

GENERAL INSTRUCTIONS - Salaries, 2004-2005

This form is applicable to all degree-granting institutions, unless ALL instructional faculty fall into any one of the following categories:

- All instructional faculty are employed on a part-time basis
- All instructional faculty are military personnel
- All instructional faculty contribute their services (e.g., are members of a religious order)
- All instructional faculty teach pre-clinical or clinical medicine

SPECIAL NOTES

- This report requests data on **full-time instructional faculty** classified as either
 - **Primarily Instruction** or
 - **Instruction Combined with Research and/or Public Service**
- All faculty reported in the Salaries component are to be included in the Employees by Assigned Position (EAP) component, full-time, non-medical category, as either Primarily instruction **or** Instruction combined with research and/or public service. For details on the cross-survey edit specifications between Salaries and EAP, please refer to the Winter Cross-Survey Edit Specifications.
- Medical school faculty who were reported in the "Medical"¹ section of EAP **should not** be reported in Salaries. Full-time instructional faculty in all other health or allied health schools or departments, such as dentistry, veterinary medicine, nursing, dental hygiene, etc., should be reported in Salaries.

PERIOD OF REPORT

Report all persons on the payroll of the institution as of November 1, 2004. This is intended to provide a snapshot of your human resources/payroll data at one point in the fall.

GENERAL NOTES

To Determine Contract Length/Teaching Period: Instructional faculty should be reported as having less-than-9-month, 9/10-month, or 11/12-month salary contracts on the basis of the contracted (teaching) period, not on the basis of the number of installments in which salaries are paid.

Faculty on less-than-9-month salary contracts/teaching periods -

Report the number of faculty who are on less-than-9-month salary contracts/teaching periods. The term, less-than-9-month salary contract/teaching period, applies to individuals who are employed full time for less than 9 months.

For each rank, report the total number of full-time instructional faculty and the total salary outlay to the nearest whole dollar for those employed on less than 9 month contracts/teaching periods.

Faculty on 9/10-month salary contracts/teaching periods -

Report the number of faculty who are on 9/10-month salary contracts/teaching periods. The term, 9/10-month salary contract/teaching period, applies to individuals who are employed full time for two semesters, three quarters, two trimesters, two 4-

month sessions or the equivalent.

For each rank, report the total number of full-time instructional faculty and the total salary outlay to the nearest whole dollar for those employed on 9/10-month contracts/teaching periods.

Faculty on 11/12-month salary contracts/teaching periods -

Report the number of faculty who are on 11/12-month salary contracts/teaching periods. The term, 11/12-month salary contract/teaching period, applies to individuals who are employed full time for 11 or 12 months.

For each rank, report the total number of full-time instructional faculty and the total salary outlay to the nearest whole dollar for those employed on 11/12-month contracts/teaching periods.

SCREENING QUESTIONS

Responses to screening questions determine whether or not particular components of the winter collection need to be completed. The Salaries screening questions follow:

- **Does your institution have full-time instructional faculty working the following types of contract lengths/teaching periods?**

A **Yes** answer determines that screens will be provided to report data for full-time instructional faculty working that contract length/teaching period.

Contract length/teaching period

- A. Less-than-9-month (working for less than 9 months per year) ___ Yes / ___ No
B. 9/10-month (working for 9 or 10 months per year) ___ Yes / ___ No
C. 11/12-month (working for 11 or 12 months per year) ___ Yes / ___ No

(NOTE: The term less-than-9-month salary contract/teaching period applies to individuals who are employed full time for less than 9 months.

The term 9/10-month salary contract/teaching period applies to individuals who are employed full time for two semesters, three quarters, two trimesters, two 4-month sessions or the equivalent.

The term 11/12-month salary contract/teaching period applies to individuals who are employed full time for 11 or 12 months.)

(NOTE: Full-time instructional faculty are those members of the instruction/research staff who are employed full time and whose major regular assignment is instruction, including those with released time for research. Full-time instructional faculty also include full-time faculty for whom it is not possible to differentiate between teaching, research and public service because each of these functions is an integral component of his/her regular assignment. All faculty reported in the Employees by Assigned Position (EAP) component, full-time, non-medical category, as either Primarily instruction or Instruction combined with research and/or public service should also be reported in the Salaries component.)

