



## COVID-19 Agency Salary Charging Rules if Unable to Work Remotely\*

**\*Note about working remotely:** This assumes that an individual is able to work, but cannot because the institution has directed employees/students to work remotely AND their regular work cannot be performed remotely AND no alternate award-specific work is available. If an individual is ill or on vacation, the institution's leave practices would apply.

<b>Federal Agency</b> <i>In a nutshell, can you charge salary for non-work?</i> [YES, NO, ...]	<b>Charge Salary if Unable to Work Remotely?</b> <i>Details of requirements.</i>	<b>Comments</b>
<b>LARGE FEDERAL AGENCIES</b>		
Department of Agriculture/ <b>National Institute of Food and Agriculture (NIFA)</b> [YES, but limitations regarding to rates and staffing levels]  [TBD for other USDA funding components]	Yes. Recipients are authorized to continue to charge salaries, stipends, and benefits to currently active USDA NIFA awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal.  In general, recipients should use salaries, stipends, and benefit rates and staffing levels in place on March 1, 2020 when President Trump proclaimed that the COVID-19 outbreak in the United States constituted a national emergency.	Guidance doc also indicates "To discuss any concerns related to <u>salaries, stipends, and benefit rates and staffing levels</u> , anticipated shortfalls or other administrative options, which may include No-Cost Extensions and change in scope, please contact NIFA at <a href="mailto:awards@usda.gov">awards@usda.gov</a> to consult with a grants specialist about the organization's specific circumstances.
Department of Defense: <b>All Components</b> [YES]	The DOD will allow recipients to continue to charge salaries and benefits to currently-active awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, federal and non-federal. DOD components may allow other costs to be charged to federal awards <u>necessary to continue work on a project</u> even if in a period where primary research activities are limited or curtailed. To the maximum extent practicable,	Limited to currently active awards for personnel who would normally be paid out of the award (e.g., graduate students, principal investigators, and postdoctoral researchers).

	<p><u>recipients will be expected to invoke or institute any and all reasonable mitigation actions and practices to lessen the cost to the government during the crisis period.</u></p> <p>See: Frequently Asked Questions for DOD Research Proposers and Awardees Impacted by the Novel Coronavirus (COVID-19)</p>	
<p><b>Department of Energy (DOE)</b> [YES]</p>	<p>(from Attachment 2) Recipients are authorized to continue to charge salaries, stipends, and benefits to currently active DOE awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal.</p> <p>(from Attachment 1) COs are responsible for discussing with the recipients their policies, collective bargaining unit agreements (if any), and other agreements with employees pertaining to paid leave, including weather and safety or equivalent leave related to COVID-19 for employees that cannot telework. In such situations, communications should include, if there is a need and a legal basis, a requirement that certain employees remain in a ready state status with pay.</p> <p>See Attachments 1 and 2 on: <a href="#">PF2020-20 COVID-19 Guidance for Financial Assistance Actions</a></p>	<p>See information from Attachment 1 relative to Contracting Officers' obligations relative to recipients and the potential need to provide policies.</p>
<p><b>National Institutes of Health (NIH)</b> [YES]</p>	<p>Salaries and benefits for existing grant-funded personnel may be charged when no work is performed due to the effect of COVID-19</p> <p>Stipend payments to fellows and trainees who may be unable to work as a result of or related to COVID-19.</p> <p>See <a href="#">NOT-OD-20-086</a></p>	
<p><b>National Science Foundation (NSF)</b> [YES]</p>	<p>Recipients are authorized to continue to charge salaries, stipends, and benefits to currently active NSF awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal.</p> <p>See: <a href="#">NSF Implementation of OMB Memo M-20-17</a></p>	<p>Recipients are required to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 – Financial management and 2 CFR § 200.333 - Retention requirement of records to substantiate the charging of any salaries and other project activities costs related to</p>

