

## Faculty Summer Salary Process

(Including management of HHS/NIH salary cap)

### **Introduction and Summary**

Cornell University allows professorial faculty on nine-month appointments to receive additional compensation for work performed during the summer term. This procedure was developed to ensure compliance with university and external regulations regarding such compensation, promote consistent treatment across the university, and facilitate administrative processing. This procedure does not apply to appointments made by the School of Continuing Education; questions regarding SCE should be directed to that office.

#### Key Points:

- For the purposes of appointment, the summer term is defined as May 16<sup>th</sup> through August 15<sup>th</sup>.
- There are six pays during summer term (May 31, June 15 and 30, July 15 and 31, August 15).
- Summer compensation is paid at a rate of 1/9th of the Institutional Base Salary (IBS) per summer month, using the rate in effect as of May 15th or, for new faculty, as of their initial appointment.
- Summer Salary calculations will use the Institutional Base Salary in effect as of May 15th or, for new faculty, as of their initial appointment; Institutional Base Salary excludes administrative supplements or allowances.
- No more than 3 months of pay is allowed, and individuals working more than 2.5 months must complete an attestation, which is approved by their Dean and filed with the Office of the Vice Provost for Research.
- Salary represents work done during the period of pay. Faculty may not take vacation during periods for which they are compensated.
- Some sponsors may limit the amount or rate of pay during the summer or academic year.
- This summer salary process should not be used for anyone other than nine-month Cornell professorial faculty.

### **Summer Salary**

Faculty members on nine-month appointments have the opportunity to draw up to three months of salary during the summer term (May 16<sup>th</sup> – August 15<sup>th</sup>). Summer Salary is in addition to a faculty member's Institutional Base Salary (IBS, or annual nine-month compensation). IBS does not include administrative supplements or allowances. Drawing summer salary does not change a nine-month appointment to a twelve-month appointment.

- Summer Salary from any source is in return for effort during the summer term directly related to the purpose of the funds. Payment from sponsored funds must be directly related to effort on the project; payment from restricted gift sources must be for effort related to the purpose of the gift; and payment from faculty activity accounts, or other unrestricted sources, should be for effort related to the College missions of teaching, research, extension, or other scholarly pursuits. This

purpose must be listed on the Summer Salary Processing Form, or any alternate, college-approved, form.

- The date range on the Summer Salary Processing Form must be the range in which the work is performed. Summer salary is paid only in those periods. It may not be spread across all six summer term pay periods unless one is working all three months.
- Faculty who wish to request more than 2.5 months of summer salary must sign the “Cornell University Summer Salary Request and Attestation” form.
- Faculty receiving a full three months of summer salary must certify that their effort will be full-time throughout the entire period. No vacation is allowed.
- Colleges may require that faculty using unrestricted discretionary sources to fund summer salary may need to retain a minimum balance of unrestricted funding for future professional development, travel, or other similar purposes. Contact your college HR representative for additional information.
- No summer salary is to be paid on Federal Appropriations (Smith/Lever, Hatch, etc.), College allocations, or State Appropriations without prior approval from the Dean or designee and the unit business officer.
- Summer salary is based on the individual’s Institutional Base Salary in effect as of May 15<sup>th</sup> or, for new faculty, as of their initial appointment. Institutional Base Salary excludes administrative supplements or allowances.
- Use of an IBS from other dates or associated with a prior practice is not permitted.

### **Sponsored Activity**

- The charging of summer salary to sponsored funds must be in direct proportion to the effort spent on the project during the same period.
- Salary funded by the National Science Foundation (NSF) for faculty on a nine-month appointment is limited to two-ninths of their regular academic year salary. This limit is for combined summer and academic year salary received from all NSF-funded agreements. Rebudgeting to accommodate a greater level is permitted, where appropriately justified and documented.
- Nine-month faculty hired to teach *full-time* during Cornell Summer Session are ineligible to receive additional salary.

### **Health and Human Services (HHS) or National Institutes of Health (NIH)**

Congress limits the direct salary an individual may receive under an HHS or NIH grant to the Executive Level II of the Federal Executive Pay scale. Funding from HHS or NIH awards cannot be used to pay salary that exceeds the rate of the legislative salary cap. The amount of salary that is unallowable under this provision must be separately identified in the general ledger via a cost-sharing sub-account.

