



Policy Brief

4/7/2025

7.46 Institutional Base Salary

Responsible Department: Office of Research Administration/Research Grants & Contracts

Scope:

Summary

This policy is intended to provide guidance for determining the Institutional Base Salary used on sponsored awards and in accordance with 2 CFR 200, Federal, and State regulations, and other agency specific requirements. It is the policy of Emory University that salary charges to sponsored programs are based on the institutional base salary and not to exceed salary caps or other limitations imposed by external sponsors.

Applicability

This policy applies to all Principal Investigators (PIs) and research administrators who are responsible for the administration of sponsored programs at Emory University

How to Comply with the Policy

Institutional Base Salary (IBS) includes regular salary, compensation for instruction, research, patient care or other institutional activities. When calculating IBS, the cumulative effort of institutional activities shall constitute the employee's 100% effort regardless of the time required to accomplish those activities. The following topics are covered in more detail in [the full policy](#):

- **Salary Cap** – limits the amount of IBS that could be used as a basis for charging salary to their projects.
- **Supplemental Compensation** – pay for work done in excess of the normal workload. It includes compensation for incidental work or summer salaries. It must be considered reasonable and is usually temporary.
- **Intra-University Consulting** – In cases where consultation is across departmental lines or involves a separate remote operation, and the work performed is in addition to their regular appointment, any charges for such work representing extra compensation above the salary are allowable provided it's approved by the sponsoring agency/within the proposal.

Noncompliance with the Policy

Institutional Base Salary should be consistently applied in apportioning salary charges to the sponsored award and in reviewing/certifying an employee's effort in accordance with the Federal cost principles. Institutional Base Salary may not include forms of supplemental compensation* or be increased as a result of replacing university salary funds with sponsor



projects funds. Doing so may result in penalties from the sponsoring agency due to unallowable costs.

****See the [full policy](#) for the full list of costs not included in institutional base salary, as well as exceptions and/or special considerations.***