interpretation of the statute. However, the Secretary notes that these forms may contain information that is not required by the statute.

Whether an institution must report as part of institutional salary such payments as those associated with sports camps, television shows, and shoe contracts will depend on the role the institution plays in the provision of those payments. Such payments must be disclosed if they form part of the coach's institutional compensation for coaching.

The Secretary agrees with the commenter who maintained that years of experience is useful information relevant to salaries, but notes that the statute does not require that this information be reported. Institutions may include this information separately on their form in a section for additional information.

Changes: A new section 668.48(b)(2) has been added that clarifies the definition of institutional salary for purposes of this section only.

Comments: Several commenters favored only listing the number of volunteer coaches, and not assigning their salaries as zero for averaging purposes. These commenters argued that to assign these salaries as zero would distort the salary averages for that particular sport. One of these commenters argued that such a practice would seem to understate funding for men's sports, since they traditionally have many volunteer coaches. One commenter supported reporting salaries of such coaches as zero, provided that the number of such coaches per sport is included in the report. Several commenters recommended that a salary of zero should be used for calculating average salaries, since this most accurately reflects the comparative expenditures for men's and women's teams.

Some commenters also expressed concern that, due to the small number of such teams, privacy issues might arise in reporting the salaries of coaches who coach co-educational teams.

Discussion: The Secretary recognizes that averaging in volunteer coaches with zero salaries may result in averages that are not readily comparable across men's and women's teams, depending on the number of volunteers utilized by those teams. Men's teams with large numbers of volunteers may appear to pay lower salaries than is actually the case. Since averaging in zero salaries will distort the average for salaries actually paid, the Secretary is changing the position taken in the NPRM. The Secretary believes that the average of actual salaries is more useful for comparison than an average diluted with zero salaries.

Further, the EADA specifically directed that volunteers be included in the counts of head coaches and assistant coaches institutions must report, but did not direct that volunteers be included in the salary calculation. Thus, the Secretary interprets the statute to require that volunteer coaches be excluded from the calculation of average salaries.

As noted in the discussion of operating expenses, the Secretary interprets the statute to require that the salaries of coaches paid by entities other than the institution be excluded from this calculation as well. In the interest of clarity and ease of comparison, the Secretary expects institutions to report the number of salaried coaches that are included in the calculation of average salary, and has provided a place on the optional form where this information may be reported.

With respect to the privacy concerns expressed above that may arise in the case of small numbers of coaches coaching co-educational teams, the Secretary notes that institutions are not required to report separately average salaries for co-educational teams. Institutions may report the appropriate pro-rated portion of those salaries as part of the averages of institutional salaries of coaches of men's and women's teams.

Changes: None.

Comments: One commenter supported the Secretary's interpretation that the requirement to report coaches' salaries in the aggregate requires institutions to report a single average for all men's sports in the aggregate and a single average for all women's sports in the aggregate. One commenter recommended that these aggregate averages be broken down into categories of full-time and part-time coaches, so that accurate comparisons may be made between the men's and women's programs.

One commenter recommended that when a coach instructs both male and female teams, a proration be calculated based on the time spent with each team. One commenter argued that when closely-related male and female teams share coaches and practice time, a proration of expenses and salaries should be made. One commenter noted that her institution's male and female track and cross country teams work out together and have the same coach; consequently, the institution has a combined budget for these men's and women's teams that cannot be separated by gender. One commenter noted that all of her institution's coaches coach more than one sport, so that full-time

coaches for two different sports would not represent two different people.

One commenter agreed with the Department that a faculty member who also coaches should have his or her salary reasonably attributed to both activities. One commenter maintained that it would be difficult to separate out the costs associated with a faculty member who also coaches. One commenter noted that all of her institution's coaches coach a sport as part of their teaching load, and that this differentiates this institution from many others, thus meriting special consideration.

Discussion: The Secretary does not interpret the statute as requiring institutions to break down these averages into full-time and part-time categories. If an institution wishes to explain differences in average salaries by referencing the number of part-time and full-time coaches it employs, it may provide that explanation in a section for additional information on its form.

The Secretary notes that there are two different instances where a coach instructs both male and female athletes, and these are covered by different requirements. For coaches who coach both a men's team and a women's team, the statute specifies that an institution must divide the salary of the coach by the number of teams coached, then allocate the salary among the teams on the basis of the coach's responsibilities for the different teams. For coaches who coach a co-educational team or teams, the institution may allocate the salary of the coach as above, or report the average salaries as part of a separate category. As noted above, the Secretary also expects institutions to provide an explanation of what they mean by the term "full-time," particularly when an institution employs a coach who acts as a "fulltime" coach for more than one team.

The Secretary agrees with the commenter who maintained that for a faculty member who also coaches, the portion of his or her salary attributed to coaching activities should be included in the calculation of average salary. In cases where coaching is added to other teaching responsibilities for additional compensation, the additional amount should be readily available. If coaching is part of the regular workload of a faculty member and the institution does not differentiate the compensation paid for teaching from compensation paid for coaching, the institution must make a reasonable effort to attribute an appropriate portion of the salary for coaching.

Changes: None.