

# Help guide for summer spreadsheets 2023

## Important notes:

- Do not alter formulas in your spreadsheets
- Do not add rows or columns
- Attach to ALL non-teaching ePARs



## 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)

Row 8

9-month budgeted position salary

Row 9

9-month supplemental compensation for 9-  
month endowed chair/professor (e.g.  
administrative supplement (ADS) or multi-year  
summer salary job codes 1233 or 1301)

Row 10

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

## SECTION 1- CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

Row 11: Administrative Supplement for 9-month Assistant or Associate Deans, or amount agreed to be paid as summer wages.

Row 12: 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.

Row 13: -9-month administrative supplement (ADS), for 9-month faculty serving as assistant or associate department chair, or supplemental compensation, typically summer salary.

## SECTION 1: CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

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 1: CALCULATION OF INSTITUTIONAL BASE SALARY (IBS)

Row 15

royalties on an IPA do not have to be entered on this sheet at all (they are not processed through payroll)

Row 17

total institutional base salary (IBS)

**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.

**SECTION 2: SUPPLEMENTAL COMPENSATION THAT DOES NOT COUNT TOWARDS IBS , BUT DOES COUNT TOWARD THE 120% CALCULATION**

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.

**SECTION 2: SUPPLEMENTAL COMPENSATION THAT DOES NOT COUNT TOWARDS IBS , BUT DOES COUNT TOWARD THE 120% CALCULATION**

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.

**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

this person's 9-month IBS converted to 12-months

Row 31

20% of the 12-month salary

Row 32

total supplemental compensation on Rows 20 through 25

*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 THAT MAY OR MAY NOT COUNT TOWARDS IBS AND/OR 120% CALCULATION, BUT DOES COUNT FOR THE SUMMER 3/9 CAP \***

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

**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 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.

**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

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

Row 40

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

Row 41

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

## SECTION 5: CALCULATION OF SUMMER 3/9 CAP

Row 45

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

Row 46

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.*



## If you need help with your summer 2023 spreadsheets:

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## Summer 2023 resources:

<https://vpaa.unt.edu/resources/recruitment/compensation-summer>