



# University of Pittsburgh

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**TO:** Chancellor, Provost, Senior Vice Chancellors, Vice Chancellors, Deans, Directors, Department Chairpersons, and Sponsored Project Directors

**FROM:** Arthur G. Ramicone *AGR*

**DATE:** September 27, 2016

**SUBJECT:** FY 2017 Fringe Benefit Rates  
FY 2017-2019 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 2017. Also included are the previously approved sponsored projects Facilities and Administrative (F&A) cost rates for FY 2017 through 2019. 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 2017 Fringe Benefit Rates and Application

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

Enclosures

**UNIVERSITY OF PITTSBURGH  
F&A COST RATES AND DEFINITIONS  
FOR FISCAL YEARS 2017 AND BEYOND**

**F&A Rate Types**

Appendix III, Section A.1 of “Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (UG) defines three major functions or activities under which sponsored projects are carried out by educational institutions: sponsored research, sponsored instruction and training, 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. The F&A rates below are effective immediately. Please refer to Exhibit II for rate application guidance.

|   | <u>(1)</u> | <u>FY 17</u> | <u>FY 18</u> | <u>FY 19</u> |
|---|------------|--------------|--------------|--------------|
| <u>F&amp;A Rates Per the Federal F&amp;A Cost Rate Agreement: (2)</u> |            |              |              |              |
| Sponsored research (on-campus)  |            | 54.0%        | 55.5%        | 56.5%        |
| Sponsored research (off-campus adjacent) (3)                          |            | 27.8%        | 27.8%        | 27.8%        |
| Sponsored research (off-campus remote) (3)                            |            | 26.0%        | 26.0%        | 26.0%        |
| Sponsored instruction   |            | 43.0%        | 43.0%        | 43.0%        |
| Other sponsored activities  |            | 30.0%        | 30.0%        | 30.0%        |
| <u>Other F&amp;A Rates:</u>   |            |              |              |              |
| Sponsored industrial/commercial research                              |            | 61.5%        | 61.5%        | 61.5%        |

Notes:

- (1) For awards that extend beyond FY 2019, the FY 2019 rates will be utilized until amended.
- (2) Source: University of Pittsburgh Rate Agreement dated July 8, 2016.
- (3) **Off-Campus Adjacent** – This rate is applied when the location of the sponsored research is within Allegheny County, PA.

**Off-Campus Remote** – This rate is applied when the location of the sponsored research is outside of Allegheny County, PA.

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 codes 101 (Instruction) and 109 (Sponsored Research Training) 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 codes 304 (Community & Health), 306 (Scientific), and 307 (Clinical Trials) in PRISM.

UNIVERSITY OF PITTSBURGH  
APPLICATION OF F&A COST RATES

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**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.

Subpart B, Subsection 200.100, Paragraph (c) of the UG provides that the Federal government must bear its “fair share of costs” related to Federal sponsored projects. As a result, the UG 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. The UG 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. Maximizing F&A Cost Recovery**

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, the UG prescribes the allowability of certain costs and the assignment of those allowable costs as direct or indirect. With certain limitations, the principles of the UG are designed to provide 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 the UG 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.

## 2. **Pro-rating Budgets Between Fiscal Years**

When a budget period coincides with the University's fiscal year (July 1<sup>st</sup> to June 30<sup>th</sup>), the F&A rate for that particular fiscal year applies whether an award is for a single year, or is for multiple years. When it does not coincide and the F&A rate increases or decreases from one fiscal year to the next, the proposed budget should be prorated between fiscal years and the appropriate F&A rates should be applied.