		interruption of operations or services
<b>National Aeronautics and Space Administration (NASA)</b> <b>[YES]</b>	<p>Recipients are authorized to continue to charge salaries and benefits to currently active NASA awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal.</p> <p><i>From their FAQ:</i> Universities may allow the payment of soft-money researchers using NASA grant funds, as well as graduate students, post-docs, and other lab staff during the COVID-19 epidemic if the institution's policies allow it. According to the OMB Memo (M-20-17) ...</p> <p>See: <a href="#">NASA Implementation of OMB Memorandum M-20-17</a> and <a href="#">FAQs – Grants and Research during the COVID-9 Epidemic</a>.</p>	<p>When salaries and other project activities are charged to an award as a result of the COVID-19 crisis, the award recipient must notate in their records that the expense was incurred for this reason.</p>
<b>OTHER FEDERAL AGENCIES OR COMPONENTS</b>		
<b>U.S. Agency for International Development (USAID) USAID</b> <b>[YES, but requires prior notification]</b>	<p>Recipients may continue to charge salaries and benefits to currently active awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Recipients may charge other costs to their awards as necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the award. <u>Prior to incurring such costs recipients must notify the AO and the AOR of these costs.</u> In no circumstances can cost exceed the amount obligated in the award. The Agency will not reimburse any such costs. Recipients must ensure that all costs associated with any potential repatriation, termination and close-out costs are budgeted and available within the obligated amount of the award.</p> <p>See: <a href="#">Memorandum authorizing COVID-19 flexibilities pursuant to OMB Memorandum M-20-17</a></p>	<p>All costs must fit within the existing obligated funds.</p>
<b>Centers for Disease Control and Prevention (CDC)</b> <b>[YES]</b>	<p>FAQ #11: Recipients may continue to charge salaries and benefits to currently active federal awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources. Recipients are required to</p>	<p>CDC recognizes the existence of the OMB memos on their website, but has not yet actually implemented most other flexibilities (except for those in</p>

	<p>maintain records and documentation to substantiate the cost, including reference to the recipients' salary policy. Concurrent with programs, recipients will need to assess the impact on their programmatic activities that were originally funded once normal activities resume as there is no guarantee of additional funding.</p> <p>See: <a href="#">General Funding and Grants Frequently Asked Questions</a></p>	<p>their FAQs). Stay tuned for more information.</p>
<p><b>Corporation for National and Community Service</b> [YES]</p>	<p>It may be allowable to continue to pay active/current Senior Corps grant-funded staff members their hourly pay or salaries under the grant. First, the Senior Corps grant recipient's policies must allow for the charging of the continuation of hourly pay or salaries under the grant award during a period when no work is performed due to unexpected or extraordinary circumstances. Second, the policies must apply regardless of the funding source, including, federal and non-federal sources. Third, these pay policies <u>must</u> be applicable to the grant recipient's entire workforce. If these three conditions are satisfied, then such charges to the Senior Corps grant award will be allowable. See 2 CFR part 2205.</p> <p>See: <a href="#">CNCS Coronavirus Disease 2019 (COVID-19)</a></p>	<p>Valid for 90 days from date of OMB memo (end date will be June 17<sup>th</sup> unless extended by OMB).</p>
<p>Department of Defense: <b>USAMRAA</b> [YES]</p>	<p>See DOD All Components rules plus: <a href="#">USAMRAA's Supplemental Guidance on Administrative Flexibilities for Grants and Cooperative Agreements in Response to COVID-19 Pandemic (3/25/20)</a></p>	<p>In the event of any perceived inconsistency between DOD General rules and USAMRAA rules, contact SPA for guidance.</p>
<p>DHHS: <b>Administration for Children and Families (ACF)</b> [YES]</p>	<p>To the extent permitted by law, ACF will allow grantees/recipients to continue to charge salaries and benefits to their currently active awards consistent with the grantees/recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Grantees/recipients will be permitted to amend/create emergency policies in order to put emergency contingencies in place</p> <p>See: <a href="#">Information Memorandum: IM-ACF-OA-2020-01</a></p>	
<p>DHHS: <b>Health Resources Services</b></p>	<p>Yes. Per guidance issued by Office of Management and Budget (OMB) Memo <a href="#">M-20-11</a> and <a href="#">M-20-17</a>, HRSA</p>	

