Institutional Base Salary (IBS) Definition: IBS is the annual compensation set by VCU for an employee's primary job or appointment, whether that individual's time is spent on research, teaching, administration, patient care, or other activities. This includes supplemental pay for additional duties inextricably linked to a primary job. Examples include but are not limited to:

- Department or division chair, center or institute director, program director, and board appointments, in both interim and non-interim capacities.
- Summer research for 9/10-month faculty.
- A faculty member teaching additional courses or assuming additional service responsibilities within their primary department; an academic advisor assuming an additional caseload of student advisees.

IBS may also include other non-VCU salaries for clinical faculty who receive compensation from VCU Board of Visitor approved sources such as MCV Physicians Practice Plan or VCU Dental Care.

VCU does not consider the following types of compensation as IBS: bonus pay, assignments that are separate and unrelated to the employee's primary role; secondary assignments when the primary appointment is adjunct, hourly, graduate assistant, or exempt temporary staff; and approved consulting external to VCU. Non-IBS compensation is not tracked in the University's Effort Reporting system, with the exception of those charged directly to sponsored programs.

IBS Decision Tree

Using the definition above and the accompanying decision tree, please determine which code, if any, should be used.

