

Summer Salary at USF/CFS

What is summer salary?

Summer salary is any compensation paid to a 9 month faculty member during the summer period. These wages are over their institutional base salary (IBS).

When does this apply?

Summer typically starts in early May and ends in early August.

How is summer salary calculated?

Method 1: Faculty 9 month IBS (without any stipends) divided by 19.5 pay periods x 6.5 pay periods

Method 2: Faculty IBS (without any stipends) divided by 1560 hours x 520 hours

How is fringe impacted?

Fringe is charged at the federally approved faculty rate throughout the year, including summer. The faculty member however will incur double payment in their paycheck in spring to pay for their summer insurance. This only impacts the employee not fringe benefits charged to the funding source.

How do I reflect summer salary on a reconciliation?

Faculty would typically have three lines on a projection:

1. The first line would be for the nine month appointment using their IBS and include the start date of the project year to the end of spring (for example 1/45/4) at the effort promised in the proposal.
2. The second line would be for their summer appointment using their summer salary and include the dates for the summer (for example 5/58/2) at the effort promised for summer in the proposal.
3. The third line would be for the remainder of the nine month appointment using their IBS through the end of the project year (for example 8/31/30) at the effort promised in the proposal. See example below.

f	Step: Marilyn	\$ 152,195.09	32.20%	\$ 49,006.82	3%	\$ 234.15	\$ 75.40	\$ 309.54	2414	1/4/2024	5/4/2024	R.7	\$ 2,693.01
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Important Info:

- x Faculty may charge salary to sponsored research projects if approved or to RIA funds.
- x Charging summer to E&G is typically not allowed except for the department covering specific pre-approved activities (requires express written Chair approval). Note that teaching assignments are funded via E&G as per the Faculty Collective Bargaining Agreement.
- x All effort and corresponding salary charged to any sponsored project must follow sponsor policies and efforts should be devoted exclusively to the activities supported by the project.
- x It is understood that as part of their normal work, faculty may participate in academic, administrative, or non-funded research activities during the summer. These activities may include advising students, administrative committees, preparing new or renewal proposals, teaching, curriculum development, peer reviews, writing publications, etc. Effort associated with these activities cannot be charged to any federally sponsored research project but can be charged to an unrestricted chart field with the supervisor's or Chair's permission.
- x If the faculty's salary exceeds a salary cap, the amount over the cap must be cost shared. The summer effort that exceeds the cap must also be considered for cost share.

Base	# of pay periods	# of hours
12 month	26	2080
9 month	19.5	1560
summer	6.5	520