



# University of Pittsburgh

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**TO:** Chancellor, Provost, Sr. Vice Chancellor, Executive Vice Chancellor,  
Vice Chancellors, Deans, Directors, Department Chairpersons, and  
Sponsored Project Directors

**FROM:** Arthur G. Ramicone, Chief Financial Officer *AGR*

**DATE:** July 16, 2014

**SUBJECT:** FY 2015 Fringe Benefit Rates  
FY 2015 Sponsored Projects Facilities and Administrative (Indirect)  
Cost Rates

The Department of Health and Human Services (DHHS) has recently approved the University of Pittsburgh's fringe benefit and graduate student tuition remission rates for FY 2015. Also included are the previously approved sponsored projects Facilities and Administrative (F&A) cost rates for FY 2015. The following enclosures detail the rates and the application thereof:

- EXHIBIT**
- I** F&A Cost Rates and Definitions
  - II** Application of F&A Cost Rates
  - III** FY 2015 Fringe Benefit Rates and Application

If you have any questions or need further clarification, please contact the Office of the Chief Financial Officer, Assistant Controller, Research/Cost Accounting, 3100 Cathedral of Learning, at (412) 624-6039.

Enclosures

UNIVERSITY OF PITTSBURGH  
F&A COST RATES AND DEFINITIONS  
FOR FISCAL YEARS 2015 AND BEYOND

F&A Rate Types

Section B.1 of OMB Circular A-21 defines three major functions or activities under which sponsored projects are carried out by educational institutions which are sponsored research, sponsored instruction, and other sponsored activities. These definitions are to be applied during proposal preparation to determine, based on sponsored project activity or scope of work, the applicable F&A rate for inclusion in the budget of an individual sponsored project proposal. Please refer to Exhibit II for rate application guidance.

	<u>FY 2015 (1)</u>
<u>F&amp;A Rates Per the Federal F&amp;A Cost Rate Agreement: (2)</u>	
Sponsored research (on-campus)	54.0%
Sponsored research (off-campus adjacent) (3)	27.8%
Sponsored research (off-campus remote) (3)	26.0%
Sponsored instruction	42.0%
Other sponsored activities	30.0%
<u>Other F&amp;A Rates:</u>	
Sponsored industrial/commercial research	59.0%
Clinical trials	25.0%

Notes:

- (1) For awards that extend beyond FY 2015, the FY 2015 rates will be utilized until amended.
- (2) Source: University of Pittsburgh Rate Agreement dated June 18, 2014.
- (3) **Off-Campus Adjacent** – This rate is applied when the location of the sponsored research enables physical access to University library facilities.

**Off-Campus Remote** – This rate is applied when the location of the sponsored research hinders physical access to University library facilities

The University does not have separate on- and off-campus rates for rate types other than sponsored research. Refer to Section C of Exhibit II for further clarification of on- and off-campus sponsored research rates.

## **Definition of F&A Rate Types**

### **Sponsored Research**

Sponsored research is defined as research and development activities that are sponsored by Federal, non-Federal and not-for-profit agencies and organizations. Research and development activities of an institution are designed via protocol to produce research outcomes and are separately budgeted and accounted for. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes. For purposes of F&A rate development, sponsored research excludes research training and career development awards discussed below under sponsored instruction. Sponsored research projects are assigned function codes 202 (on-campus) and 203 (off-campus) in PRISM.

### **Sponsored Instruction**

Sponsored instruction is defined as teaching and training activities of the University established by grant, contract or cooperative agreement that are sponsored by Federal, non-Federal and not-for-profit agencies and organizations. It includes agreements which support curriculum development as well as the teaching/training of any student at any location. Examples include:

- research training and career development awards that provide for the training of individuals in research techniques, where such activities utilize the same facilities as research and development activities, such as NIH A, D, K, and T awards, NSF Research Experience for Undergraduates (REU) and Research Experience for Teachers (RET) awards, and Young or Junior Investigator awards
- training of teachers, administrators or students in elementary or secondary schools

Sponsored instruction projects are assigned function code 101 in PRISM.

