

# Institutional Base Salary for Sponsored Awards

**Policy Owner:** Office of the Vice Provost for Research  
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**Policy Contact:** Associate Vice Provost for Research Administration & Development

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## REASON FOR POLICY

The purpose of this policy is to establish Tufts University's definition of Institutional Base Salary (IBS). IBS is the basis for calculating faculty salaries in proposals under the federal requirements set forth in [2 CFR Part 200.430](#).

The federal government requires recipients of federal funding to establish an institutional policy that documents the work covered by IBS. These federal requirements are consistently applied to all sponsored awards at Tufts University. This policy applies to all individuals whose salary is charged to sponsored projects, in whole or in part, and to all individuals who have committed effort to a sponsor but are not receiving salary support from the sponsor (also known as cost sharing).

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## POLICY PRINCIPLES

It is the policy of Tufts University that salary charges to sponsored projects should be based upon Institutional Base Salary (IBS) and not exceed salary caps or other limitations imposed by external sponsors.

IBS is the annual compensation paid by the University for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other related activities. Such activities may include but are not limited to delivering lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.

IBS includes regular salary and compensation related to a second assignment (e.g., appointment as dean, chair, and/or center director) if second assignment is longer than one year in duration. IBS is based on the full work load for which the individual is compensated by the University regardless of the source of funding or the number of hours expended.

IBS does not include:

- bonuses, honoraria, and incentive compensation
- summer supplemental pay for faculty with 9-months appointments
- supplemental pay that may be issued for temporarily (not longer than one year) performing duties that fall outside of duties and responsibilities associated with the current appointment

- fringe benefit payments
- reimbursed expenses
- clinical practice plans
- any income that an individual earns outside of duties performed for Tufts University.

### Institutional Base Salary in Sponsored Award Proposals

Charges to sponsored awards are based on actual salary amounts proportionate to the effort devoted to activities contributing and directly related to work under the sponsored award. When salary support is requested from a sponsor or when providing effort on a sponsored project in the form of committed cost sharing, the anticipated effort must be based on the individual's IBS. The percentage of effort multiplied by IBS will determine the proper amount to request from the sponsor or include in the proposed cost share budget. IBS may not be increased as a result of replacing University salary funds with sponsored funds.

Note: National Institutes of Health (NIH) limit the amount of salary charged to a sponsored award (salary cap). Other funding sources may similarly impose salary caps. If the award has a salary cap, an individual's salary in excess of the salary cap cannot be charged to the sponsored award. Salary costs above the sponsor agency's cap and fringe benefits associated with over the cap salary amount are not considered cost share as they are unallowable on the award.

### Institutional Base Salary Documentation

At the time of hire all Tufts University employees should expect to receive an offer or appointment letter or other notification that indicates their IBS. All actions resulting in subsequent changes to an individual's IBS, including changes in salary or an equity adjustment, will be documented in Tufts' system of record and include an effective date of change.

### Roles and Responsibilities

Responsibilities for compliance with this policy are shared among the following groups:

**Chairs, Deans and/or Provost Office** – Support the issuance of salary communications provided on an annual basis to each employee covered under this policy indicating the employee's approved IBS.

**Principal Investigators (PIs)** – Adhere to requirements that salary support in sponsored project proposals and awards are based on the individual's accurate IBS.

**Local Research Administrators (LRAs)** – Prepare proposal budgets and awards to include accurate salary figures; makes any necessary adjustments in labor distribution.

**Office of the Vice Provost for Research (OVPR)** – Review and approve proposals (including budgets) requesting funding from external sponsors. Oversee compliance with salary limitations on sponsored awards.

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## RELATED LINKS AND INFORMATION

Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, section [200.430 Compensation – Personal services](#)

National Institutes of Health Office of Extramural Research [Salary Cap Summary \(FY1990-Present\)](#)