



THE UNIVERSITY OF TEXAS AT EL PASO
OFFICE OF RESEARCH AND SPONSORED PROJECT

INSTITUTIONAL BASE SALARY (IBS) POLICY

A. PURPOSE

The purpose of this policy is to establish procedures regarding the treatment of Institutional Base Salary (IBS) limitations and policies as they are defined in the Office of Management and Budget (OMB) 2 CFR Parts 200, Subpart E "Cost Principles for Educational Institutions", §200.430 (h)

B. POLICY

The policy of the University is:

To be compliant with IBS limitations set forth by sponsoring agencies, when salaries are to be charged in whole or in part to a federally sponsored project, and with University policy regarding cost sharing of all costs not covered by a sponsor.

C. DEFINITIONS

1. *Institutional Base Salary (IBS)*. The total guaranteed annual compensation an individual receives from the University, whether the individual's time is spent on research, teaching, or other activities. The IBS shall be used to compute salaries charged as reimbursable costs or Cost Sharing on sponsored projects unless sponsored policies further limit salary charges. IBS includes compensation for instruction, public service, research and/or other activities. IBS excludes fringe benefit payments, reimbursed expenses, temporary supplemental compensation for incidental work, income earned outside of duties to the University, and any portion of compensation deemed to be at-risk of not continuing as an institutional base salary.
2. *Principal Investigator (PI) and Project Director (PD)*. The individual who will direct the project and who is designated by the University as responsible for completing it as agreed upon.
3. *Contributed Effort*. The time contributed by an individual on the project for which he/she is not paid from a contract or grant (University expense but not cost shared).
4. *Mandatory Cost Sharing*. Legally required by the awarding agency as a condition of the award.
5. *Voluntary Committed Cost Sharing*. Is not required or expected by agency, but when committed in a proposal becomes Cost Sharing.



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D. PERSONS AFFECTED

This policy applies to all individuals, employed by the University of Texas at El Paso that engage in sponsored activities.

- Administrators from the Office of Research and Sponsored Projects
- Accountants from the Office of Contracts and Grants Accounting

Approved by:

Roberto A
Osegueda

Digitally signed by Roberto A Osegueda
DN: cn=Roberto A Osegueda, o=The
UNiversity of Texas at El Paso, ou=Vice
President for Research,
email=osegueda@utep.edu, c=US
Date: 2020.04.09 10:25:31 -06'00'

Dr. Roberto Osegueda, VPR

Date