

James S. McDonnell Foundation - Allowable Budget Items for JSMF Grants

This chart provides examples of commonly requested budget items.

General	Teachers as Learners	Opportunity	Scholar	Collaborative	Postdoctoral Fellowship
Indirect costs	Not allowed	Not allowed	Not allowed	Not allowed	Not allowed
Indirect costs listed as direct costs (phone, photocopying, etc.)	Not allowed	Not allowed	Not allowed	Not allowed	Not allowed
Tuition or 'Continuing Student' Fees	Not allowed	Not allowed	Not allowed	Not allowed	Not allowed
Supplies and Equipment					
The cost of purchasing equipment and supplies required to do the proposed research	Allowed	Allowed	Allowed	Allowed	Allowed
The cost of time on shared instruments such as MR spectrometers	Allowed	Allowed	Allowed	Allowed	Allowed
Reimbursement for human subjects	Allowed	Allowed	Allowed	Allowed	Allowed
Research animal purchasing, housing, and food per diem costs	Allowed	Allowed	Allowed	Allowed	Allowed
Publication costs (open access or legacy)	Allowed	Allowed	Allowed	Allowed	Allowed
Salary Related <small>[also see page 2]</small>					
Full Salary of principal investigator(s)	Not allowed	Not allowed	Not allowed	Not allowed	Required
Partial Salary of principal investigator(s) / Faculty salary Note: JSMF makes no distinction between regular salary, summer salary, course load reduction, etc. Salary support is based on what the investigator would be paid over a 12 month period.	IMPORTANT: Can request up to 30% of the researcher's annual salary, commensurate with requested and available time and effort; this must be documented by the CEO of the sponsoring institution. A maximum salary of \$200,000 can be used for salary requests. Investigators with 9 month appointments can use an annualized salary to compute salary support.				Not Applicable
Fringe Benefits	Allowed	Allowed	Allowed	Allowed	Required (except for non-employee positions)
Salaries for technical support staff	Allowed	Allowed	Allowed	Allowed	Allowed
Salary for postdoctoral fellows	Allowed	Allowed	Allowed	Allowed	Not Applicable
Salary for tenured faculty	Allowed	Allowed	Allowed	Not allowed*	Not Applicable
Administrative personnel time to work on the proposed project	Allowed				
Stipends or salaries for graduate & undergraduate student research assistants	Allowed	Allowed	Allowed	Allowed	Allowed
Cost of living increases (inflation)	Allowed	Allowed	Allowed	Allowed	Allowed
Travel					
Travel funds when travel is required to carry out the proposed research. Example: Field studies	Allowed	Allowed	Allowed	Allowed	Allowed
Travel costs for attendance at professional meetings and associated costs or annual membership fees for scientific associations or publication subscriptions	Allowed	Allowed	Allowed	Allowed	Allowed
Other					
Attending educational courses	Not allowed	Not allowed	Not allowed	Not allowed	Allowed

*Exceptions: Salary for faculty whose primary appointments are school of medicine departments or research staff/faculty with soft money positions

Salary Related

Principle Investigators can request up to 30% of the researcher's annualized salary, commensurate with requested and available time and effort; this must be documented by the CEO of the sponsoring institution. A maximum salary of \$200,000 can be used for calculating annual salary requests.

Salary Example 1:

Principle Investigator with a salary of \$100,000.

This salary is below JSMF's maximum salary of \$200,000. Salary requests for this researcher can be based upon \$100,000.

He or she may request salary support commensurate with requested and available time and effort.

1% effort: \$1,000 ($\$100,000 \times .01$)

5% effort: \$5,000

25% effort: \$25,000

Salary Example 2:

Principle Investigator with a salary of \$300,000.

This salary exceeds JSMF's maximum salary of \$200,000. Salary requests for this researcher can be based upon the \$200,000 maximum.

He or she may request salary support commensurate with requested and available time and effort.

5% effort: \$10,000 ($\$200,000 \times .05$)

25% effort: \$50,000

Salary Example 3:

Principle Investigator with a 9 month appointment and salary of \$175,000 (19,444.44 per month for 9 months).

Salary support is based on what the investigator would be paid over a 12 month period.

The investigator's 12 month salary is \$233,333 (9 month salary + 3 summer months at the same monthly rate)

This salary exceeds JSMF's maximum salary of \$200,000. Salary requests for this researcher can be based upon the \$200,000 maximum.

He or she may request salary support commensurate with requested and available time and effort.

30% effort: \$60,000

Thirty percent salary support is requested for the each year of the project's 4 year duration. Total salary requested for grant: \$240,000

Salary Example 4:

Principle Investigator with a 9 month appointment and salary of \$150,000 (\$16,666.67 per month for 9 months).

Salary support is based on what the investigator would be paid over a 12 month period.

The investigator's 12 month salary is \$200,000 (9 month salary + 3 summer months at the same monthly rate)

This salary is the JSMF maximum salary at \$200,000. Salary requests for this researcher can be based upon \$200,000.

He or she may request salary support commensurate with requested and available time and effort.

15% effort: \$30,000

30% effort: \$60,000