

Purpose: The purpose of this form is to formally request the distribution of academic salary pro rata over a 12-month period (9 over 12) for the academic year.

Additional information and FAQs are available on CMUWorks Payroll Resources page at <https://www.cmu.edu/cmuworks/payroll/index.html> under Pay Elections for 9-Month Appointments.

Note: The CMUWorks Service Center (CSC) will notify faculty or staff with a 9/12 payment distribution whose salary has exceeded, or is anticipated to exceed, the federally established limit. The CSC will work with the individuals' department to move them back to a 9/9 payment distribution.

Internal Revenue Code section 409A - Nonqualified Deferred Compensation

Faculty and staff at Carnegie Mellon University with contracts for 9-month appointments may elect to have their contract salary evenly distributed over a 12-month period (9 over 12) provided they fall within [Section 409A](#) of the Internal Revenue Code, which applies to compensation earned in one year but deferred until a future year. This is referred to as nonqualified deferred compensation and cannot exceed the federally established limit.

THIS FORM MUST BE RECEIVED BY SEPTEMBER 1 TO BE EFFECTIVE FOR THE CURRENT ACADEMIC YEAR AND WILL REMAIN IN EFFECT UNTIL REVOKED IN WRITING BY EMPLOYEE.

I elect to receive my academic salary pro rata over a 12 month period.

Printed Name

Signature

Date

Department

Finance Division Use

Received by: _____ Date: _____

Submit to

Hr-Help@andrew.cmu.edu