

200.430 Compensation – Personal Services

Institutional Base Salary – All Appointments

Institutional Base Salary or IBS is annual compensation paid for an individual's appointment (9 or 12 months), whether that individual's time is spent on research, teaching, administration, or other activities. IBS does not include supplemental payments (one time or recurring), administrative supplements and/or compensations for special programs and activities. Additionally, IBS does not include payments from other organizations or income that individuals are permitted to earn outside of their institutional responsibilities, such as consulting.

IBS rate must be used as the base salary on all grant proposals. For effort reporting purposes, total institutional effort is 100% effort, regardless of the individual's appointment (e.g., 0.5 FTE, 0.625 FTE, 1.0 FTE). No individual may commit more than 100% institutional or summer effort or be compensated at a rate that would exceed their annualized institutional base salary.

Applicable Uniform Guidance section: 200.430 – Compensation Personal Services