

NON-SALARY AND DEFERRED COMPENSATION POLICY

The University of North Carolina at Greensboro

Approved by Board of Trustees, April 5, 2006

Approved by UNC System Office, April 25, 2006

Revised XXX, X, 2025

1. Purpose

UNC System Policy 300.2.14 requires each campus of the University of North Carolina to develop a policy on non-salary compensation and deferred compensation, and to submit it to the UNC System President for review prior to gaining final approval by the campus Board of Trustees. Accordingly, the UNC Greensboro Board of Trustees adopts the following policy.

2. Scope

This policy applies to employees of The University of North Carolina at Greensboro (“UNC Greensboro”) who are eligible for non-salary compensation, consistent with any applicable rules promulgated by the Board of Governors, UNC Greensboro, and the State of North Carolina, including the Office of Office of State Budget and Management (“OSBM”) and the Office of State Human Resources (“OSHR”) as currently adopted, and as may be revised from time to time. This policy does not apply to temporary employees or those who are not benefits eligible. Unless affirmatively indicated herein, this policy does not apply to the Chancellor.

Athletic directors and head coaches who are subject to individual contracts approved by the Board of Trustees and, where applicable, the Board of Governors, remain subject to UNC Policy 1100.3 and its guidelines. Non-salary and/or deferred compensation that is not enumerated in an athletics director or head coach’s contract with UNC Greensboro is subject to this policy.

3. Definitions

3.1 Positions Exempt from State Human Resources Act

3.1.1 Senior Academic Administrative Officer (SAAO) – The chancellor, the vice chancellors, provosts and deans, and the directors of major administrative, education, research and public services activities designated by the Board of Governors.

3.1.2 Exempt Professional Staff (EPS) – Associate and assistant vice chancellors; associate and assistant deans; and other administrative positions, other than those identified above, that are exempt from the Fair Labor Standards Act (exempt from overtime) and designated as exempt from the State Human Resources Act.

3.2 Non-Salary Compensation: Non-salary compensation is anything of monetary value provided to an employee that is not their base salary, which includes, but is not limited to, (i) provision of a vehicle or vehicle allowance, (ii) provision of housing (when occupancy of the housing is **not** a job requirement) or a housing allowance, (iii) external club memberships, (iv) special campus benefits provided for job-related reasons, and (v) sign-on, retention, or performance-based bonuses.

Non-salary compensation does not include (i) reimbursement of professional or work-related travel expenses, (ii) the provision of equipment to perform the work of the position (even if used at home), including computers, monitors, mobile phones, tablets, and similar work-related items, (iii) salary supplements for additional job duties and/or interim or acting promotions, (iv) stipends associated with named or endowed professorships, (v) payments to correct payroll processing errors, (vi) one-time payment of awards pursuant to approved and recognized UNC Greensboro Award Programs, (vii) routine fringe benefits offered to all employees, and (viii) any other expenses for the express purpose of conducting UNC Greensboro business and are not defined as non-salary compensation in this policy.

3.3 Deferred Compensation: For purposes of this policy, deferred (or delayed) compensation (or salary) shall be broadly defined to include, but not be limited to, any employer payment or contribution paid (1) directly to an employee, (2) to the employee's account or plan, or (3) to a person acting in a capacity similar to a trustee for the employee, which is paid later than the regular or next subsequent payment cycle, except for an error that is promptly corrected upon discovery. Delayed compensation also includes any retirement plans or accounts, annuities, life insurance that accumulates any cash value, and traditional 457 deferred compensation plans. This definition includes both tax qualified and non-qualified plans, and any other similar form of payment, whether tax sheltered or not.

4. Policy

4.1 Non-Salary Compensation

4.1.1. Non-salary compensation is awarded consistent with Board of Governors, UNC System, North Carolina State Government Office of State Budget Management (OSBM) and UNC Greensboro policies and procedures as currently adopted and as may be amended from time to time. Individual employees, subject to available funding, may be eligible for the following types of non-salary compensation on a case-by-case basis. There is no automatic entitlement to any non-salary compensation.

- **Bonuses** – The Chancellor has the authority to offer sign-on, retention, or performance-based bonuses paid pursuant to a UNC Greensboro policy that meets the requirements outlined by the Board of Governors in UNC Policy 300.2.14 and Regulation 300.2.14.2[R].