For example, a calendar year budget would be prorated 50% at the F&A rate applicable to the first six months of the budget period, and 50% at the F&A rate applicable to the second six months of the budget period.

|                               | <b>Calendar Year Budget</b> | <b>First Six Months Budget</b> | <b>Second Six Months Budget</b> |
|-------------------------------|-----------------------------|--------------------------------|---------------------------------|
| MTDC                          | \$200,000                   | \$100,000                      | \$100,000                       |
| Excluded Costs                | <u>\$100,000</u>            | <u>\$50,000</u>                | <u>\$50,000</u>                 |
| Total Direct Costs            | \$300,000                   | \$150,000                      | \$150,000                       |
| Indirect Costs:               |                             |                                |                                 |
| FY17 F&A Rate 54.0%           | \$54,000                    | \$54,000                       |                                 |
| FY18 F&A Rate 55.5%           | <u>\$55,500</u>             |                                | <u>\$55,500</u>                 |
| Total Direct & Indirect Costs | \$409,500                   | \$204,000                      | \$205,500                       |

F&A rates can never be averaged or "blended".

### 3. Multi-year Awards

The University applies for and receives many multi-year sponsored projects. Multiple year projects should reflect the appropriate rate for each fiscal year. For awards that extend beyond FY 2019, the FY 2019 rate should be utilized until amended.

#### NIH Awards

The F&A rates shown in Exhibit I are to be applied to all new and competing-renewal sponsored project proposals submitted to the Office of Research.

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 budget periods within the competitive segment, which are not subject to peer review.

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.

Appendix III, Section C.7, Paragraph (a) of the UG states that:

Except as provided in paragraph (c)(1) of subsection 200.414 "Indirect (F&A) costs", Federal agencies must use the negotiated rates for indirect (F&A) costs in effect at the time of the initial award throughout the life of the Federal Award. Award levels for Federal awards may not be adjusted in future years as a result of changes in negotiated rates. "Negotiated rates" per the rate agreement include final, fixed, and predetermined rates and exclude provisional rates. "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 awarding agency at the time of the Federal award. If negotiated rate agreements do not extend through the life of the Federal award at the time of the initial award, then the negotiated rate for the last year of the Federal award must be extended through the end of the life of the Federal award.

Predetermined Federal F&A rates have been established through FY 2019 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 Appendix III, Section C.7, Paragraph (a) of the UG. 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.

- **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

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.

Telecommuting, conference attendance, summer travel, and portions of a project performed by subcontractors and or/consultants are not justifications for the off-campus determination.

**Apportioning Projects** – When the activities of a sponsored research project occur in both on-campus and off-campus locations for a budget period, only those sponsored research projects that meet the following criteria should be apportioned between its on-campus and off-campus components:

- The primary activity of the award meets the definition of sponsored research, and
- The total combined salaries and wages for the budget period are greater than or equal to \$100,000, and
- The total salaries and wages for each component must total at least 25%, and
- The portions can be clearly identified by means of separate budgets.

Here are three examples to illustrate:

| <u>Research Rate</u> | <u>S&amp;W Budget #1</u> |             | <u>S&amp;W Budget #2</u> |             | <u>S&amp;W Budget #3</u> |             |
|----------------------|--------------------------|-------------|--------------------------|-------------|--------------------------|-------------|
| On-Campus            | \$48,000                 | 60%         | \$80,000                 | 80%         | \$70,000                 | 70%         |
| Off-Campus           | <u>\$32,000</u>          | <u>40%</u>  | <u>\$20,000</u>          | <u>20%</u>  | <u>\$30,000</u>          | <u>30%</u>  |
| Total                | <u>\$80,000</u>          | <u>100%</u> | <u>\$100,000</u>         | <u>100%</u> | <u>\$100,000</u>         | <u>100%</u> |
| Apportion?           | No                       |             | No                       |             | Yes                      |             |

## 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, that meet the definition of sponsored research, received from for-profit entities that are not providing Federal pass-through funds to the University. This rate is to be used when the University proposes an F&A rate in conjunction with grant or contract negotiations unless a sponsor proposed rate is mandated. 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 the UG.