The NIH establishes an annual salary cap that limits the rate of pay that may be charged to NIH-sponsored awards. Nine-month rates are calculated as 9/12ths of the 12-month cap. For NIH purposes, as with all summer salary, neither administrative supplements nor allowances are included in the capped salary rate. A calculator is available at <https://researchservices.cornell.edu/rates/salary-cap-calculator> to assist in processing these costing allocations in Workday. Refer to the NIH salary cap

summary for current and historical caps. <https://grants.nih.gov/policy-and-compliance/policy-topics/nih-fiscal-policies/salary-cap-summary>

Institutional funds must provide support towards effort charged to an NIH-funded project that are over the maximum rate:

- Summer salary for core-funded faculty on 9-month appointments: The over-the-cap salary related to summer salary must be accounted for in a separate cost-sharing sub-account with funding provided from the unit’s or the faculty member’s unrestricted sources according to unit or college policy. A separate cost-share sub-account must be set up for each NIH award from which salary is drawn. See [university policy 3.11](#) for further details.

**Benefit Charges**

Summer salary payments are assessed at the full current employee benefit rate associated with the account. For current benefit rates, see <https://finance.cornell.edu/capitalassets/cost/employee>

**Request Process**

See form below for the process to request summer compensation. All requests must be approved by the department chair. Please note that compensation must be requested before the work period, and no summer salary requests may be made after August 15.

**HR Processing in Workday**

Please review the required steps needed to grant summer salary, depending on the situation:

<b>If...</b>	<b>Then...</b>	<b>Note</b>
The summer salary is to be granted on the primary appointment (either Endowed or Contract),	Use the “Request Compensation Change” event, add a Summer Salary Plan (not an allowance plan). <b><i>An expected end date is required.</i></b>	The pay frequency should be semi-monthly. Please use the Salary Converter Tool in Workday as needed to determine the amount.
<b>If...</b>	<b>Then...</b>	<b>Note</b>
You wish to utilize an endowed appointment with the endowed fringe rate (applies to contract college professorial appointments only),	Use the "Add an Additional Job" event. The company and funding must be Endowed, otherwise the appointment should mirror the primary.	In order for CURP to be set up for these situations, HRIS will need to be notified immediately after the event has been approved.  MJBEE does not apply to these situations, nor is an AIS event needed.

**In addition, please consider the upcoming SIP load when processing summer salary.**

**Instructions for the Summer Salary Processing Form**

Unit managers are required to submit a “Summer Salary Processing Form” for each faculty member requesting summer salary, providing the information in the white fields. The gray fields are calculated,

and the red text is reference information. The form must be completed electronically and printed for signatures and submission.

### Section 1

Complete:

- Name
- Employee ID
- Number of months requested (Total number of months for summer salary)
- Back Stop Funding Account
- Back Stop Funding Source
- Total Annual Salary (current institutional base pay – does not include supplements or allowances)

<b>Name</b>	Donald Duck		
<b>Employee ID</b>	1111111		
<b>Number of months requested</b>	2	<b>Check of Total months</b>	2.00
<b>Back Stop Funding Account</b>	12345678		
<b>Back Stop Funding Source</b>	Example		
<b>Total Annual Salary</b> <small>*DO NOT INCLUDE ALLOWANCES</small>	\$200,000		
<b>Monthly Salary</b>	\$22,222.22		
<b>Summer Salary to be Received</b>	\$44,444.44	<b>Check of Total Salary</b>	\$44,444.44

Calculated:

- Monthly Salary (= annual salary/9)
- Summer salary to be Received (= number of months \* monthly salary)
- Check of Total months (Field will be in red until date range section information is complete and equal to the Number of months requested.)

