COMPLETION OF THE FACULTY SUPPLEMENTAL COMPENSATION SPREADSHEET

Presented by the Office of Academic Resources
Brandi Everett, Assistant Vice Provost of Academic Resources
Tami Patterson, Assistant Director of Academic Personnel
Special acknowledgement, thanks, and appreciation are extended to Kathryn Gould Cullivan, CLASS Associate Dean for Fiscal and Human Resources, for her work in the development of this tool.
AGENDA

- General reminders/guidelines for summer faculty compensation
- Helpful hints
- Field by field review of the Supplemental Compensation Spreadsheet
- Help
Summer Faculty Compensation

Salary payments for summer appointments for 9-month faculty may not exceed 3/9 of the IBS regardless of funding source. Summer teaching, research or program/project coordination; supplemental compensation; and faculty overload may not be used to exceed this limit. The 3/9 limit ensures that maximum summer compensation is equivalent for teaching and research activity. An exception request may be submitted to the Provost for approval in exceptional circumstances, providing that there is no sponsored research activity being performed by the faculty member during the summer term.
Summer Teaching

The salary for summer teaching appointments for 9-month faculty is recommended at a rate factor of 2.77% of their 9-month budgeted position salary per semester credit hour (8.33% for 3 semester credit hours - SCH).

- The minimum salary is $1,207.85 per SCH ($3,623.55 for 3 SCH). If necessary, departments may increase the rate calculated for an individual to match the minimum summer course rate paid to adjunct faculty in the same program.

- The maximum salary is $2,833.33 per SCH ($8,500 for 3 SCH). At the discretion of the college, and provided that the college has the ability to fund the additional expense without negatively impacting other course offerings, the college can permit a maximum salary up to the amount that would be calculated at 2.77% per SCH.

- Exceptions to the minimum and maximum salaries calculated above must be approved in advance by both the Dean’s office and Academic Resources.
Summer Teaching (cont’d.)

Salary incentives and disincentives will not apply based on course enrollment. Deans and Chairs may wish to consider splitting the course into multiple sections or consider adjustments in the faculty member’s FTE for courses with very large enrollment. Generally, one 3 SCH course equates to 50% FTE for a 3-week, 5-week or 8-week course, or 25% FTE for a 10-week or summer-long course.

Deans and Chairs should handle summer teaching loads in the most responsible manner by maximizing the schedule to support student needs. Rates for course overloads should be calculated using the same methodology as listed above. Keep in mind that course overloads may not be used to exceed the maximum of 3/9 of IBS during the summer.
Summer Research and Summer Program/Project Coordination

The salary for summer research and/or summer program/project coordination appointments should be calculated based on the faculty member’s regular 9-month budgeted position salary multiplied by the percentage of time (FTE) the person will be working on the assignment. Faculty earning 100% of their monthly rate of pay are expected to be on duty full-time during these three months.

UNT Office of Grants and Contract Administration procedures limit the amount of salary charged to a sponsored project during the summer at 95% of prorated IBS. For example, if a faculty member has a 9 month salary of $90,000, they can receive up to $9,500 per month from federal external awards during the summer. ($90,000/9 months = $10,000 x .95 = $9,500)
Supplemental Compensation

Approval for all activities that result in supplemental compensation must be documented and approved **PRIOR** to commencement of the work. Total annual supplemental compensation may not exceed 20% of a faculty member’s 9-month annualized salary (or 20% of a faculty administrator’s 12 month salary).

The Supplemental Compensation Calculation spreadsheet should be attached to all ePAR’s (with the exception of teaching), including those to pay augmentations and tasks. The spreadsheet is available at: [https://vpaa.unt.edu/file/33700](https://vpaa.unt.edu/file/33700), including job codes, 1301, 1233, and 1621.
Administrative Supplement or Augmentation?

An **Administrative Supplement** is awarded to faculty who are regularly appointed as an associate/assistant dean, chair, institute/center director, or director of a school/college/campus or an academic unit. Faculty who assume an administrative function on a regular basis qualify for an administrative supplement in addition to annualizing a 9-month salary to a 12-month salary if responsibilities are performed during the entire appointment period. Administrative Supplements are reserved for faculty who are appointed to a position of administrative leadership and are therefore **included in the Institutional Base Salary calculation**.