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, the F&A rate should be applied on the basis of TDC. If the sponsor does specify how the F&A rate is to be applied, it should be applied on a non-standard MTDC basis (TDC, less the F&A exclusions)
- Research Training Grants (T), Education Grants (R25), and Career Development Awards (K). Trainee stipends are included in the MTDC base per section 7.4 (Reimbursement of Facilities and Administrative Costs) of the NIH Grants Policy Statement. "F&A costs under Kirschstein-NRSA institutional research training grants, educational and K awards will be budgeted and reimbursed at a rate of 8 percent of modified total direct costs, exclusive of tuition and fees, health insurance (when awarded as part of tuition and fees), expenditures for equipment, and consortiums in excess of \$25,000" rather than on the basis of a negotiated rate agreement



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

| <u>SUBCODE</u>   | <u>SUBCODE DESCRIPTION</u>   |
|------------------|--|
| 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 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, Appendix III, Section C, Paragraph 2 of the UG 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 the UG with respect to the recovery of F&A costs on subawards, the subaward period or life is defined by the UG 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** – For NIH research training, education, and career development awards, the 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).

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

FY 2017 Fringe Benefit Rates have been approved as follows (1):

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

|  |       |
|--|-------|
| Medical Faculty                        | 23.8% |
| Other Faculty                          | 30.0% |
| Senior Administrator                   | 16.0% |
| Staff                                  | 36.6% |
| Temporary/Student/Other                | 7.7%  |
| Graduate Student Tuition Remission (3) | 50.0% |

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

|  |       |
|--|-------|
| Medical Faculty                        | 26.5% |
| Medical Faculty Incentive Payments (2) | 10.6% |
| Other Faculty                          | 31.7% |
| Other Faculty Incentive Payments (2)   | 15.0% |
| Senior Administrator                   | 17.2% |
| Staff                                  | 39.2% |
| Temporary/Student/Other                | 7.7%  |
| Graduate Student Tuition Remission (3) | 50.0% |

**Notes:**

- (1) Fringe benefit rates represent a rate type known as fixed-with-carryforward as defined by Appendix III, Section C, Paragraph 5 of the UG. 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 the UG 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) Faculty Incentive Payments rates have 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 faculty incentive payments charged to subcodes 5045, 5046 and 5145 which are restricted to entities 02 and 04. These incentive payments should not be charged to sponsored projects.
- (3) A Graduate Student Tuition Remission rate of 188.2% 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 188.2% rates may be used for cost sharing purposes, if approved, when required under the terms of the agreement.