- **Campus Athletic and Cultural Events** – Complimentary admission to UNC Greensboro-related athletic or cultural events for employees whose primary responsibilities include fundraising, for job related purposes, including complimentary admission for an accompanying guest, such as a spouse/partner, if the guest is expected to assist in UNC Greensboro-related hosting activities.
- **External Club Memberships** – External club memberships may only be offered for job-related purposes. Any such club must have a policy prohibiting discrimination against groups protected by federal and North Carolina law. Any external club membership provided to the Chancellor is administered in accordance with this policy.
- **Moving Expenses/Housing/ Relocation Assistance** – Vice Chancellors have the authority to authorize a relocation allowance or relocation stipend that serves as a financial package to help a new hire with the costs of moving to work at the University where the move will be from outside a 50-mile radius of the Greensboro area. Occasionally, the University may provide housing, with appropriate justification, for employees even where the occupancy of such housing is NOT a job requirement.
 - Housing for the Chancellor is governed by a separate Board of Governors Policy 300.1.5.
- **Vehicles and Vehicle Allowances** – The Chancellor is authorized, at his/her discretion, to provide the use of one leased vehicle, courtesy vehicle, or comparable vehicle allowance to the Executive Vice Chancellor and Provost, any of the Vice Chancellors, Athletic Director, and the legislative liaison for the primary purpose of conducting UNC Greensboro business. Any state-provided car, car of comparable value, or vehicle allowance provided to the Chancellor is administered in accordance with this policy.

4.1.2 Justification: The awarding of non-salary compensation may be based on any reason or reasons considered relevant to attracting or retaining faculty and staff of the highest possible quality. Such recommendations or decisions may not be based in whole or part on discriminatory factors of the employee’s race, color, national origin, sex, age, religion, creed, disability, or veteran status.

4.1.3 Request and Approval Process for Non-Salary Compensation and Bonuses: Upon receipt of a written statement of justification provided by the Executive Vice Chancellor and Provost or a Vice Chancellor, the Chancellor will consider awarding requests for non-salary compensation for employees of UNC Greensboro within the scope of this policy.

For SAAO employees, the Chancellor will consult, to the extent required by any then-applicable policy or delegation, with the UNC System President prior to the payment of non-salary compensation. Once such bonuses are endorsed by the Chancellor, they must subsequently be approved by the Board of Trustees before the employee is eligible to receive the requested non-salary compensation.

4.1.4 Source of Funds and Reporting of Compensation: Unless permitted by the OSBM and approved by the Board of Trustees, state funds shall not be used to provide non-salary compensation. Funding may be provided directly by a UNC Greensboro-associated foundation, if permitted by foundation policy. Non-salary compensation for any employee must be reported appropriately to federal and state tax agencies.

4.2 Deferred Compensation

4.2.1 Basic Programs offered by the State and University: The State of North Carolina and the University of North Carolina offer employees options for deferred compensation, including insurance programs. Unless expressly approved by the Board of Governors, UNC Greensboro may not provide any other employer-paid or privately paid options for deferred compensation to its employees.

4.2.1 There is no automatic entitlement to any deferred compensation.

4.2.2 Annual Contributions: In accordance with Regulation 300.2.14.1[R], SAAO employees, including the Chancellor, may be eligible for deferred compensation in the form of annual contributions to a qualified executive retirement plan administered by the UNC System Office on written recommendation of the Chancellor with approval of the UNC System President. There is no automatic entitlement to such annual contributions.

5. Compliance and Enforcement

The Chancellor is responsible for enforcing this policy. Any violation of this policy by a UNC Greensboro employee may be subject to disciplinary action, up to and including separation of employment, in accordance with the disciplinary policies relevant to the employee's classification of employment. If violation of this policy also results in a violation of law, the violation may also be referred for criminal or civil prosecution.

6. Additional Information

6.1 Supporting Documents

- Bonus Policy
- Non-Salary and Bonus Policy Procedures

- SAAO and EPS Bonus Form
- Employee Sign-On and Retention Bonus Employee Agreement to Repay Form

6.2 Related Policies and Resources

6.3 UNC Policy Manual, 300.2.14 [Policy on Non-Salary and Deferred Compensation](#)

- UNC Policy Manual, 300.2.14.1[R] [Regulation for Deferred Compensation for Senior Academic and Administrative Officers Other than Chancellors or the President](#)

6.4 Approval Authority

Board of Trustees

6.5 Contacts for Additional Information and Reporting

- Responsible Executive: Chancellor
- Responsible Administrator: Provost and Executive Vice Chancellor, Vice Chancellor for Finance and Administration, Associate Vice Chancellor for Human Resources