**Augmentations.** Augmentation pay is compensation that is in addition to and separate from an employee’s base salary for a temporary assignment of additional duties (usually for duties that are at a higher level than the employee’s regular assignment) that are integrated into the person’s regular job and are performed during their regular work schedule. Examples of common augmentations are for serving as interim administrators such as interim department chair or interim dean where the responsibilities are not expected to last more than one year. In some cases, assignment of leadership for graduate studies or other academic program can result in the payment of an augmentation.

Augmentations are differentiated from Administrative Supplements by the permanency of the arrangement. While Administrative Supplements represent supplemental pay for ongoing leadership responsibilities, augmentations are temporary in nature.
General Spreadsheet Hints

DO NOT ALTER FORMULAS

DO NOT ADD ROWS OR COLUMNS

ATTACH TO ALL NON-TEACHING ePAR’S
SECTION 1: CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

Row 8: Verify 9-month salary in EIS (Job Data)

Row 9: The 9-month supplemental compensation amount received for holding an endowed chair or professorship, or amount agreed to be paid as summer wages. Example- Winspear Chair in Opera Studies

Row 10: 9-month administrative supplement (ADS), for 9-month department chair or supplemental compensation, typically summer salary, (e.g. multi-year summer job code 1233)
### SECTION 1: CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Row 11</strong>: Administrative Supplement for 9-month Assistant or Associate Deans, or amount agreed to be paid as summer wages.</td>
<td></td>
</tr>
<tr>
<td><strong>Row 12</strong>: Administrative Supplement for the 9-month supplemental compensation amount received for serving as program director, center, or institute director. Example: Director of the Oral History Program.</td>
<td></td>
</tr>
<tr>
<td><strong>Row 13</strong>: 9-month administrative supplement (ADS) for 9-month faculty serving as assistant or associate department chair, or supplemental compensation, typically summer salary.</td>
<td></td>
</tr>
</tbody>
</table>

**Row 11**

9-month administrative supplement (ADS) for 9-month **assoc/asst dean** or supplemental compensation (e.g. multi-year summer job code 1233) (interim appointments are entered on Row 21)

**Row 12**

9-month administrative supplement for **institute/center/program director** on 9-month appointment or supplemental compensation (e.g. multi-year summer job code 1233) (interim appointments are entered on Row 21)

**Row 13**

9-month administrative supplement (ADS) for **asst/assoc department chairs** or supplemental compensation (e.g. multi-year summer job code 1233) **NOTE**: administrative supplements (ADS) for assoc/asst chairs are limited; require special approval; cannot exceed $400 per month or $3,600 per academic year
SECTION 1:
CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

Row 15: Royalties on an IPA are processed via payroll; they are not entered on this sheet.

Row 17: This Row uses the figures entered into Rows 8 through 16 to calculate the total institutional base salary.
### SECTION 2: SUPPLEMENTAL COMPENSATION THAT DOES NOT COUNT TOWARDS IBS, BUT DOES COUNT TOWARD THE 120% CALCULATION

- **Row 21**: Most common example—Interim Department Chair or Associate Dean; another example—Mayborn Conference Director

- **Row 22**: The total of all overload teaching assignments (job code 0702) including Winter Session.

- **Row 23**: Total of all task payments for the academic year and for summer.

| Row 21 | AY or summer augmentation for a temporary/interim administrative assignment that exceeds 6 weeks: type reason here |
| Row 22 | AY teaching overload compensation, which includes wintermester: type terms here and total payments in the B cell (inserting additional lines will disrupt formulas) |
| Row 23 | AY or summer task payment: add reasons and dates here and total payments in the B cell (inserting additional lines will disrupt the formulas) |
SECTION 2: SUPPLEMENTAL COMPENSATION THAT DOES NOT COUNT TOWARDS IBS, BUT DOES COUNT TOWARD THE 120% CALCULATION

Row 24: Achievement award: one-time monetary recognition awards for achievements or honors are not included in the IBS.

Row 26: While academic year teaching overloads count toward the 120% calculation, summer teaching and summer research salary do not.

Row 27: Ensure supplemental compensation is funded by an allowable funding source.