<p><b>Administration (HRSA)</b> [YES]</p>	<p>recipients may continue to charge salaries and benefits to currently active awards consistent with their organization's policy of paying salaries under unexpected or extraordinary circumstances) from all funding sources, federal and non-federal.</p> <p>See: <a href="#">COVID-19 Grantee Frequently Asked Questions</a></p>	
<p>DHHS: <b>Substance Abuse and Mental Health Services Administration (SAMHSA)</b> [YES]</p>	<p>SAMHSA understands that many individuals may be unable to work as a result of or related to the effects of COVID-19. If a recipient organization's policy allows for the charging of salaries and benefits during periods when no work is performed due to the effect of COVID-19, regardless of the funding source, including Federal and non-Federal, then such charges to SAMHSA grant awards will be allowable.</p> <p>See: <a href="#">Frequently Asked Questions (FAQs) Related to COVID-19 for SAMHSA Grant Recipients</a></p> <p>and: <a href="#">COVID-19 Information for SAMHSA Discretionary Grant Recipients</a></p>	<p>If the re-budgeting of funds is more than 25% of the current budget or \$250,000 whichever is less you <b>MUST</b> submit a <b>COVID-19</b> post award amendment through eRA Commons.</p>
<p>Dept of Interior: <b>Bureau of Land Management (BLM)</b> [ONLY WITH PRIOR APPROVAL]</p>	<p>Recipients may request approval to continue to charge salaries and benefits to current Federal awards provided it is consistent with your organization's policy for salaries and benefits associated with unexpected and extraordinary circumstances. Please submit a SF424, SF424A, budget detail and narrative, and proposal if also requesting a change in program activities.</p>	
<p>Department of Justice: <b>Office of Justice Programs</b> [YES]</p>	<p>OJP will allow recipients to continue to charge salaries and benefits to their awards consistent with the recipients' policy of paying salaries and benefits under unexpected or extraordinary circumstances from all funding sources (Federal and non-Federal).</p> <p>Email to grantees on 3-21-20</p>	
<p><b>Environmental Protection Agency (EPA)</b> [YES, but see allocation rules in the details]</p>	<p>Yes, as long as the recipient also compensates employees whose salaries or benefits are funded from other sources. ... In other words, if the recipient compensates employees who work on interrupted projects or activities that are not financed by EPA grants, then the recipient may charge EPA grants for the employees' compensation during the interruption.</p>	<p>For the purposes of these Q&amp;As, the term "grant" also includes cooperative agreements.</p>

	<p>Recipients must, as required by 2 CFR 200.405, ensure that personnel costs charged to EPA grants are distributed in proportion to the benefits accruing to the EPA funded project. For example, if 100% of the employee’s compensation has been charged to the EPA grant throughout the performance period then the recipient may continue to charge 100% of the employee’s time to the grant even though project performance has been interrupted. For employees whose compensation is only partially charged to the EPA grant, the recipient must make a reasonable allocation based on actual charges for the employees’ compensation throughout the performance period. As required by 2 CFR 200.302 and 2 CFR 200.333,</p> <p>See also section on Administrative Leave, including: “However, it may not be necessary to use administrative leave to compensate employees whose work on the financial assistance agreement has been interrupted due to the impact of COVID-19. Recipients may continue to compensate these employees as long as the recipient also compensates employees whose salaries or benefits are funded from other sources.”</p> <p>See: <a href="#">RAIN-2020-G02</a> and <a href="#">EPA Frequent Questions on Grant Issues in Response to the Novel Coronavirus (COVID-19) Public Health Emergency</a></p>	
<p><b>National Endowment for the Humanities (NEH)</b>  <b>[YES]</b></p>	<p>Recipients may draw down budgeted salary expenses consistent with the written procedures of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, both federal and non-federal.</p> <p>See: <a href="#">FAQS – Funding for NEH Applicants and Grantees Impacted by the Coronavirus</a></p>	
<p><b>All Other Federal Agencies [TBD]</b></p>		