**Check of Total Salary (Field will be in red until the date range section information is complete and equal to the total Summer Salary to be received.)**

### Section 2

Whenever NIH funds are used, the “NIH Salary Cap” section in the upper right corner needs to be completed. The NIH salary Cap amount as of January 1, 2026, is used in this example. For current and previous years NIH Salary Cap amounts, visit: <https://grants.nih.gov/policy-and-compliance/policy-topics/nih-fiscal-policies/salary-cap-summary>

Example: NIH proposed Summer Salary Months

<b>NIH Salary Cap (As of January 1, 2026)</b>	\$228,000
NIH Cap (faculty on 9 month contract)	\$171,000

NIH Cap for one month (9 month contract)	\$19,000
<b>Your NIH over cap Calculation</b>	
NIH proposed Summer Salary Months	2
NIH amount of proposed Summer Salary	\$44,444.44
<b>Amount over cap (to be paid from non NIH funds)</b>	<b>\$6,444.44</b>

Calculated:

- NIH Cap 12 months (NIH provided)
- NIH Cap 9 months (= 9 months of NIH Salary Cap)
- NIH Cap 1 month (= one month of NIH cap salary)
- NIH amount of proposed Summer Salary (= NIH proposed Summer Salary Months \* Monthly Salary)
- Amount over cap (= NIH Cap for 1 month – NIH amount of proposed Summer Salary)

### Section 3

Complete:

- Date Range (must reflect actual dates worked). **The decision to complete multiple date ranges is based upon costing allocation changes and/or non-contiguous dates for summer salary.**
- Number of months (Number of months for this pay period, months cannot exceed date range.)
- Costing Allocation % (Costing Allocation total must equal 100% for the date range.)
- Account #
- Account Name
- Purpose of Work (Must be completed for each account specified.)
- Funding Source (Select from drop-down list)
- NIH funding only section (complete only if NIH funding source used)
- If NIH is selected and the NIH calculation is over the cap amount, the over the cap box will be automatically checked.
- The next account provided should be the existing cost share subaccount.

If electing not to receive the over the NIH cap amount, check the box provided, “Elect not to receive over cap amount” in the line that contains the NIH account. If the “Elect not to receive over cap amount” is checked, the next line will automatically populate with the amount over the cap from the NIH calculator. This prompts HR to complete the required letter.

Date Range 1	Date Range 1		5/16/XX - 7/15/XX		Funding Source	Complete section only for NIH Funding	
	Number of months		2.0000	Salary for Date Range			\$44,444.44
	Amount	Account #	Account Name	Purpose of work (COMPLETE FOR EACH LINE)			
79 %	\$35,111.11	NIH1234	NIH Disney	Perform research for the NIH Disney Study	NIH	<input checked="" type="checkbox"/> over cap	
						<input type="checkbox"/> Elect not to receive over cap amount.	
21 %	\$9,333.33	NIH1234CS1234	Disney Cost Share	Perform research for the NIH Disney Study Salary above NIH cap to be cost shared.	Cost Share	<input type="checkbox"/> over cap	
						<input type="checkbox"/> Elect not to receive over cap amount.	
	\$0.00				Select Funding	<input type="checkbox"/> over cap	
						<input type="checkbox"/> Elect not to receive over cap amount.	
	\$0.00				Select Funding	<input type="checkbox"/> over cap	
						<input type="checkbox"/> Elect not to receive over cap amount.	
100.00%	\$44,444.44	Date Range 1 Totals					

Calculated:

- Salary for Date Range (= Monthly Salary \* Number of months entered for Date Range)

Repeat steps in Section 3 for all Date Ranges caused by costing allocation changes during Summer Salary period.

#### Section 4

- Faculty must sign the form certifying that the amount of compensation is in direct proportion to their effort, dates worked and are appropriately related to the funding source.
- Each form must also be signed by the Department Chair. Some colleges may also have a procedure to obtain the dean's signature.
- Check a box in the bottom right corner to indicate if this is an ORIGINAL (first) submission; REVISED submission (changing something about a previous submission with the same date range); or ADDITIONAL submission (asking for additional summer salary when an initial request exists).
- Print and sign an Attestation Form (located on the second tab of the processing form) if requesting more than 2.5 months of Summer Salary.

**Certification:** By signing this I am certifying that the amount of compensation I am requesting is in direct proportion to the effort I am dedicating and is appropriately related to the funding source. If I receive a full three months of summer salary I certify that my effort will be "full time" throughout the entire period and I will take no vacation. If I request more than 2.5 months summer salary, I will complete and sign the attached Attestation form.

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Department Chair**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Please provide to your College Finance or HR office in accordance with their deadline.

<input type="checkbox"/>	Original
<input type="checkbox"/>	Revised
<input type="checkbox"/>	Additional