Row 24: Achievement award

Row 26: NOTE: summer teaching and summer research salary do not count towards the 120% calculation

Row 27: NOTE: supplemental compensation is almost never allowed to be paid from an externally-funded grant/contract and institutional funds should not supplement a grant/contract funded salary; consult with OGCA to comply with federal Uniform Guidance and institutional rules
SECTION 3: 120% CALCULATION. The sum of supplemental compensation in Section 2 (supplemental meaning not part of IBS) cannot exceed 20% of the 9-month IBS converted to 12 months (there are certain kinds of summer compensation, which are entered in Section 4, that are not part of the 120% calculation, but have their own summer cap).

Row 30: The 9-month salary /9 X 12. Also referred to as the annualized salary.

Row 31: 20% of the 12-month (annualized salary) –the limit of supplemental compensation that can be earned each academic year.

Row 32: -Total supplemental compensation earned during the fiscal year.

If the amount calculated in row 32 is less than or equal to the 20% maximum, the word Compliant will appear in column C of Row 32.

If the amount calculated in row 32 is greater than the 20% maximum, the phrase non-compliant will appear in column C of Row 32.
### Section 4: Summer Supplemental Compensation

**Row 36:** Total of all summer salary paid on job code 1301 paid by externally funded sources.

**Row 37:** Research paid on institutional funds, often part of a hiring or retention agreement.

**Row 38:** Total of all summer teaching of credit courses.

#### Notes:

- **Row 36**: Summer salary on externally-funded grants/contracts on job code 1301 (effort based on IBS and compliant with grant agency rules). Monthly charges to a federal grant cannot exceed 95% of the IBS monthly rate, per OGCA. If there are charges on multiple grants or across multiple months, keep adding to the B cell total (do not insert additional Rows).

- **Row 37**: Summer research salary on institutional funds on job code 1301 (departmental or faculty or OGCA chartstrings that are not external grant awards) and might be for one or more summers that might have been promised in an offer letter or counter-offer or other arrangements (do not insert additional Rows).

- **Row 38**: Summer salary for teaching credit courses and commitment made for just one summer at a time. Put all summer teaching in the B cell (do not insert additional Rows).
SECTION 4: SUMMER SUPPLEMENTAL COMPENSATION THAT MAY OR MAY NOT COUNT TOWARDS IBS AND/OR 120% CALCULATION, BUT DOES COUNT FOR THE SUMMER 3/9 CAP *

Row 39: Total of all summer salary paid on job code 1233 (program coordination, etc.)

Row 40: Summer salary paid to a 9-month chair—this should include summer salary from Section 1

Row 41: Summer task or augmentation such as advising at summer and/or transfer orientation sessions. Summer augmentations entered in section 1 or 2 should be included in the total.

summer salary paid on job code 1233. Put all such assignments in the B cell (do not insert additional Rows)

summer salary paid on a chair job code 0900 or 090001 for just one summer and not part of IBS AND re-enter any summer salary listed in Section 1

summer augmentation or task paid for just one summer and not part of IBS AND re-enter any summer augmentation or task listed in Section 1 or Section 2 so that it is included in the 3/9 calculation in this section (Section 4). The 120% calculation and the summer 3/9 calculation are two separate processes and that is why some summer information must be entered twice.
SECTION 5: CALCULATION OF SUMMER 3/9 CAP

Row 45: Calculates 3/9 of the IBS, or the 3/9 cap

Row 46: Determines if the amount of applicable summer compensation exceeds the 3/9 limit

* summer compensation is limited to 3/9 of the IBS (total summer FTE is not relevant); the cap for this person = total of summer Rows 35 through 44

If the amount calculated in row 46 is less than or equal to the 3/9 maximum, the word **Compliant** will appear in red in column C of Row 46.

If the amount calculated in row 46 is greater than the 3/9 maximum, the phrase **non-compliant** will appear in red in column C of Row 46.
Help is close by

YOUR COLLEGE
ACADEMIC FINANCIAL OFFICER
OR BUDGET OFFICER

TAMI PATTERSON
ASSISTANT DIRECTOR OF
ACADEMIC PERSONNEL
940-565-3953

BRANDI EVERETT
ASSISTANT VICE PROVOST OF
ACADEMIC RESOURCES
940-565-3951