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 2017

| SALARY SUBCODES  | DESCRIPTION                                     | APPLIED RATE           | FY 2017 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        | 23.8%         | 26.5%           | 5901                   | FACULTY, UPP FACULTY |                      |
| 5010   | Med. Faculty Summer Term                        | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5011-5015  | Med. Faculty Summer Sessions                    | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5030   | Med. Faculty Consulting                         | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5035   | Med. Faculty Overload                           | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5040   | Med. Faculty Other Compensation                 | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5045   | Med. Faculty Research Incentive Payments (5)    | Med Fac Incentives     | n/a           | 10.6%           | 5902                   |                      |                      |
| 5046   | Med. Faculty Academic Incentive Payments (5)    | Med Fac Incentives     | n/a           | 10.6%           | 5902                   |                      |                      |
| <b><u>MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)</u></b>     |   |                        |               |                 |                        |                      |                      |
| 5050-5055  | Med. Faculty Regular Earnings                   | Medical Faculty        | 23.8%         | 26.5%           | 5901                   | FACULTY, UPP FACULTY |                      |
| 5060   | Med. Faculty Summer Term                        | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5061-5065  | Med. Faculty Summer Sessions                    | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5080   | Med. Faculty Consulting                         | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5085   | Med. Faculty Overload                           | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| 5090   | Med. Faculty Other Compensation                 | Medical Faculty        | 23.8%         | 26.5%           | 5901                   |                      |                      |
| <b><u>NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)</u></b> |   |                        |               |                 |                        |                      |                      |
| 5100-5105  | Non-Med. Faculty Regular Earnings               | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      | FACULTY, UPP FACULTY |
| 5110   | Non-Med. Faculty Summer Term                    | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5111-5115  | Non-Med. Faculty Summer Sessions                | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5130   | Non-Med. Faculty Consulting                     | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5135   | Non-Med. Faculty Overload                       | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5140   | Non-Med. Faculty Other Compensation             | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5145   | Non-Med Faculty Research Incentive Payments (5) | Non-Med Fac Incentives | n/a           | 15.0%           | 5904                   |                      |                      |
| <b><u>NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)</u></b> |   |                        |               |                 |                        |                      |                      |
| 5150-5155  | Non-Med. Faculty Regular Earnings               | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   | FACULTY, UPP FACULTY |                      |
| 5160   | Non-Med. Faculty Summer Term                    | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5161-5165  | Non-Med. Faculty Summer Sessions                | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5180   | Non-Med. Faculty Consulting                     | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5185   | Non-Med. Faculty Overload                       | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| 5190   | Non-Med. Faculty Other Compensation             | Non-Medical Faculty    | 30.0%         | 31.7%           | 5903                   |                      |                      |
| <b><u>RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR</u></b>     |   |                        |               |                 |                        |                      |                      |
| 5200-5205  | Res. Assoc. Regular Earnings                    | Staff                  | 36.6%         | 39.2%           | 5905                   | FACULTY, UPP FACULTY |                      |
| 5220   | Res. Assoc. Consulting                          | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |
| 5225   | Res. Assoc. Overload                            | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |
| 5230   | Res. Assoc. Other Compensation                  | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |
| <b><u>RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR</u></b>     |   |                        |               |                 |                        |                      |                      |
| 5250-5255  | Res. Assoc. Regular Earnings                    | Staff                  | 36.6%         | 39.2%           | 5905                   | FACULTY, UPP FACULTY |                      |
| 5270   | Res. Assoc. Consulting                          | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |
| 5275   | Res. Assoc. Overload                            | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |
| 5280   | Res. Assoc. Other Compensation                  | Staff                  | 36.6%         | 39.2%           | 5905                   |                      |                      |

