

## Table of Contents

<b>Introduction.....</b>	<b>4</b>
<i>Background .....</i>	<i>4</i>
<b>Requirements .....</b>	<b>6</b>
<i>Basic Requirements of Supporting Salary Charges .....</i>	<i>6</i>
<i>Determining What Constitutes Compensation .....</i>	<i>6</i>
<i>Supporting Salary Charges for Committed Cost Sharing.....</i>	<i>7</i>
<i>Persons Able to Confirm Salary Charges .....</i>	<i>8</i>
<i>Work Performed on ‘Personal Time’ .....</i>	<i>8</i>
<b>Documentation &amp; Internal Controls .....</b>	<b>9</b>
<i>Supported by Internal Controls .....</i>	<i>9</i>
<i>Incorporated into the Institution’s Official Records .....</i>	<i>9</i>
<i>Encompass Federally Supported and All Other Activities .....</i>	<i>10</i>
<i>Comply with Established Policies and Practices.....</i>	<i>10</i>
<b>Issues &amp; Risks.....</b>	<b>10</b>
<i>Common Audit Findings Related to Compensation .....</i>	<i>10</i>
<b>Other Considerations .....</b>	<b>11</b>
<i>Cost Sharing .....</i>	<i>11</i>
<i>Level of Precision .....</i>	<i>12</i>
<i>Administrative Prior Approval Requirements (Disengagement from Research or Reduction in Time Devoted) .....</i>	<i>12</i>
<i>Summer Salary .....</i>	<i>13</i>
<i>NIH Career Development Awards (K-series) .....</i>	<i>13</i>
<i>Federal and Other Sponsors Salary Caps.....</i>	<i>14</i>
<b>Conclusion .....</b>	<b>15</b>
<b>Appendix A .....</b>	<b>16</b>
<b>Appendix B .....</b>	<b>17</b>