

Institutional Base Salary (IBS) is the annual compensation paid by the university for an employee's appointment whether the employee's time is spent on research, teaching, or other activities. IBS excludes fringe benefits, reimbursed expenses, temporary supplemental compensation for incidental work, and income earned outside of duties to the institution such as consulting (OP 74.16, Institutional Base Salary). Consistent with the definition of "100% Effort", IBS is the basis for all transactions from/to sponsors involving salaries, including requests, charges, labor redistributions and cost sharing.

The following chart lists the earn codes and descriptions to include/exclude in the calculation of IBS.

Code	Description	I/E	Code	Description	I/E
ADG	Assistance Dog Training Leave	Include	ADC	Additional Compensation	Exclude
ADM	Administrative Duties	Include	ADJ	Deduction Adjustment	Exclude
BMT	Bone Marrow Transplant Leave	Include	AWD	Award	Exclude
CAS	Court Appointed Spcl Advocate	Include	BRD	Board Member Hlth Benefits	Exclude
COL	Cost of Living	Include	CAR	Car Allowance	Exclude
DBD	Blood Donor Leave Exempt	Include	CLO	Clothing Allowance	Exclude
DBX	Blood Donor Leave Exempt	Include	CPA	Cell Phone Allowance	Exclude
DPA	Deferred Pay Amount	Include	CPE	Cell Phone Equipment Allowance	Exclude
ECH	Endowed Chair	Include	CPN	Cell Phone Allowance Non Cash	Exclude
EMG	Emergency Pay	Include	CYR	Current Year Retro Pay	Exclude
EPR	Endowed Professor	Include	DBS	Death Benefit Sick Pay	Exclude
FFL	Firefighter EMS Leave	Include	DOC	Docked Pay	Exclude
FFX	Firefighter EMS Leave Exempt	Include	DPO	Deferred Pay Out	Exclude
FNL	Funeral	Include	DTB	Death Benefit Vacation Pay	Exclude
FNX	Funeral Exempt	Include	FOC	Faculty On Call Pay (HSC Only)	Exclude
FPT	Foster Parent	Include	FRL	Frozen Longevity Retiree/Police	Exclude
FPX	Foster Parent Exempt	Include	FTO	Field Training	Exclude
HCP	HSC Holiday Comp	Include	GFT	Gift	Exclude
HOL	Holiday	Include	HAZ	Hazardous Duty	Exclude
INT	Interim Duties	Include	HLD	Hazard or Longevity Eligible	Exclude
JDX	Jury Duty Exempt	Include	HLN	Hazard or Longevity NonEligibl	Exclude
JDY	Jury Duty	Include	HOU	Housing Allowance	Exclude
LEP	Local Economic Payment	Include	IAD	Insurance Adjustment	Exclude
LFP	Leave With Full Pay & Benefits	Include	LNG	Longevity	Exclude
LPP	Leave w/Partial Pay & Full Benefits	Include	LOD	Lodging	Exclude
MDP	Military Differential Pay	Include	LSP	Lump Sum Payment	Exclude
MEL	Military Emergency Leave	Include	LSV	Lump Sum Vacation	Exclude
MEX	Military Emergency Leave Exmpt	Include	LWB	Leave Without Pay w/Benefits	Exclude
MFL	Military Emergency Leave Federal	Include	LWP	Leave Without Pay & Benefits	Exclude
MFX	Military Emergency Leave Federal Exempt	Include	MIN	MPIP Insurance	Exclude
MIL	Military Leave	Include	MLS	Meals	Exclude
OMC	Overtime Manual Calculation	Include	MOV	Moving Expense	Exclude

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Code	Description	I/E		Code	Description	I/E
ORL	Organ Donor Leave	Include		MSC	Misc Fringe Benefit	Exclude
OTP	Overtime Hourly	Include		NFL	Non Pay Frozen Lng for OTP Calc	Exclude
PTC	Parent Teacher Conference	Include		NLP	Non Pay Long for OTP Calc	Exclude
PTX	Parent Teacher Conf Exempt	Include		NMV	Non Taxable Moving Expense	Exclude
RDC	Red Cross Leave	Include		NPH	Non Pay Hazardous for OTP Calc	Exclude
RGA	Reular Pay Adjustment	Include		NPL	Non Paid Leave	Exclude
RGH	Regular Hours Worked	Include		NTM	Non Taxable Moving Expense	Exclude
RGS	Regular Salaried	Include		NTP	Non Taxable Tuition Pay	Exclude
RLT	Reserve Law Officer Leave	Include		OMP	One Time Merit	Exclude
RLX	Reserve Law Officer Leave Exempt	Include		OTB	Other Taxable Benefit	Exclude
RSH	Regular Summer School NonEx	Include		PBA	Payback Adjustment	Exclude
RSS	Regular Summer School	Include		PYP	Prior Calendar Year Payback	Exclude
SCK	Sick Leave	Include		PYR	Prior Year Retro Pay	Exclude
SLE	Sick Leave Exception	Include		REF	Refund	Exclude
SLP	Sick Leave Pool	Include		RET	Retiree with Health Benefits	Exclude
SSE	Salary Supplement Executive	Include		SDA	Sick Donation Adjustment	Exclude
SSR	Salary Supplement Regular	Include		SDE	Supplement Distance Learning	Exclude
TSP	Temp Worker Sponsored Programs	Include		SDN	Sick Leave Donation Non Tax	Exclude
VAC	Vacation Pay	Include		SEL	Service Excellence Leave Award	Exclude
VOT	Voting	Include		SHD	Shift Differential	Exclude
VOX	Voting Exempt	Include		SHI	Shift Incentive	Exclude
				SLD	Sick Leave Donation Taxable	Exclude
				SPA	Special Augmentation	Exclude
				SRC	Supplemental Ret Compensation	Exclude
				TIP	Tip Wages Payment	Exclude
				TRV	Taxable Travel	Exclude
				TTE	Non Cash Taxable Travel Expense	Exclude
				VEH	Vehicle	Exclude