### **Other Sponsored Activities**

Other sponsored activities are defined as activities that are sponsored by Federal, non-Federal, and not-for-profit agencies and organizations which involve the performance of work other than sponsored research and sponsored instruction. Such projects can include sponsored public service projects that benefit the public at large or special public sectors within the general public community. Specific examples include:

- community health service projects that evaluate the health related impact of infectious diseases, workplace and environmental issues, infant mortality, stroke and heart disease, radiation safety, etc.
- non-health community service programs that evaluate social or economic impacts
- clinical trials
- Intergovernmental Personnel Act (IPA) agreements

Other sponsored activities projects are assigned function code 304 in PRISM.

UNIVERSITY OF PITTSBURGH  
APPLICATION OF F&A COST RATES

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- A – F&A Overview
- B – General F&A Rate Application
- C – Specific F&A Rate Application
- D – Base of Application

A. F&A Overview

F&A costs (also known as indirect costs or overhead costs) are those costs associated with the conduct of sponsored projects that are incurred for common or joint objectives and therefore are not readily identifiable with a specific project. These costs are legitimate costs incurred by the University in support of the performance of sponsored projects. Examples of costs normally considered to be F&A costs include, but are not limited to, administrative/clerical; facilities management and utilities; general-purpose equipment; office supplies; postage; memberships and dues; subscriptions/books/periodicals and; local telephone charges.

Office of Management and Budget Circular A-21: *Cost Principles for Educational Institutions* provides that the Federal government must bear its “fair share of total costs” related to Federal sponsored projects. As a result, A-21 permits universities to recover F&A costs attributable to Federal grants and contracts through the application of F&A rates computed on the basis of actual costs incurred. A-21 also defines the cost categories that are eligible for reimbursement. F&A rates are periodically negotiated with our cognizant Federal audit agency, the Department of Health and Human Services (DHHS), through the University’s “Facilities and Administrative Cost Rate Proposal”.

The F&A rates are calculated by grouping costs into common pools and distributing the costs to the benefitting institutional activities through a cost allocation process. The resulting negotiated F&A rates are applied to individual sponsored projects to determine the amount of F&A costs allocable to each award.

B. General F&A Rate Application

1. The F&A rates shown in Exhibit I are effective immediately and are to be applied to all new and competing-renewal sponsored project proposals submitted to the Office of Research. Multiple year projects should reflect the appropriate rate for that fiscal year. For awards that extend beyond FY 2015, the FY 2015 rates should be utilized until amended.
2. Non-competing continuations originally approved with negotiated F&A rates from the University’s previous Federal F&A rate agreement must continue to be applied in the award application budgets until the award is up for competitive renewal; or until instructed otherwise.

Many NIH applications request support for multiple years. An application is considered to be competing any time it is initially submitted for peer review. This includes first-time (Type 1, new), revised (Type 1, amended), and competing continuation (Type 2, competing renewal) applications. An application is considered to be non-competing when it is submitted as part of the progress report (Type 5) during the subsequent approved years, which are not subject to peer review.

3. The University requires the inclusion of applicable F&A rates in all proposal budgets, unless specifically prohibited, and it requires that F&A costs will be recovered to the maximum extent possible within the boundaries of statute or policy, as F&A costs are legitimate costs incurred by the University in support of the performance of sponsored projects.

For sponsored projects supported by the Federal government, A-21 prescribes the allowability of certain costs and the assignment of those allowable costs as direct or indirect. With certain limitations, A-21 is intended to ensure that the Federal government bears its fair share of total costs (direct and indirect) on projects sponsored by Federal agencies. Therefore, requesting less than the Federal negotiated F&A rates is not recommended. However, it is important to note that some Federal programs or agencies may have statutory or regulatory limits on F&A recovery that must be applied in place of the University's Federal negotiated F&A rates. For example, DHHS limits the F&A rate for research training programs, which are instruction in nature, to 8% of Total Direct Costs (TDC) less tuition and fees (including applicable health insurance), capital equipment, and subcontracts in excess of \$25,000.

The F&A rates for Federal pass-through awards should be applied as though the University were contracting directly with the Federal agency.

