



XAVIER UNIVERSITY

Institutional Base Salary

Effective: June 4, 2024

Last Updated: New Policy

Responsible University Office Office of the Provost and Chief Academic Officer

Responsible Executive: Provost and Chief Academic Officer

Scope: This policy applies to all individuals whose salary is in part or in whole charged to sponsored projects and to all individuals who have committed effort to a sponsored project for the purpose of cost sharing.

A. REASON FOR POLICY

The purpose of this policy is to establish Xavier University's definition of Institutional Base Salary (IBS) for the purposes of sponsored projects only. 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 source of funds.

This policy provides the basis for calculating faculty and staff salaries for allowable activities on proposals and awards in order to ensure compliance with federal regulations. Specific details are provided in the Office of Management and Budget (OMB) Code of Federal Regulations, 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), section 200.430, Compensation – personal services.

B. POLICY

Institutional Base Salary (IBS) is the annual compensation paid by Xavier University for all professional responsibilities of an individual's position, whether that individual's time is spent on teaching, research or other scholarly activity, advising students, or other activities, as defined by the position.

IBS excludes the following:

- fringe benefits
- supplemental compensation paid for an administrative position such as a dean, associate dean, assistant, dean, director of a center, director of a graduate or undergraduate unit, chair
- bonuses/salary supplements
- awards and honorariums
- non-instruction overload payments
- instruction overload payments
- one-time incentive payments
- reimbursed expenses
- income earned outside duties to Xavier University
- temporary supplemental compensation for incidental work
- pay during periods outside the academic year including summer salary stipends
- income earned outside of Xavier University position responsibilities such as intra-institutional and external consulting

All personnel costs for faculty and staff charged or committed to sponsored projects, regardless of funding source, will be based on an individual's IBS.

Funders may have a salary cap that limits the amount of IBS used to establish the amount of salary charged to the project. When salary caps apply and if the individual's IBS exceeds the cap, the requested salary support is determined using the cap amount.

For employees with less than full-time positions, IBS will be calculated on a full-time equivalent (FTE) basis. In no event should IBS be increased as a result of replacing institutional salary funds with sponsored project funds.

IBS is established in the letter of appointment or communication of position and includes academic or calendar year position salary or wage. IBS generally changes at the beginning of the academic or fiscal year. It can, however, change during the year due to the following circumstances, included but not limited to:

- i) The individual receives a merit salary adjustment as part of a university-wide adjustment of salaries;
- ii) The individual receives a salary increase as a result of a retention or equity adjustment, promotion in rank or position, or change in employment responsibilities; or
- iii) The individual's formal position and required professional effort changes from full-time to part-time, from part-time to full-time, or from one required level of part-time effort to another level of part-time effort.

C. DEFINITIONS (if applicable)

Academic Year Position: An academic year position runs from the beginning of the fall semester (defined as five workdays prior to the first day of undergraduate classes) through Commencement. Salary under an academic year position may be paid over a nine or twelve-

month period, but that does not affect the nature of the position or total IBS.

Calendar Year Position: A calendar year position is for a twelve-month period. Additional pay over the summer is not available to individuals with calendar year positions.

Committed Effort: The level of effort proposed in a sponsored project application or proposal. It should be consistent with the actual effort an individual is expected to expend on the project during the relevant performance period(s). Individual effort is expressed as a percentage of the total amount of time devoted to the activity.

Compensation: The institutional base salary, fringe benefits, bonuses, and/or commissions that are established by Xavier University and paid through the Xavier University payroll system.

Cost Sharing: Cost sharing, also known as cost-match or in-kind, is the financial and non-financial portion of total program costs related to a grant project that is not provided by the sponsor agency. Cost sharing can be: a) required by the sponsoring agency as a condition of the award; or b) not required or expected by the sponsoring agency but when committed in a sponsored project application or proposal becomes cost sharing.

Effort: Effort is the proportion of time spent on any activity and expressed as a percentage.

Sponsored Projects: A sponsored project is defined as an activity that is sponsored, or funded, by an external organization, such as a federal, state, or private organization or agency. Sponsored projects can come in various forms, including but not limited to grants, contracts and cooperative agreements. Sponsored projects are enforceable by law, and specified objectives are usually accomplished within a specified time frame, with payment being subject to revocation.

Summer Pay: The compensation received for work performed during the months outside the academic year position. Summer pay is excluded from IBS.

D. PROCEDURES

The Xavier University Office of Grant Services will base all faculty and staff personnel expenses budgeted or charged to sponsored projects, regardless of funding source, on the individual's Institutional Base Salary (IBS).

E. EXHIBITS (if applicable)

F. HISTORY

New Policy

G. REVIEW SCHEDULE

Review 05/2028

Other applicable policies and/or resources:

Xavier University Faculty Handbook

Xavier University Supplemental Compensation Policy

Office of Management and Budget Code of Federal Regulations, 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>