In the Department of Linguistics, instructional workload credit (IWC) and appointment percentages are derived directly from the academic units assigned to a course, unless otherwise noted. A 4-unit course is considered the standard basis for the IWC and level of efforts calculations:

- 4-units = 1.0 IWC (standard course)
- 2-units = 0.5 IWC
- 1-unit = 0.25 IWC

The percentage of effort for an appointment is determined by the total IWC and applies standard rounding rules to the nearest full percent of effort. The following examples illustrate this practice:

**Employed for the Full Academic Year (9/12 basis, payroll July 1 to June 30)**

X number of 4-unit courses = X/9 * 100% for the year

- 9 courses per academic year = 100% time (maximum) for the academic year
- 6 courses per academic year = 67% time for the academic year
- 3 courses per academic year = 33% time for the academic year

**Employed for Two Quarters (9/9 basis, payroll follows fiscal quarters)**

X courses total for 2 quarters = X/6 * 100% for six months

- 6 courses over two quarters = 100% (maximum) per quarter
- 4 courses over two quarters = 67% per quarter
- 2 courses over two quarters = 33% per quarter

**Employed for One Quarter (9/9 basis, payroll follows fiscal quarters)**

X courses total for 1 quarter = X/3 * 100% for three months

- 3 courses over one quarter = 100% (maximum) per quarter
- 2 courses over one quarter = 67% per quarter
- 1 course over one quarter = 33% per quarter