Non-Federal sponsors are not bound by the terms of A-21 and are not necessarily guided by the principle of full direct and indirect cost recovery for the University. As such, non-Federal sponsors sometimes do not fully reimburse the University for the applicable F&A costs associated with sponsored projects, as they can prescribe F&A rates in the terms and conditions of their awards that are lower than those set forth in the University's Federal negotiated rate agreement. In some instances these lower F&A rates are linked to a funding agency's operating philosophy of partnering with the University in developing new programs. In the majority of cases, however, it is simply an administrative decision on the part of the sponsor not to honor the University's Federal negotiated F&A rate agreement and to require their own contractual F&A rates. For example, the Bill and Melinda Gates Foundation, per its "Indirect Cost Policy for Project Grants and Contracts", limits the University's recovery of F&A costs to 10% of TDC.

4. For awards that extend beyond FY 2015, the FY 2015 rates will be utilized until amended.

OMB Circular A-21 G. 7. states that:

Federal agencies shall use the negotiated rates for F&A costs in effect at the time of the initial award throughout the life of the sponsored agreement. "Life" for the purpose of this subsection means each competitive segment of a project. A competitive segment is a period of years approved by the Federal funding agency at the time of the award. If

negotiated F&A rate agreements do not extend through the life of the sponsored agreement at the time of the initial award, then the negotiated rate for the last year of the sponsored agreement shall be extended through the end of the life of the sponsored agreement. Award levels for sponsored agreements may not be adjusted in future years as a result of changes in negotiated rates.

Predetermined Federal F&A rates have been established through FY 2015 and cannot change over the life of the award. However, the University can and does negotiate rate agreements that contain different F&A rates over the life of the rate agreement and this practice is compliant with OMB Circular A-21 G. 7. In other words, once the rates are negotiated and incorporated into a sponsored agreement, the rates cannot change, but they can vary between fiscal years.

### C. Specific F&A Rate Application

#### 1. Sponsored Research – On-Campus vs. Off-Campus

The classification of sponsored research projects as on-campus or off-campus is solely for the purpose of applying the correct F&A rate. The on-campus research F&A rate includes reimbursement for ‘facilities’ costs, such as the depreciation or lease of buildings and equipment, interest on debt associated with capital assets, and operations and maintenance of the University’s physical plant, whereas the off-campus research F&A rate does not include these costs. Accordingly, the direct charging of facility lease costs to a sponsored research project precludes the use of the on-campus research F&A rate. It is important to note that the University’s preferred method of recovery of facility lease costs is to negotiate full, on-campus F&A rates and to charge any facility lease costs to appropriate, non-sponsored departmental accounts.

- **On-Campus** – A sponsored project is considered to be performed on-campus if the activity is conducted in a:
  - University-owned facility, including regional campuses; or
  - University-leased facility and the cost of the lease is not charged directly to the sponsored project
- **Off-Campus** – A project is considered to be performed off-campus if the activity is conducted in a:
  - University-leased facility and the cost of the lease is charged directly to the sponsored project; or
  - facility that the University does not own and for which the University does not incur a lease cost; or
  - U.S. Department of Veterans Affairs (VA) medical facility, regardless of whether the University can charge the VA lease expense direct to the grant

**Apportioning Projects** – When the activities of a sponsored research project occur in both on-campus and off-campus locations, the activities and related costs must be apportioned between on-campus and off-campus location components. Departments with qualifying projects should seek guidance as to the application of F&A rates to apportioned activities and related costs in the pre-award proposal phase of the award. Application of F&A rates to

such projects will be determined on a case-by-case basis based on the facts and circumstances surrounding each award.

**2. Sponsored Industrial/Commercial Research**

This F&A rate is not included in the University's Federal F&A rate agreement negotiated with the DHHS, and is only applicable to industrial and commercial projects received from for-profit entities that are not providing Federal pass-through funds to the University. The University proposes an F&A rate in conjunction with grant or contract negotiations. This F&A rate is applied on the basis of Modified Total Direct Cost (MTDC).

**3. Clinical Trials**

F&A rates for clinical trials are not separately negotiated as these awards are typically negotiated on a fixed price basis. The University has determined that an internal F&A rate of 25% will be applied to clinical trial awards for budgetary purposes to compensate for the use of University resources. The 25% internal F&A rate should be applied on the basis of TDC.

**D. Base of Application**

F&A rates for sponsored projects are to be applied on the basis of MTDC, unless otherwise stated under the specific terms of the agreement. The standard MTDC is defined as total direct costs, less certain exclusions prescribed by A-21.