A caveat box is provided to list any survey related comments.

WHO TO INCLUDE IN THIS REPORT

Report the following full-time instructional faculty –

- Full-time instructional faculty on sabbatical leave and persons who are on leave but remain on the payroll. (Report such faculty at their regular salaries even though the faculty member may be receiving a reduced annuity while on leave.)
- Full-time instructional faculty hired to temporarily replace full-time instructional faculty on sabbatical leave or on leave without pay.
- “Visiting” faculty paid by your institution.
- Chairs of departments (if their principal activity is instruction). Report such faculty at their contracted faculty salary.
- Adjunct faculty employed on a full-time basis.
- Faculty at off-campus centers associated with the campus covered by this report. (Do not include faculty who work at branch campuses located in a foreign country.)

In reporting instructional faculty, the following also apply —

- Additional stipends for administrative, managerial or other responsibilities should **NOT** be included in the salary calculation.
- When reporting instructional faculty by academic rank, use the institution's designations. Institutions without standard academic ranks should report all faculty in the category of "No Academic Rank."

Do not include the following instructional faculty —

- Instructional faculty on leave without pay.
- Instructional faculty who are employed on a part-time basis.
- Persons in the military or religious orders who are not paid by your institution.
- Persons whose services are contracted by or donated to the institution.
- Employees who work strictly in hospitals associated with medical schools.
- Administrative officers with titles such as dean of instruction, academic dean, dean of faculty, dean of students, librarian, registrar, coach, etc., even though they may devote part of their time to classroom instruction.
- Undergraduate or graduate students who assist in the instruction of courses and have titles such as graduate or teaching assistant, teaching associate, teaching fellow, etc.

PART A – LENGTH OF CONTRACT/TEACHING PERIOD, SALARIES AND RANK OF FULL-TIME FACULTY CLASSIFIED AS PRIMARILY INSTRUCTION OR INSTRUCTION COMBINED WITH RESEARCH AND/OR PUBLIC SERVICE

In reporting instructional faculty, include those members of the instruction/research staff who are employed full time² and whose major regular assignment is instruction, including those with released time for research. Also, include full-time faculty for whom it is not possible to differentiate between teaching, research and public service because each of these functions is an integral component of his/her regular assignment. Include all faculty reported in the EAP component, full-

time, non-medical category, as either Primarily instruction or Instruction combined with research and/or public service. For example, count as full time faculty for the Salaries component, those faculty who fall into the following categories:

- a full-time faculty member who is 50 percent instruction and 50 percent research and is classified as primarily instruction on the EAP;
- a full-time employee who is 40 percent instruction, 40 percent research, and 20 percent public service and is classified as primarily instruction on the EAP; and
- any full-time faculty for whom it is not possible to differentiate between teaching, research, and public service and thus (combined category on EAP).

PART B — FRINGE BENEFITS OF FULL-TIME FACULTY CLASSIFIED AS PRIMARILY INSTRUCTION OR INSTRUCTION COMBINED WITH RESEARCH AND/OR PUBLIC SERVICE ON 9/10-MONTH AND 11/12-MONTH CONTRACTS/TEACHING PERIODS

Report the projected fringe benefit expenditures, which will be paid by the institution, state and/or local government, to full-time instructional faculty during the full academic year. **Fringe benefits should be reported only for those salaried instructional faculty reported in Part A on 9/10-month contracts/teaching periods and 11/12-month contracts/teaching periods.** Report the number of faculty covered (except for the tuition plan (dependents only) benefit) and the total expenditures for each benefit. (Refer to the tuition plan benefit below for more details.)

Fringe benefits are defined as cash contributions, in the form of supplementary or deferred compensation, other than salary. The employee's contribution should be excluded when determining the dollar value of fringe benefits. Expenditures should be reported to the nearest dollar. When reporting expenditures for a fringe benefit, the number of persons receiving the benefit should also be reported.

