**Salary and Wages**

***Senior Personnel*:** Georgia Tech policy for serving as a Project Director or Principal Investigator states that one must be an employee of the Institute and ***hold a title of Academic Faculty or Research Faculty***. Members of the Academic Faculty or Research Faculty who are retired but working on an hourly-as-needed basis may serve as PD/PI provided there is at least one School/Laboratory/Department willing to provide the necessary administrative commitment to permit the program to be carried out.

Externally funded sponsored projects at Georgia Tech are under the scholarly and administrative control of a member of the faculty, the Project Director or Principal Investigator (PD/PI or Co-PDs/PIs), who is responsible for the overall design, conduct and reporting of the research or other activity.

When a sponsor recognizes more than one Principal Investigators, one of them must be designated as the “Corresponding Principal Investigator” who shall be the individual who assumes institutional responsibility for the overall project and with whom the Office of Sponsored Programs will communicate for administrative matters.

At the recommendation of the appropriate School Chair/Department Head, a Post-Doctoral employee may be designated as a Co-PD/PI.

There are other requirements for the title of Principal Investigator on protocols reviewed by the Institutional Review Board, the Institutional Animal Care and Use Committee, and the Institutional Biosafety Committee. See the Office of Research Integrity Assurance website at <http://researchintegrity.gatech.edu>.

***For faculty on academic year contracts***, months are expressed as either academic or summer months. The academic year is defined as a nine month period. Summer is defined as a three month period. The monthly rate for AY faculty is their salary divided by 9. One month = 1/9 = 11.11%. (This also explains why faculty can earn up to 33.33% of their AY salary in summer.) To express 1% in academic or summer months, divide 1% by 11.11%, which equals 0.09 academic or summer months.

For faculty on fiscal year contracts, months are expressed as calendar months, never academic or summer. The calendar year is a 12-month period. The monthly rate for 12-month faculty is their salary divided by 12. One month = 1/12 = 8.33%. To express 1% of a 12-month contract in calendar months, divide 1% by 8.33%, which equals 0.12 calendar months.

***Incoming New Faculty*** Georgia Tech policy for new, incoming faculty transferring a grant prior to their contracted date of employment requires Transitional Faculty PI approval. A Transitional Faculty PI package must be created in GT-TRACS for work flow approvals from the Executive President for Research. (Gail Spatt contact).

**Fringe Benefits**

|  |  |
| --- | --- |
| **Full Benefits**Faculty, Staff, Post Doc | 29.8% |
| Full Benefits: Salaries and wages of (i) regular full-time faculty, (ii) principal investigators, (iii) professional and administrative staff, (iv) joint staff, (v) temporary academic or research professionals participating in Institute retirement programs and group health and life insurance, (vi) biweekly permanent employees and (vii) part-time employees who work at least 75 percent but less than 100 percent of full-time work schedule. |
| **Limited Benefits** | 20.8% |
| Limited Benefits: Salaries and wages of part-time employees who work at least 50 percent but less than 75 percent of a full-time work schedule. |
| **Partial Benefits** | 1.4% |
| Partial Benefits: Salaries and wages of employees who participate in all or part of the Social Security program but do not participate in retirement or group health and life insurance plans. This rate covers (i) temporary classified persons, (ii) temporary academic or research professionals not eligible for the retirement programs or group health or life insurance coverage, (iii) student employees who are registered for less than a full academic load, and (iv) part-time employees employed for less than 50 percent of a full work schedule. |
| **Graduate Student Health** | 6.5% |
| Grad Student Health: Salaries and wages of Graduate Research and Graduate Teaching Assistants who qualify for the graduate tuition remission award and who provide services to GIT at 33% to 50% time while being registered for at least 12 credit hours. |

**Permanent/Capital Equipment**

Capital equipment is defined as all property of a capital nature, complete in itself (stands alone), which does not lose its identity, has an anticipated service life greater than 2 years, and has a unit cost of $5,000 or more. The budget should specify the name and manufacturer of the equipment whenever possible. Sponsors may want to see the manufacturer's specifications and price list, particularly if the equipment is very expensive. No F&A costs are applied to this budget category.

**Participant Support**

“Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.” These costs are excluded from the Modified Total Direct Cost. 2 CFR 200.456 Participant support costs

**Graduate Tuition**

|  |  |
| --- | --- |
| **Tuition Remission and Escalation Factor** | **FY18** |
| **Monthly Tuition Rates for Resident Instruction** | $1,526 /monthly |
| *Escalation factor applied to FY18 budgets and beyond:*  5% |

**Indirect Costs – Facilities & Administrative (F&A) Rates**

|  |  |
| --- | --- |
| **Facilities & Administrative (F&A) Rates** | **FY18** |
| **Research Capped** Rate applies to all Federal Grants and Contracts.**DoD Exception:**This rate applies to all DoD grants, but only DoD's contracts awarded **before**November 30, 1993**.** | On-Campus: 57.8%Off-Campus: 26.0% |
| **Research Uncapped** Rate applies to DoD contracts (and Industry Subcontracts under DoD) awarded **on or after** November 30, 1993, in accordance with and under the authority of DFARS 231.303(1). See Section II, Part C. | On-Campus: 62.0%Off-Campus: 30.2% |
| **Industrial**  | 63.8% |
| **Other Sponsored** Applies to projects that benefit the public with activities other than research & development and instruction. Also used for projects funded by State and Local Government entities in Georgia. | 34.82% |
| **Instruction** Includes sponsored instructional activities such as Georgia Tech Professional Education. | 53.92%  |