

Institute for Social Research:
Billing time for Incidental Activities

Revised March 31, 2020

Federal Guidelines

A-21, and the Uniform Guidance recognize and allow compensation for incidental activities to be charged directly to federal awards. Incidental activities might be considered infrequent, irregular activity that would normally be considered too small to warrant tracking and meets an institutional, written definition of incidental or de minimis.

Incidental Activities at ISR

The following are examples of these activities at ISR to assist in compliance. While these guidelines were specifically developed to address billing incidental or non-mandatory activities to sponsored projects, they also apply broadly to all funding sources. Supervisor approval is required for participation in all activities. If you feel you are exceeding the 'incidental' threshold, please discuss with your supervisor.

The federal government guidelines on effort reporting allow flexibility on 'incidental' effort, which is defined as less than 5% of a person's effort (40 hours per work week), over a period of time (usually a year). Keep in mind how much 5% is, 104 hours per year or 8 hours per month. Incidental effort DOES NOT include time spent writing grant proposals. The guidelines are VERY clear that effort CAN'T be charged to a sponsored award when writing proposals.

If you are working on multiple projects in a given month, the time spent on these types of activities is averaged across all projects (i.e., 40 hours = 100%).

The types of activities that are allowable as a direct charge to a sponsored award and NOT included in 'incidental' effort include:

- Attending mandatory meetings (staff meetings, strategic planning, diversity meetings, SSAC, DAC, PRS, etc.)
- Participating in ad hoc groups, teams and committees that convene to solve problems etc. for the whole of the five Centers.
- Attending conferences required for your job
- Attending professional development that is required for your job, including teambuilding
- Participating on interviewing/recruiting committees related to your job

The types of activities that are 'incidental' effort and allowable as a direct charge to sponsored awards include:

- Time spent participating on non-mandatory committees such as DACCD, SRC-PAC, StAC, ICPSR Diversity Program, DEI Working Groups, University VOICES
- Time spent participating in non-mandatory meetings, events, professional development that are not required to perform your job (i.e., MLK Events, ISR Picnic, Center and ISR holiday events, Center lectures, State of the I)
- Participating on interviewing/recruiting committees NOT related to your job.

A good distinction is an activity where you are required to participate (a direct charge activity) vs. voluntary activity where you are invited to participate (an 'incidental' activity).