EXTRA SERVICE PAY ON EXTERNALLY SPONSORED PROJECTS

I. SCOPE

This Guidance applies to all Georgia State University (GSU) faculty and staff receiving extra service pay (supplemental/extra compensation) over and above their institutional base salary (IBS) on any externally sponsored project.

II. REASON FOR GUIDANCE

To establish guidelines and best practices for the charging of extra service pay to externally sponsored projects.

III. DEFINITIONS

**INSTITUTIONAL BASE SALARY (IBS):** The compensation paid by GSU for an employee’s appointment, whether the individual’s time is spent on research, teaching, administration, or other activities. For nine-month appointments, IBS is for the nine-month period. For 12-month appointments, IBS is for annual compensation. The compensation relevant in determining IBS is the amount that is guaranteed and fixed in advance by the appointment letter or employment agreement and paid through the payroll system. IBS does not include amounts paid as bonuses, honoraria, housing allowance, tuition reimbursement, or non-compensatory benefits. IBS does not include one-time payments for a one-time event or activity paid through extra service payments. Summer salary is paid to faculty for research completed in addition to their nine-month academic appointment and is considered IBS.

**EXTRA SERVICE PAY:** Extra service pay is compensation received over and above IBS. Extra service pay under federal OMB guidelines is considered a form of Supplemental Pay in OneUSG. There are several pay codes within Supplemental Pay depending on the type of extra service pay. At GSU this includes payments for services outside the normal scope of employment and
is also known as supplemental pay or extra compensation. Increased pay for 12 month faculty for research, teaching, administration, or other activities that is part of a faculty members appointment, is not considered extra service pay.

The supplemental pay codes are as follows:

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<tr>
<th>Earnings Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>SNF</td>
<td>Supp Pay – Non-Ret Elig Faculty</td>
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<tr>
<td>SNS</td>
<td>Supp Pay – Non-Ret Elig Staff</td>
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<tr>
<td>SUF</td>
<td>Supp Pay – Eligible Faculty</td>
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<tr>
<td>SUS</td>
<td>Supp Pay – Eligible Staff</td>
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**DEPARTMENTAL LINES:** At GSU, departments are those organizations in the hierarchy that are directly below the organization of a college or school.

**IV. GUIDANCE**

In order to charge extra service pay to externally sponsored projects the following criteria must be met:

The work performed must be:

- Across departmental lines
- Outside the scope of the employee’s regular appointment
- Short term in nature, and
- Provided for in the sponsored agreement, or approved in writing by the sponsoring agency as stated in OMB 2 CFR part 200.430 Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards
- Adhere to State and USG policies
- The extra service pay must be reasonable and calculated based upon a percentage of IBS.

College Research Officers and Departmental Human Resource officers are responsible for ensuring adherence to these procedures prior to submitting supplemental pay requests through OneUSG.

**V. PROCEDURES**
The Office of Sponsored Proposals and Awards (OSPA) will generate exception reports to identify all extra service payments charged on externally sponsored projects. OSPA will review these charges and work with department/college/school representatives to have charges removed where the charge does not meet the guidance criteria listed above.

The Office of Faculty Affairs Role: After a supplemental pay MSS is entered for extra compensation/service pay for a faculty member and is approved at the departmental and college levels (levels 1, 2, and 3), the Office of Faculty Affairs reviews the request (level 4). In this review, the request is assessed for adherence to University System of Georgia and Georgia State University policies. The calculation of supplemental pay, internal approvals, and (if required) Provost approval are all verified before the MSS is approved.