NOTE: The number covered in Part B cannot exceed the number reported in Part A, except for Tuition plan (dependents only).

Types of Fringe Benefits -

Retirement plans (other than Social Security) — Report contributions by the institution, state and local government toward retirement according to the vesting provisions of the institution's retirement plan. A vested retirement plan is defined as one in which the full amount of the contribution by institution, state and local government, with accumulations thereon, will be made available as a benefit in case of death while in service and with no forfeiture in case of resignation or dismissal from the institution.

- Vested within 5-years - Report contributions toward retirement if they become vested in the faculty member not later than the end of the 5th year of full-time service at the institution and are not lost to the member if the member leaves the institution or moves to another state. If the institution's retirement vesting provision meets the 5-year criterion, report all contributions to the retirement plan even though some faculty members may have been employed less than 5 years.
- Vested after 5-years - Report expenditures for retirement plans in which the employer's contribution becomes vested in the faculty member after 5 years or only upon retirement.

Medical/dental plans — Report contributions to insurance plans which provide for hospital, medical, surgical or dental care.

Group life insurance — Report expenditures by the institution to support the group life insurance program.

Other insurance benefits (cafeteria plan, etc.) — Report contributions to insurance plans which cannot be reported separately for medical/dental plans and group life insurance (hospital, medical, surgical, dental care and group life insurance) or plans which provide employee selected

care options.

Guaranteed disability income protection — Report expenditures, through insurance or otherwise, for long-term disability income payments (defined as salary in excess of 6 months) not covered in other retirement or insurance plans listed on this form. These payments are not to consist of the accumulation of unused sick leave benefits.

Tuition plan (dependents only) — Report cash payments and the dollar value of tuition waivers and exchanges for dependents (including spouse) of faculty members to attend another institution or this institution. The number covered by this benefit should be the number of faculty dependents receiving tuition benefits, rather than the number of faculty members covered by this benefit. If the number of dependents who will receive this benefit in the academic year covered by this report is unknown, apply the tuition benefit to the number receiving the tuition in the previous academic year to derive an estimate. (NOTE: A restricted tuition plan is a plan for dependents (including spouses) of faculty members which restrict the beneficiary to attendance at only the institution where the faculty member is employed.)

Housing plan — Report the expenditures in the form of cash payments or subsidies to faculty members for off-campus or institution-owned housing. If the number of faculty members who will receive the housing benefit in the academic year covered by this report is unknown, apply the current rate for this benefit to the number receiving the housing benefit in the previous academic year to derive an estimate. (NOTE: A restricted housing plan is a plan that restricts beneficiaries to receive housing support only in institution-owned housing.)

Social Security taxes — If covered by Social Security, report the F.I.C.A. taxes calculated at the rate effective January 1, 2004. This amount should include taxes for Medicare and Old-Age, Survivors and Disability Insurance (OASDI).

Unemployment compensation — Report the taxes (not benefits) to be paid under this law. If the institution is self-insured, report the estimated amount that would otherwise be paid to the state.

Worker's compensation — Report the taxes (not benefits) to be paid under this law. If the institution is self-insured, report the estimated amount that would otherwise be paid to the state.

Other benefits in kind with cash options — Report personal benefits in kind only if the faculty member has, without the imposition of conditions, the option of taking a cash payment if the person prefers to use the money in some other way. Since the objective is the measurement of income available for personal consumption, as distinct from professional purposes, benefits of a professional nature (such as convention travel, membership fees, grading assistance, faculty clubs, etc.) should not be included.

Total expenditures — This number will be generated for you.

¹The medical school pages of EAP are now only applicable to institutions that grant M.D. degrees.

²Report full-time faculty only once as full time, even if the faculty member has an additional overload part-time appointment, contract or course payment. The faculty member's term of contract/teaching period is not considered in making the determination of full or part time, only the type of appointment at the snapshot date. For example, a full-time, one-term appointment should be considered full time for the purpose of this report.