**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 roles such as: department or division chair, center or institute director, committee chair, program director, and board appointments.

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. Lastly, when 9-month faculty take on summer assignments that are inextricably linked to their primary 9-month appointments, this compensation is considered IBS. This includes 3-month, grant-funded, research appointments that occur over the summer semester.

VCU does not consider the following types of compensation as IBS: bonus pay, overload compensation (positions that are separate and in addition to an employee’s primary role), 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.

**Secondary Assignment Decision Tree**

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Is this inextricably linked to the employee's primary position?

YES

Base

NO

Is this grant funded?

YES

Base 2

NO

Non-Base
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