

LEARN MORE: IBS Calculator and Award Budget Template Demo



Agenda

- **Northeastern's Policy on Institutional base Salary (IBS) for Extramurally-Funded Sponsored Projects**
- **Calculating salary support on grants (SSOG)**
- **Review how to calculate an individual's IBS**
- **Demo New Budget Template and IBS Calculator used by NU-RES for award setups**

POLICY ON INSTITUTIONAL BASE SALARY FOR EXTRAMURALLY-FUNDED SPONSORED PROJECTS

- Policy confirms Northeastern University's Institutional Base Salary for purposes of extramurally-funded research and sponsored projects, consistent with 2 CFR Part 200. Pursuant to 2 CFR Part 200.430, personal services compensation charges for work performed on sponsored awards are allowable at the Institutional Base Salary rate.
- Institutional Base Salary ("IBS") – annual compensation paid by NU for an individual's appointment(s), whether that individual's time is spent on research, teaching, administration, or other activities.
- IBS includes regular salary as well as administrative and endowed supplements for additional appointment(s) such as dean, chair, and/or center or institute director.
- It is the policy of NU that compensation for personal services charged to sponsored projects will be based upon the individual's IBS and not exceed any federally-mandated salary cap or other limitation imposed by sponsor.

CALCULATING SALARY SUPPORT ON GRANTS (SSOG)

- **STEP #1**
 - Establish the Proposed Level of Commitment (Effort)
 - Academic Year Period and, if any,
 - Outside-Academic Year (OAY)/Summer Period
- **STEP #2**
 - Establish the individual's IBS
 - Calculate the Corresponding IBS Per Month Rate
- **STEP #3**
 - Multiple the PMs x IBS Per Month Rate = SSOG

INFORMATION NEEDED TO DETERMINE IBS

- Types of Appointments
- Full Time Equivalent (FTE) Status
- Base Term of the Appointment (8, 9, 12)
- Compensation for the Appointment

IBS CALCULATION

Example 1:

Faculty Appointment, Full-Time, 8 months, \$80K

Annual Compensation = \$80K; IBS Per Month Rate = \$10K

Example 2:

Faculty Appointment, Full-Time, 8 months, \$80K

Administrative Supplement, 12 months, \$12K

IBS = $80K/8 = \$10K +$
 $12K/12 = 1K$

Annual Compensation = \$92K, IBS Per Month Rate = \$11K

IBS CALCULATOR AND AWARD BUDGET TEMPLATE

- With the implementation of the IBS policy, NU-RES has developed a new budget tool to be used for award setups.
- The budget tool consists of 2 tabs:
 - 1. **New IBS Calculator** – simplifies calculation of salary support on grants using the 3 steps previously mentioned.
 - 2. **New Award Budget** – updated version of the previously used budget allocation form. Pulls in salary information from the IBS calculator, so calculator must be completed first.
- Demo time

Resources

1. [NU Institutional Base Salary Policy Webpage](#)
2. [IBS Calculator and Award Budget Template](#)