This chart provides examples of commonly requested budget items.

<table>
<thead>
<tr>
<th>General</th>
<th>Teachers as Learners</th>
<th>Scholar Award &amp; Scholar Award-CS</th>
<th>Collaborative</th>
<th>Postdoctoral Fellowship</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect costs</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
</tr>
<tr>
<td>Indirect costs listed as direct costs (phone, photocopying, etc.)</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
</tr>
<tr>
<td>Tuition or 'Continuing Student' Fees</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
</tr>
<tr>
<td>Miscellaneous costs 'padding' the budget</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
<td>Not allowed</td>
</tr>
</tbody>
</table>

**Supplies and Equipment**

- The cost of purchasing equipment and supplies required to do the proposed research
- The cost of time on shared instruments such as MR spectrometers
- Reimbursement for human subjects
- Research animal purchasing, housing, and food per diem costs
- Publication costs (open access or legacy)

**Salary Related** [also see page 2]

- Full Salary of principal investigator(s)
- Partial Salary of principal investigator(s) / Faculty salary (regular salary, summer salary, course load reduction, etc.)
- Fringe Benefits
- Salaries for technical support staff
- Salary for named postdoctoral fellows
- Salary for tenured faculty
- Stipends or salaries for graduate & undergraduate student research assistants
- Cost of living increases (inflation)

**Travel**

- Travel funds when travel is required to carry out the proposed research. Example: Field studies
- Travel costs for attendance at professional meetings and associated costs or annual membership fees for scientific associations or publication subscriptions

**Other**

- Attending educational courses

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

IMPORTANT: Can request up to 30% of the researcher’s institutional base salary, commensurate with requested and available time and effort; this must be documented by the CEO of the sponsoring institution. A maximum institutional base salary of $200,000 can be used for salary requests.

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

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Salary Related

Principle Investigators can request up to 30% of the researcher's institutional base salary, commensurate with requested and available time and effort; this must be documented by the CEO of the sponsoring institution.

A maximum institutional base salary of $200,000 can be used for calculating annual salary requests.

Salary requests may include regular salary, summer salary, course load reduction, etc.

Salary Example 1:
Principle Investigator with an institutional base salary of $100,000.
This salary is below JSMF's maximum institutional base 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 x .01)
5% effort: $5,000
25% effort: $25,000

Salary Example 2:
Principle Investigator with an institutional base salary of $300,000.
This salary exceeds JSMF's maximum institutional base 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.

1% effort: $2,000 ($200,000 x .01)
5% effort: $10,000
25% effort: $50,000

Salary Example 3:
Principle Investigator with an institutional base salary of $200,000.
This salary is the JSMF maximum institutional base 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.

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

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