

HARVARD UNIVERSITY



Guidance on Charging Approved Family and Medical Leaves to Sponsored Awards

Originally Issued: February 2022

Responsible Office: Office for Sponsored Programs

Guidance Statement

Harvard University establishes this guidance for charging the [Massachusetts Paid Family and Medical Leave](#) (PFML) to sponsored awards. While some leave is funded through Harvard's fringe benefits, this guidance covers leave costs that are required by Massachusetts state law and University policy and funded as direct charges to the individual's school or local unit. This guidance does not address eligibility for leave. Questions about leave processes and policies should be directed to [local HR, faculty affairs, or post doc offices](#).

Salary while on approved leave can continue to be charged to sponsored awards unless, in the judgment of the principal investigator, the payment of those costs jeopardizes the completion of the aims, objectives, and the scope of work of the award. If these payments jeopardize the completion of the award within the funding available, then any leave payments above the amount that can be absorbed by the award must be removed and paid from a non-sponsored source of funding. Salary that does not jeopardize completion of the award(s) objectives should follow the funding in place before the leave occurred; a sponsored award cannot support a higher proportion of the leave salary than the award was supporting prior to the leave. Some former employees may qualify for salary continuation under family or medical leave law, but costs for former employees are not allowed on sponsored awards.

Salary continuation while on PFML appears with a Payroll-Earnings Type Code of "MAP" and a Line Description of "MAP MA Paid Family Medical Leave" or "MAM" for "MA PFML Own Leave" in the general ledger. As always, award terms and conditions govern spending and administrative matters, such as re-budgeting and notification of extended absences. Principal investigators are encouraged to request special or administrative supplements available under family friendly initiatives from federal and non-federal sponsors, when available.

Reason for Guidance

Harvard offers a variety of [types of leave](#). As of January 2021, Harvard University is complying with the Massachusetts Paid Family and Medical Leave Law (MAPFMLL) and provides job-related protected paid family and medical leave for qualifying individuals. Harvard also continues to be bound by the existing federal regulations governing grants and contracts, the Cost Accounting Standards (CAS) and the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200, (Uniform Guidance). This guidance clarifies University policy regarding funding sources that can be used to support these costs.

Applicability

This guidance for charging paid family medical leave to sponsored awards applies to all Harvard sponsored awards and to all Harvard principal investigators (PIs) and their administrative staff.

The Massachusetts Paid Family and Medical Leave Law applies to all employees (full-time, part-time, permanent, on call, per diem, temporary and seasonal), as well as graduate students and postdoctoral fellows, who perform services within Massachusetts.

Related Policies and Guidance

[FAQs on Guidance on Charging Approved Family and Medical Leaves to Sponsored Awards](#)

[Massachusetts Paid Family and Medical Leave](#) (PFML)

[PFML FAQs](#)

Revision History

- February 2022
 - New guidance