# INSTITUTIONAL BASE SALARAY

# CALCULATION EXAMPLES

1. **12-Month Faculty Appointment**

Dr. Smith has a 12-month appointment with academic responsibilities of teaching, clinical, and research responsibilities for a given fiscal year. Dr. Smith is to be compensated $80,000 for these activities. Dr. Smith would like to commit 20% of her effort for the year to a sponsored project.

$80,000 IBS X 20% Effort Commitment = $16,000 in salary budgeted

1. **9-Month Faculty Appointment**

Dr. Jones’ IBS for a 9-month appointment is $90,000. Dr. Jones teaches one three-credit course during both summer sessions and would like to spend the rest of the summer researching. Since Dr. Jones will spend 50% of the summer teaching, Dr. Jones has 50%, or 1.5 months, available for research.

$90,000 IBS / 9 months = $10,000 monthly rate of pay

1.5 months X $10,000 = $15,000 in salary charged to sponsored projects during the summer period

1.5 months X $10,000 = $15,000 in salary paid for teaching during the summer

Even if Dr. Jones earns $15,000 for research and $15,000 for teaching in the summer, his IBS remains $90,000 despite his total compensation of $120,000.

*Example Summer Certification*

|  |  |  |
| --- | --- | --- |
| **Activity** | **Compensation** | **Allocation** |
| Sponsored Projects | $15,000 | 50% |
| Teaching | $15,000 | 50% |
| **Total** | **$30,000** | **100%** |

1. **9-Month Chair Appointment**

Dr. Gonzalez is the chair of an academic department. Dr. Gonzalez earns $90,000 for the academic responsibilities of teaching, research, and service duties, and $12,000 during the academic year for the administrative (chair) duties. Dr. Gonzalez’s only responsibilities in the summer are the chair duties. Dr. Gonzalez wants to maximize the time dedicated to research in the summer.

$90,000 + $12,000 = $102,000 IBS

$102,000 / 9 months = $11,333 monthly rate of pay

$11,333 X 1.5 summer months = $17,000 chargeable to sponsored projects

$11,333 X 1.5 summer months\* = $17,000 summer chair stipend

*\*Allotment of time to administrative tasks will be dependent on both available time and funding*

*Example Summer Certification*

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| --- | --- | --- |
| **Activity** | **Compensation** | **Allocation** |
| Sponsored Projects | $17,000 | 50% |
| Administrative Stipend | $17,000 | 50% |
| **Total** | **$34,000** | **100%** |

Because federal guidance limits the amount of salary that can be charged to a grant to a rate that is consistent with IBS, Dr. Gonzalez cannot charge more than $34,000 for three months of research ($11,333 X 3 months) in the summer. However, because Dr. Gonzalez is paid for one-and-half months of effort for the chair responsibilities across the three summer months, Dr. Gonzalez can dedicate a maximum 1.5 months to research. Dr. Gonzalez may need to consider less than 1.5 months on grants if Dr. Gonzalez intends to spend time away or conduct other non-research activities during the summer that are not compensated by the chair stipend.

1. **9-Month Faculty Appointment with Incidental Activities**

Dr. Hinojosa has an IBS of $126,000, a 9-month appointment, and teaches a full course load throughout the year. Dr. Hinojosa also dedicates a nominal amount of time to develop a course in later spring/early summer, earning a $5,000 supplement, and teaches one course in the first summer term. Dr. Hinojosa is trying to determine how much salary can be charged to a NIH grant in the summer.

$126,000 / 9 months = $14,000 monthly rate of pay

3 months - 0.75 months (amount of time dedicated to one course over one summer term) = 2.25 months available for research)

Dr. Hinojosa is planning on taking a few days of time away during the summer and wants to spend a couple of days working on another grant proposal. In order to avoid overcharging the grant, Dr. Hinojosa budgets 2 months, giving her .25 months for time away and non-research related work.

$14,000 X 2 = $28,000. Dr. Hinojosa can charge $28,000 for 2 months of work on the NIH grant given Dr. Hinojosa’s other responsibilities for the summer.

Since developing a course is an activity outside of Dr. Hinojosa’s appointment and requires only a nominal allocation of time in the summer, the $5,000 supplement has no effect on IBS or summer availability.

*Example Summer Certification*

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| --- | --- | --- |
| **Activity** | **Compensation** | **Allocation** |
| Sponsored Projects | $28,000 | 73% |
| Teaching | $10,500 | 27% |
| **Total** | **$38,500** | **100%** |

1. **9-Month Chair Appointment with Teaching and Research**

Dr. Xi is the chair of an academic department. During the academic year, Dr. Xi earns $90,000 for the academic responsibilities of teaching, research, and service duties, and $12,000 for administrative (chair) duties. Dr. Xi’s responsibilities in the summer include the chair duties, teaching one 3 credit course in the Summer 1 term and performing research. Dr. Xi wants to maximize the time dedicated to research in the summer.

Summer Teaching Activities (0.75 Months)\*

$90,000 base salary applicable to summer teaching

$90,000 / 9 months = $10,000 monthly rate of pay for teaching

$10,000 X 0.75 summer months = $7,500 for teaching

*\* The rate of pay under UTRGV policy does not include the administrative stipend and will be paid out*  *the contracted amount for the allocated percentage of total summer effort for academic*  *assignments.*

Research and Administrative Activities (2.25 Months)

$90,000 + $12,000 = $102,000 IBS applicable to summer research and administrative activities

$102,000 / 9 months = $11,333 IBS monthly rate of pay for summer research and administrative activities

$11,333 X 0.75 summer months = $8,500 chargeable to sponsored projects

$11,333 X 1.5 summer months = $17,000 summer chair stipend *(subject to available time and funding)*

Total summer compensation = $7,500 + $8,500 + $17,000 = $33,000

*Example Summer Certification*

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| --- | --- | --- |
| **Activity** | **Compensation** | **Allocation** |
| Sponsored Projects | $8,500 | 26% |
| Administration | $17,000 | 51% |
| Teaching | $7,500 | 23% |
| **Total** | **$33,000** | **100%** |

In this example, the total available time of 0.75 months for research must consider effort and compensation associated with both teaching and administrative responsibilities. The chair responsibilities (administrative) of 1.5 months may be subject to further reduction based on expected summer administrative workload. The result would be additional time available for research and a reduced stipend amount. Last, the available time for research may need to be further reduced for planned time away or proposal writing time, as applicable.