



Institutional Base Salary (IBS)

Institutional Base Salary (IBS) is the annual compensation paid by the university for an employee's appointment(s) whether the employee's time is spent on research, teaching, or other activities. IBS excludes fringe benefits, reimbursed expenses, temporary supplemental compensation for incidental work, and income earned outside of duties to the institution such as consulting (OP 70.16, Compensation in Excess of Base Salary). Consistent with the definition of "100% Effort", Institutional Base Salary (IBS) is to be used as the basis for requesting, charging, labor redistribution, and cost sharing salaries from/to sponsors.

The following chart lists the payroll codes and payroll descriptions to include or exclude as a component of IBS.

Code	Description	I/E	Code	Description	I/E
ADG	Assistance Dog Training Leave	Include	ADC	Additional Compensation	Exclude
ADM	Administrative Duties	Include	ADJ	Deduction Adjustment	Exclude
BMT	Bone Marrow Transplant Leave	Include	AWD	Award	Exclude
CAS	Court Appointed Spcl Advocate	Include	BRD	Board Member Hlth Benefits	Exclude
COL	Cost of Living	Include	CAR	Car Allowance	Exclude
DBD	Blood Donor Leave Exempt	Include	CLO	Clothing Allowance	Exclude
DBX	Blood Donor Leave Exempt	Include	CPA	Cell Phone Allowance	Exclude
DPA	Deferred Pay Amount	Include	CPE	Cell Phone Equipment Allowance	Exclude
ECH	Endowed Chair	Include	CPN	Cell Phone Allowance Non Cash	Exclude
EMG	Emergency Pay	Include	CYR	Current Year Retro Pay	Exclude
EPR	Endowed Professor	Include	DBS	Death Benefit Sick Pay	Exclude
FFL	Firefighter EMS Leave	Include	DOC	Docked Pay	Exclude
FFX	Firefighter EMS Leave Exempt	Include	DPO	Deferred Pay Out	Exclude
FNL	Funeral	Include	DTB	Death Benefit Vacation Pay	Exclude
FNX	Funeral Exempt	Include	FOC	Faculty On Call Pay (HSC Only)	Exclude
FPT	Foster Parent	Include	FRL	Frozen Longevity Retiree/Police	Exclude
FPX	Foster Parent Exempt	Include	FTO	Field Training	Exclude
HCP	HSC Holiday Comp	Include	GFT	Gift	Exclude
HOL	Holiday	Include	HAZ	Hazardous Duty	Exclude
INT	Interim Duties	Include	HLD	Hazard or Longevity Eligible	Exclude
JDX	Jury Duty Exempt	Include	HLN	Hazard or Longevity NonEligibl	Exclude
JDY	Jury Duty	Include	HOU	Housing Allowance	Exclude
LFP	Leave With Full Pay & Benefits	Include	IAD	Insurance Adjustment	Exclude
LPP	Leave w/Partial Pay & Full Benefits	Include	LNG	Longevity	Exclude
MDP	Military Differential Pay	Include	LOD	Lodging	Exclude
MEL	Military Emergency Leave	Include	LSP	Lump Sum Payment	Exclude
MEX	Military Emergency Leave Exmpt	Include	LSV	Lump Sum Vacation	Exclude
MIL	Military Leave	Include	LWB	Leave Without Pay w/Benefits	Exclude
		Include	LWP	Leave Without Pay & Benefits	Exclude



Code	Description	I/E	Code	Description	I/E
ORL	Organ Donor Leave	Include	MIN	MPIP Insurance	Exclude
OTP	Overtime Hourly	Include	MLS	Meals	Exclude
PTC	Parent Teacher Conference	Include	MOV	Moving Expense	Exclude
PTX	Parent Teacher Conf Exempt	Include	MSC	Misc Fringe Benefit	Exclude
RDC	Red Cross Leave	Include	NFL	Non Pay Frozen Lng for OTP Calc	Exclude
RGA	Regular Pay Adjustment	Include	NLP	Non Pay Long for OTP Calc	Exclude
RGH	Regular Hours Worked	Include	NMV	Non Taxable Moving Expense	Exclude
RGS	Regular Salaried	Include	NPH	Non Pay Hazardous for OTP Calc	Exclude
RSH	Regular Summer School NonEx	Include	NPL	Non Paid Leave	Exclude
RSS	Regular Summer School	Include	NTM	Non Taxable Moving Expense	Exclude
SCK	Sick Leave	Include	NTP	Non Taxable Tuition Pay	Exclude
SLE	Sick Leave Exception	Include	OMP	One Time Merit	Exclude
SLP	Sick Leave Pool	Include	OTB	Other Taxable Benefit	Exclude
SSE	Salary Supplement Executive	Include	PBA	Payback Adjustment	Exclude
SSR	Salary Supplement Regular	Include	PYR	Prior Year Retro Pay	Exclude
VAC	Vacation Pay	Include	REF	Refund	Exclude
VOT	Voting	Include	RET	Retiree with Health Benefits	Exclude
VOX	Voting Exempt	Include	SDE	Supplement Distance Learning	Exclude
			SEL	Service Excellence Leave Award	Exclude
			SHD	Shift Differential	Exclude
			SHI	Shift Incentive	Exclude
			SPA	Special Augmentation	Exclude
			SRC	Supplemental Ret Compensation	Exclude
			TIP	Tip Wages Payment	Exclude
			TRV	Taxable Travel	Exclude
			VEH	Vehicle	Exclude