Examples where the base of application deviates from the standard MTDC base include:

- Instances where a sponsor has a written policy/guideline that restricts F&A cost recovery to less than the University's Federal negotiated F&A rates and does not specify how it is to be applied. In these situations, the F&A rate should be applied on the basis of TDC.
- Research Training and Career Development Awards. Trainee stipends are included in the MTDC base per section 11.3.8.8 (F&A Costs) of the NIH Grants Policy Statement, "Grantees will receive F&A costs at 8% of modified total direct costs (exclusive of tuition and fees, health insurance (when still awarded in the tuition and fees category), consortiums in excess of \$25,000, and expenditures for equipment) rather than on the basis of a negotiated rate agreement."

The Standard MTDC is defined as all sponsored project expenditures exclusive of the following:

<b><u>SUBCODE</u></b>	<b><u>SUBCODE DESCRIPTION</u></b>
5710	Chief Medical Residents
5715	Graduate Medical Trainees
5720	Non-Degree Post-Doctoral Student Fellowship
5722	Other Fellows
5725	Clinical Fellows
5761	Post-Doctoral Degree Candidates
5763	Work Study – On Campus
5765	Work Study – Off Campus
5767	Work Study – Special FICA
5783	Work Study Recovery – On Campus
5785	Work Study Recovery – Off Campus
5820	Stipend – Training Grant
5825	Stipend – Post-Doctoral Scholars
5830	Stipend – Pre-Doctoral Fellowship
5840	Stipend – Dependency Allowance
5911, 5913	Graduate Student Fringe Benefits
5916	Other Student Fringe Benefits (see 5710 & 5720)
5951	Non-Overhead Bearing Fringe Benefits Adj.
6081-6082	Interdepartmental Computer Supplies
6088	Interdepartmental Non-OH Bearing Supplies
6092-6097	Interdepartmental Supplies – Book Centers Only
6100-6199 (3)	Equipment & Other Fixed Assets Over \$5,000
6453-6455 (1)(3)	Subcontracts – Above \$25,000 (indirect costs have been charged on the first \$25,000 in subcodes 6450-6452)
6460	Purchased Service Agreements
6491	Interdepartmental Non-OH Bearing Services
6890-6895	Interdepartmental Printing & Publications
7290-7293	Interdepartmental Delivery & Moving
7300-7399	Space Rental
7505	Participant Living Allowances
7515	Patient Care Costs
7520 (2)	Trainee Health Insurance
7540	Institutional Allowance
7550	Program Income - Award Related
7600-7699 (3)	Financial Aid
8200-8299	Transfers
8350	Indirect Costs
8351	Indirect Cost Adjustments
8500-8599	Computing Charges



**Notes to Standard MTDC Subcode Exclusions:**

- (1) **Subcodes 6453-6455** – For subcontracts, OMB Circular A-21 G. 2 dictates that F&A costs can only be recovered on the first \$25,000 of subaward payments regardless of the period covered by the subaward. For purposes of complying with the requirements of OMB Circular A-21 with respect to the recovery of F&A costs on subawards, the subaward period or life is defined by A-21 and the NIH Grants Policy Statement as a competitive segment, which is the initial project period recommended for support (up to 5 years); or each extension of a project period resulting from a competing continuation award. Accordingly, F&A costs can be recovered on the first \$25,000 of a subaward for each competitive segment, either initial or continuation.
- (2) **Subcode 7520** – For trainee health insurance, the exclusion of subcode 7520 from MTDC depends upon grant-specific requirements. For example, trainee health insurance is not excluded from MTDC on National Research Service Award (NRSA) institutional research training grants (T32, T34, T35, and the NRSA component of T90) and all other grant mechanisms that utilize NRSA authority per NIH Notice Number NOT-OD-06-093.
- (3) **Subcodes 61XX, 6453-6455, & 76XX** – NIH research training and career development awards MTDC base exclusions are limited to 1) capital equipment (61XX – Equipment & Other Fixed Assets Over \$5,000), 2) consortium costs in excess of \$25,000 (6453-6455 – Subcontracts Above \$25,000), and 3) tuition and fees (76XX – Financial Aid).

Effective FY 2013, DLAR began charging all animal care per diem charges to subcode 6487.