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| SALARY SUBCODES  | DESCRIPTION                                      | APPLIED RATE          | FY 2017 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             | 7.7%          | 7.7%            | 5917                   | FACULTY, UPP FACULTY<br>\$ - RESEARCH ASSOC.RESEARCHER.RESEARCHER<br>\$ - RESEARCH ASSOC.RESEARCHER.VISITING<br>\$ - RESEARCH ASSOC.RESEARCHER.ADJUNCT<br>\$ - RESEARCH ASSOC.RESEARCHER.CLINICAL<br>\$ - RESEARCH ASSOC.RESEARCHER.SENIOR<br>POST DOCTORAL.POST DOCTORAL.ASSOCIATE<br>RESEARCH ASSOC.RESEARCH.ASSOCIATE<br>RESEARCH ASSOC.RESEARCH.VISITING<br>RESEARCH ASSOC.RESEARCH.ADJUNCT<br>RESEARCH ASSOC.RESEARCH.CLINICAL<br>RESEARCH ASSOC.RESEARCH.SENIOR |
| 5310-5315  | Temp. Faculty & Res. Assoc. - Other Compensation | Temporary             | 7.7%          | 7.7%            | 5917                   |   |
| <b><u>TEMPORARY FACULTY &amp; RESEARCH ASSOCIATES - PART TIME TEMPORARY</u></b>  |  |                       |               |                 |                        |   |
| 5320-5325  | Temp. Faculty & Res. Assoc. - Regular Earnings   | Temporary             | 7.7%          | 7.7%            | 5917                   | FACULTY, UPP FACULTY<br>\$ - RESEARCH ASSOC.RESEARCHER.RESEARCHER<br>\$ - RESEARCH ASSOC.RESEARCHER.VISITING<br>\$ - RESEARCH ASSOC.RESEARCHER.ADJUNCT<br>\$ - RESEARCH ASSOC.RESEARCHER.CLINICAL<br>\$ - RESEARCH ASSOC.RESEARCHER.SENIOR<br>POST DOCTORAL.POST DOCTORAL.ASSOCIATE<br>RESEARCH ASSOC.RESEARCH.ASSOCIATE<br>RESEARCH ASSOC.RESEARCH.VISITING<br>RESEARCH ASSOC.RESEARCH.ADJUNCT<br>RESEARCH ASSOC.RESEARCH.CLINICAL<br>RESEARCH ASSOC.RESEARCH.SENIOR |
| 5330-5335  | Temp. Faculty & Res. Assoc. - Other Compensation | Temporary             | 7.7%          | 7.7%            | 5917                   |   |
| <b><u>STAFF SALARIES - FULL TIME REGULAR</u></b>                                 |  |                       |               |                 |                        |   |
| 5400-5405  | Staff Regular Earnings                           | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5410   | Staff Consulting                                 | Staff                 | 36.6%         | 39.2%           | 5907                   |   |
| 5420-5430  | Staff Overtime                                   | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5440   | Staff Compensatory Time Paid                     | Staff                 | 36.6%         | 39.2%           | 5907                   |   |
| 5441   | Staff Other Compensation                         | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5442   | Staff Special Compensation Programs              | n/a                   | 0.0%          | 0.0%            | n/a                    |   |
| 5445   | Vacation Pay                                     | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5446   | Sick Time Paid                                   | Staff                 | 36.6%         | 39.2%           | 5907                   |   |
| <b><u>STAFF SALARIES - PART TIME REGULAR</u></b>                                 |  |                       |               |                 |                        |   |
| 5450-5455  | Staff Regular Earnings                           | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5460   | Staff Consulting                                 | Staff                 | 36.6%         | 39.2%           | 5907                   |   |
| 5461-5465  | Staff Overtime                                   | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 5470   | Staff Compensatory Time Paid                     | Staff                 | 36.6%         | 39.2%           | 5907                   |   |
| 5475   | Staff Other Compensation                         | Staff                 | 36.6%         | 39.2%           | 5907                   | STAFF   |
| 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 Administration | 16.0%         | 17.2%           | 5909                   | EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR   |
| 5485   | Senior Admin. Staff Consulting                   | Senior Administration | 16.0%         | 17.2%           | 5909                   |   |
| 5487   | Senior Admin. Staff Other Compensation           | Senior Administration | 16.0%         | 17.2%           | 5909                   | EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR   |
| <b><u>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</u></b>                     |  |                       |               |                 |                        |   |
| 5500   | Temp. Staff - All Temp - Earnings                | Temporary             | 7.7%          | 7.7%            | 5917                   | STAFF<br>EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR  |
| 5505   | Temp. Staff - Other - Earnings                   | Temporary             | 7.7%          | 7.7%            | 5917                   |   |
| 5510   | Temp. Staff - Overtime                           | Temporary             | 7.7%          | 7.7%            | 5917                   | STAFF<br>EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR  |
| <b><u>TEMPORARY STAFF SALARIES - PART TIME TEMPORARY</u></b>                     |  |                       |               |                 |                        |   |
| 5530   | Temp. Staff - All Temp - Earnings                | Temporary             | 7.7%          | 7.7%            | 5917                   | STAFF<br>EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR  |
| 5535   | Temp. Staff - Other - Earnings                   | Temporary             | 7.7%          | 7.7%            | 5917                   |   |
| 5537   | Temp. Staff - Seasonal Earnings                  | Temporary             | 7.7%          | 7.7%            | 5917                   | STAFF<br>EXECUTIVE.EXECUTIVE ADMINISTRATOR<br>EXECUTIVE.SENIOR ADMINISTRATOR  |
| 5540   | Temp. Staff - Overtime                           | