



What is Institutional Base Salary?

The federal government requires that recipients of federal funding establish an institutional policy that documents the basis for all budgeting and expensing of salaries on sponsored projects and requires that all such costs be treated consistently regardless of the source of funds.

[Institutional Base Salary policy 41.005](#) defines Institutional Base Salary (IBS) as the annual compensation paid by Ohio University for an individual's appointment (academic or calendar year), whether that individual's time is spent on research, instruction, service, administration, or other activities.

The policy ensures that the university applies the IBS definition consistently to meet Federal requirements for annual compensation paid by Ohio University for an individual's appointment. Specific details are provided in Office of Management and Budget (OMB) Uniform Guidance, 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, [§200.430, Compensation-personal services](#).

IBS Includes

IBS is established by Ohio University at hire and during the annual reappointment period. It includes regular salary for teaching, research, and service and includes compensation for any secondary appointments including, but not limited to, department chairs and directors.

The IBS salary element list is published in the Payroll Reports on the Human Resources Dashboard in OBI at the following link <https://obiprd.oit.ohio.edu>.

IBS Excludes

IBS does not include compensation for irregular, short term, and voluntary assignments (“Extra Service Pay” as per Uniform Guidance terminology), such as additional pay, non-instructional overload, instructional overload, and part-time contract pay “for services above and beyond IBS.” Additionally, IBS does not include summer salaries (“periods outside the academic year” as per Uniform Guidance) such as summer research or summer term pay. It does not include bonuses or one-time incentive pay such as housing allowances, stipends, honoraria, or tuition reimbursements. Other exclusions from IBS are salaries paid directly by another organization, and income that an individual is permitted to earn outside of an Ohio University appointment responsibilities (ex., intra-institutional and external consulting).

Additional compensation elements defined with examples

The following additional compensation elements, as defined by the [Additional Compensation policy 41.002](#), provides further detail on whether the element is included or excluded from IBS and includes examples.

| Element | Definition | Included/ Excluded | Example |
|-------------------|---|-----------------------|--|
| Academic Term Pay | Short-term (less than 9 months) teaching appointment for a part-time or temporary individual to teach a class or classes. | Included | Adjunct, early retiree and part time faculty |

Institutional Base Salary

| Element | Definition | Included/ Excluded | Example |
|---------------------------------------|--|-----------------------|---|
| | Individuals may have multiple part time teaching appointments from different campuses or departments. Payment should be paid by the semester. | | who have a part time teaching appointment. |
| Additional Salary Faculty | Payment to faculty on a 9 month term who perform an administrative function for ongoing work that follows their academic year pay for duties beyond teaching. Both full-time and part-time faculty are eligible for this type of additional compensation. See fiscal increment for faculty performing duties over the fiscal year. | Included | All faculty except early retiree and adjunct faculty who perform duties such as directors, fellows, coordinators, professorships. |
| Additional Pay Short Duration Faculty | Payment to faculty who perform an administrative function for ongoing work for a period, less than a full academic year. Both full-time and part-time faculty are eligible for this type of additional compensation. | Excluded | All faculty except early retiree and adjunct faculty. This is a one-time payment, non-recurring and an insubstantial amount. |
| Fiscal Increment | Payment to Chairs, Deans or Directors made on a fiscal year basis. This type of additional compensation is only eligible to full-time faculty or Deans, and is raise pool eligible. The duties must be completed over a fiscal year. | Included | All faculty except early retiree and adjunct faculty who perform duties as chair, dean, directors, fellows, coordinators, and professorships if completing these duties on a fiscal year. |
| Instructional Overload | Additional duties of an academic nature to be performed by a full time University employee. Employee can be classified, administrative, or Faculty. Any additional duties performed by a full time faculty member on an academic appointment during the academic year are overload appointments. Summer duties would not be considered overload for an academic faculty member. Any additional duties performed by employees on a fiscal year appointment would be considered overload. All overloads are paid out as part of the normal pay cycle for the individual over the | Excluded | All classified, administrative, or faculty (except early retiree and adjunct). Examples include payments for teaching over and above one's current teaching load as defined by departmental workload policy. Course development, grading, advising and mentoring |

Institutional Base Salary

| Element | Definition | Included/ Excluded | Example |
|------------------------------------|--|-----------------------|--|
| | period of time in which the assignment will be completed. Total of all combined overloads cannot exceed 25% of base salary within a fiscal year without Provost Office approval. | | if advisor is a faculty member. |
| Non-Instructional Overload Faculty | Payments made to faculty who perform administrative functions less than 9 months. Total of all combined overloads cannot exceed 25% of base salary within a fiscal year without Provost Office approval. Only full-time faculty are eligible for this type of additional compensation. | Excluded | All faculty (except early retiree and adjunct) which is short term, incidental and non-recurring. Examples include professional/consulting services outside of the scope of the primary appointment; attending a conference, program or event for professional development, and program review. |
| Part-Time Contract Pay | Short-term (less than 9 months) administrative (non-teaching) appointment for an individual to perform administrative duties. Typically used for adjunct and part-time faculty and part-time administrators, student research assistants or graduate students. | Excluded | Administrative non-teaching appointment for adjunct faculty which is short term, incidental and non-recurring. Examples include curriculum development, training, and course facilitation. |
| Summer Research | Amount paid for faculty members conducting research in the summer. | Excluded | All faculty except adjunct and early retiree who conduct research over the summer months. |
| Summer Term Pay | Amount paid to a faculty member for teaching summer courses for a department. Only available to faculty with a 9 month primary appointment. | Excluded | All faculty except adjunct and early retiree who are on a 9 month appointment who teach courses over the summer months. |

Institutional Base Salary

| Element | Definition | Included/ Excluded | Example |
|--|---|-----------------------|--|
| Employee Recognition Award | May be used as incentives or as recognition of an employee's one-time, exceptional achievement. Rewards and recognition are used to improve performance, motivate employees, build confidence and increase employee retention. May not exceed \$3000 per fiscal year without prior approval. | Excluded | See Policy 40.011 for more details. |
| Contract Pay | Payment for Program employees only. | Included | AmeriCorps members are the only group that receive contract pay. |
| Early Retiree Pay | Amount paid to an early-retired faculty member for their normal term of teaching per their retirement agreement. | Included | Early retiree as defined by faculty handbook. |
| Additional Salary Administrative | Payment for additional duties/assignments that are administrative in nature but not included in the general job description. Payment for additional salary will follow their regular scheduled pay as defined by the employee's appointment duration, must be non-teaching related and approved in advance by Compensation. | Included | All salaried administrators except deans (see fiscal increment). Examples include directors and coordinators. |
| Additional Pay Short Duration Administrative | Payment for additional duties/assignments that are administrative in nature but not included in the general job description for a period less than the full fiscal year, must be non-teaching related and approved in advance by Compensation. | Excluded | All salaried administrators. Examples include duties or responsibilities for interim roles of short duration less than full fiscal year |