**UNIVERSITY OF PITTSBURGH  
FRINGE BENEFIT RATES AND APPLICATION**

FY 2015 Fringe Benefit Rates have been approved as follows (1):

**FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY 05):**

Graduate Student Tuition Remission (2)	50.0%
Medical Faculty	23.2%
Faculty – Other	33.7%
Senior Administrative	21.4%
Staff	36.4%
Temporary/Student/Other	7.6%

**NON-FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY05) AND ALL OTHER ENTITIES:**

Graduate Student Tuition Remission (2)	50.0%
Medical Faculty	26.3%
Medical Faculty Incentive Payments (3)	10.2%
Faculty – Other	35.8%
Senior Administrative	24.6%
Staff	38.6%
Temporary/Student/Other	7.6%

**Notes:**

- (1) Fringe benefit rates represent a rate type known as fixed-with-carryforward as defined by OMB Circular A-21 G. 5. Fixed rates generally only remain fixed for a period of one year, and therefore, by definition, are subject to change through annual negotiation by the University. Therefore, although an award was negotiated utilizing the prevailing fringe benefit rates in effect at the time of negotiation, when new fringe benefit rates are negotiated annually, the University is compliant with OMB Circular A-21 by incorporating these rates into the costing of the sponsored project awards on an annual basis because the fringe benefit rates are fixed-with-carryforward, not predetermined rates.
- (2) A Graduate Student Tuition Remission rate of 173.9% has been approved by DHHS. The University has agreed to use 50.0%. This action is reviewed annually by University administration and is subject to change in future years. The difference between the 50.0% and 173.9% rates may be used for cost sharing purposes, if approved, when required under the terms of the agreement.
- (3) A Medical Faculty Incentive Payments rate has been developed prospectively for internal budgetary purposes only. This non-Federal rate consists of all fringe benefit expense components except retirement and health insurance, and is applied only to medical faculty incentive payments charged to subcodes 5045 and 5046, which are restricted to entities 02 and 04. These incentive payments should not be charged to sponsored projects.

The attached “Salary Subcode Table” may be used to determine the fringe benefit rates for each employee category.

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2015

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2015 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
<b><u>MEDICAL FACULTY SALARIES - FULL TIME REGULAR (3)</u></b>							
5000-5005	Med. Faculty Regular Earnings	Medical Faculty	23.2%	26.3%	5901	FACULTY, UPP FACULTY	
5010	Med. Faculty Summer Term	Medical Faculty	23.2%	26.3%	5901		
5011-5015	Med. Faculty Summer Sessions	Medical Faculty	23.2%	26.3%	5901		
5030	Med. Faculty Consulting	Medical Faculty	23.2%	26.3%	5901		
5035	Med. Faculty Overload	Medical Faculty	23.2%	26.3%	5901		
5040	Med. Faculty Other Compensation	Medical Faculty	23.2%	26.3%	5901		
5045	Med. Faculty Research Incentive Payments (5)	Med Fac Incentives	n/a	10.2%	5902		
5046	Med. Faculty Academic Incentive Payments (5)	Med Fac Incentives	n/a	10.2%	5902		
<b><u>MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)</u></b>							
5050-5055	Med. Faculty Regular Earnings	Medical Faculty	23.2%	26.3%	5901		
5060	Med. Faculty Summer Term	Medical Faculty	23.2%	26.3%	5901		
5061-5065	Med. Faculty Summer Sessions	Medical Faculty	23.2%	26.3%	5901		
5080	Med. Faculty Consulting	Medical Faculty	23.2%	26.3%	5901		
5085	Med. Faculty Overload	Medical Faculty	23.2%	26.3%	5901		
5090	Med. Faculty Other Compensation	Medical Faculty	23.2%	26.3%	5901		
<b><u>NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)</u></b>							
5100-5105	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	33.7%	35.8%	5903		
5110	Non-Med. Faculty Summer Term	Non-Medical Faculty	33.7%	35.8%	5903		
5111-5115	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	33.7%	35.8%	5903		
5130	Non-Med. Faculty Consulting	Non-Medical Faculty	33.7%	35.8%	5903		
5135	Non-Med. Faculty Overload	Non-Medical Faculty	33.7%	35.8%	5903		
5140	Non-Med. Faculty Other Compensation	Non-Medical Faculty	33.7%	35.8%	5903		
<b><u>NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)</u></b>							
5150-5155	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	33.7%	35.8%	5903		
5160	Non-Med. Faculty Summer Term	Non-Medical Faculty	33.7%	35.8%	5903		
5161-5165	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	33.7%	35.8%	5903		
5180	Non-Med. Faculty Consulting	Non-Medical Faculty	33.7%	35.8%	5903		
5185	Non-Med. Faculty Overload	Non-Medical Faculty	33.7%	35.8%	5903		
5190	Non-Med. Faculty Other Compensation	Non-Medical Faculty	33.7%	35.8%	5903		
<b><u>RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR</u></b>							
5200-5205	Res. Assoc. Regular Earnings	Staff	36.4%	38.6%	5905	RESEARCH ASSOC. RESEARCHER, RESEARCHER SENIOR RESEARCH ASSOC. RESEARCHER, VISITING RESEARCH ASSOC. RESEARCHER, ADJUNCT RESEARCH ASSOC. RESEARCHER, CLINICAL RESEARCH ASSOC. RESEARCHER, SENIOR POST DOCTORAL, POST DOCTORAL, ASSOCIATE RESEARCH ASSOC. RESEARCHER, ASSOCIATE RESEARCH ASSOC. RESEARCH, VISITING RESEARCH ASSOC. RESEARCH, ADJUNCT RESEARCH ASSOC. RESEARCH, CLINICAL RESEARCH ASSOC. RESEARCH, SENIOR	
5220	Res. Assoc. Consulting	Staff	36.4%	38.6%	5905		
5225	Res. Assoc. Overload	Staff	36.4%	38.6%	5905		
5230	Res. Assoc. Other Compensation	Staff	36.4%	38.6%	5905		
<b><u>RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR</u></b>							
5250-5255	Res. Assoc. Regular Earnings	Staff	36.4%	38.6%	5905		
5270	Res. Assoc. Consulting	Staff	36.4%	38.6%	5905		
5275	Res. Assoc. Overload	Staff	36.4%	38.6%	5905		
5280	Res. Assoc. Other Compensation	Staff	36.4%	38.6%	5905		

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2015

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2015 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
<b><u>TEMPORARY FACULTY &amp; RESEARCH ASSOCIATES - FULL TIME TEMPORARY</u></b>							
5300-5305	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.6%	7.6%	5917	FACULTY, UPP FACULTY \$ - RESEARCH ASSOC.RESEARCHER.RESEARCHER \$ - RESEARCH ASSOC.RESEARCHER.VISITING \$ - RESEARCH ASSOC.RESEARCHER.ADJUNCT \$ - RESEARCH ASSOC.RESEARCHER.CLINICAL \$ - RESEARCH ASSOC.RESEARCHER.SENIOR POST DOCTORAL.POST DOCTORAL.ASSOCIATE RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR	
5310-5315	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.6%	7.6%	5917		
<b><u>TEMPORARY FACULTY &amp; RESEARCH ASSOCIATES - PART TIME TEMPORARY</u></b>							
5320-5325	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.6%	7.6%	5917	FACULTY, UPP FACULTY \$ - RESEARCH ASSOC.RESEARCHER.RESEARCHER \$ - RESEARCH ASSOC.RESEARCHER.VISITING \$ - RESEARCH ASSOC.RESEARCHER.ADJUNCT \$ - RESEARCH ASSOC.RESEARCHER.CLINICAL \$ - RESEARCH ASSOC.RESEARCHER.SENIOR POST DOCTORAL.POST DOCTORAL.ASSOCIATE RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR	
5330-5335	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.6%	7.6%	5917		
<b><u>STAFF SALARIES - FULL TIME REGULAR</u></b>							
5400-5405	Staff Regular Earnings	Staff	36.4%	38.6%	5907	STAFF	
5410	Staff Consulting	Staff	36.4%	38.6%	5907		
5420-5430	Staff Overtime	Staff	36.4%	38.6%	5907		
5440	Staff Compensatory Time Paid	Staff	36.4%	38.6%	5907		
5441	Staff Other Compensation	Staff	36.4%	38.6%	5907		
5442	Staff Special Compensation Programs	n/a	0.0%	0.0%	n/a		
5445	Vacation Pay	Staff	36.4%	38.6%	5907		
5446	Sick Time Paid	Staff	36.4%	38.6%	5907		
<b><u>STAFF SALARIES - PART TIME REGULAR</u></b>							
5450-5455	Staff Regular Earnings	Staff	36.4%	38.6%	5907		STAFF
5460	Staff Consulting	Staff	36.4%	38.6%	5907		
5461-5465	Staff Overtime	Staff	36.4%	38.6%	5907		
5470	Staff Compensatory Time Paid	Staff	36.4%	38.6%	5907		
5475	Staff Other Compensation	Staff	36.4%	38.6%	5907		
5476	Staff Special Compensation Programs	n/a	0.0%	0.0%	n/a		
<b><u>SENIOR ADMINISTRATIVE STAFF SALARIES - FULL TIME/PART TIME REGULAR</u></b>							
5480	Senior Admin. Staff Regular Earnings	Senior Administrative	21.4%	24.6%	5909	EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5485	Senior Admin. Staff Consulting	Senior Administrative	21.4%	24.6%	5909		
5487	Senior Admin. Staff Other Compensation	Senior Administrative	21.4%	24.6%	5909		
<b><u>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</u></b>							
5500	Temp. Staff - All Temp - Earnings	Temporary	7.6%	7.6%	5917	STAFF EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5505	Temp. Staff - Other - Earnings	Temporary	7.6%	7.6%	5917		
5510	Temp. Staff - Overtime	Temporary	7.6%	7.6%	5917		
<b><u>TEMPORARY STAFF SALARIES - PART TIME TEMPORARY</u></b>							
5530	Temp. Staff - All Temp - Earnings	Temporary	7.6%	7.6%	5917	STAFF EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5535	Temp. Staff - Other - Earnings	Temporary	7.6%	7.6%	5917		
5537	Temp. Staff - Seasonal Earnings	Temporary	7.6%	7.6%	5917		
5540	Temp. Staff - Overtime	Temporary	7.6%	7.6%	5917		

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2015

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2015 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL (1)	NON FEDERAL (2)		
<b>GRADUATE STUDENTS SALARIES - (GSA,TA,TF)</b>						
5600-5605	GSA,TA,TF Regular Earnings	Graduate Students	50.0%	50.0%	5911	{ ACADEMIC.GRADUATE STUDENT.TEACHING ASSIST. ACADEMIC.GRADUATE STUDENT.TEACHING FELLOW ACADEMIC.GRADUATE STUDENT.ASSISTANT ACADEMIC.GRADUATE STUDENT.ACADEMIC ADVISOR
5610	GSA,TA,TF Summer Term	Graduate Students	50.0%	50.0%	5911	
5611-5615	GSA,TA,TF Summer Sessions	Graduate Students	50.0%	50.0%	5911	
5630	GSA,TA,TF Consulting	Graduate Students	50.0%	50.0%	5911	
5635	GSA,TA,TF Other Compensation	Graduate Students	50.0%	50.0%	5911	
<b>GRADUATE STUDENTS SALARIES - (GSR)</b>						
5650-5655	GSR Regular Earnings	Graduate Students	50.0%	50.0%	5911	{ ACADEMIC.GRADUATE STUDENT.RESEARCHER
5660-5665	GSR-PHD Regular Earnings	Graduate Students	50.0%	50.0%	5913	
5671	GSR Other Compensation	Graduate Students	50.0%	50.0%	5911	
<b>FICA - PAYING STUDENTS/OTHERS</b>						
5700-5702	FICA Student Employees	Temporary	7.6%	7.6%	5915	STUDENT.STUDENT
5710	Chief Medical Residents	Temporary	7.6%	7.6%	5916	{ - GRADUATE MEDICAL TRAINEE
5715 *	Graduate Medical Trainees	Temporary	7.6%	7.6%	5916	{ - GRADUATE MEDICAL TRAINEE
5720	Non Degree Post Doc. Student Fellows	Temporary	7.6%	7.6%	5916	{ \$ACADEMIC.POST DOCTORAL.FELLOW (NON DEGREE) { ACADEMIC.HEALTH SCIENCES FELLOW.MD
5722 *	Other Fellows	Temporary	7.6%	7.6%	5916	ACADEMIC.HEALTH SCIENCES FELLOW.RESEARCHER
5725 *	Clinical Fellows	Temporary	7.6%	7.6%	5916	ACADEMIC.HEALTH SCIENCES FELLOW.CLINICAL
5730	Special Compensation	Temporary	7.6%	7.6%	5915	
<b>OTHER STUDENTS</b>						
5750-5755	Non-FICA Student Employees	n/a	0.0%	0.0%	5919	STUDENT.STUDENT
5761	Post-Doc. Degree Candidates	n/a	0.0%	0.0%	5919	{ ACADEMIC.POST DOCTORAL.FELLOW (DEGREE) STUDENT.FWS
5763	Work Study - On Campus	n/a	0.0%	0.0%	5919	
5765	Work Study - Off Campus	n/a	0.0%	0.0%	5919	
5767	Work Study - Special FICA	n/a	0.0%	0.0%	5919	
5783	Work Study Recovery - On Campus	n/a	0.0%	0.0%	5919	
5785	Work Study Recovery - Off Campus	n/a	0.0%	0.0%	5919	
<b>OTHER EMPLOYEE TYPES</b>						
5800	Retirees	Temporary	7.6%	7.6%	5917	FACULTY
5805	Other (Example - ET 19-Paid Volunteer)	Temporary	7.6%	7.6%	5917	
<b>STIPENDS/OTHER NONTAXABLE PAYMENTS</b>						
5820	Stipend - Training Grant	n/a	0.0%	0.0%	n/a	CERTIFICATE.CERTIFICATE.TRAINEE
5825	Stipend - Post Doctoral Scholarship	n/a	0.0%	0.0%	n/a	CERTIFICATE.POST DOCTORAL.SCHOLAR
5830	Stipend - Pre-Doctoral Fellowship	n/a	0.0%	0.0%	n/a	CERTIFICATE.CERTIFICATE.PRE DOCTORAL.FELLOW
5840	Stipend - Dependency Allowance	n/a	0.0%	0.0%	n/a	
5850	Other Nontaxable Payments	n/a	0.0%	0.0%	n/a	
<b>EXTERNAL COST RECOVERY - COMPENSATION ONLY</b>						
5880	Compensation Cost Recovery	n/a	0.0%	0.0%	n/a	

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2015

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2015 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL (1)	NON FEDERAL (2)		
<b>Fringe Benefits</b>						
5900	Fringe Benefits - General (FOR SPONSORED PROJECT BUDGETING ONLY)		23.2%	26.3%		
5901	Fringe Benefits - Medical Faculty		n/a	10.2%		
5902	Fringe Benefits - Med Fac Incentives		33.7%	35.8%		
5903	Fringe Benefits - Non-Med. Faculty		36.4%	38.6%		
5905	Fringe Benefits - Research Associates		36.4%	38.6%		
5907	Fringe Benefits - Staff		21.4%	24.6%		
5909	Fringe Benefits - Senior Administrative		50.0%	50.0%		
5911	Fringe Benefits - GSA, TA, TF, GSR		7.6%	7.6%		
5913	Fringe Benefits - GSR-PhD		7.6%	7.6%		
5915	Fringe Benefits - FICA-Paying Students		7.6%	7.6%		
5916	Fringe Benefits - FICA-Paying Students (Excluded)		7.6%	7.6%		
5917	Fringe Benefits - Temporary/Other		7.6%	7.6%		
5919	Fringe Benefits - Non-FICA-Paying Students		0.0%	0.0%		

- NOTES: (1) For federally funded sponsored projects (entity 05 only)  
(2) For non-federally funded sponsored projects (entity 05) and all other entities  
(3) MEDICAL DEPARTMENTS are 35000-35999, 39000-39999, 90000-90999, and 93000-93999  
(4) NON-MEDICAL DEPARTMENTS are all department numbers other than 35000-35999, 39000-39999, 90000-90999, and 93000-93999  
(5) Medical Faculty Incentive Payments are restricted to entities 02 and 04.

§ These Jobs are being phased out and can no longer be used for New Hires

\* Beginning in FY 2007, the fringe benefits applicable to subcodes 5715 (Graduate Medical Trainees), 5722 (Other Fellows) and 5725 (Clinical Fellows) are charged to subcode 5916 (Fringe Benefits - FICA-Paying Students (Excluded)).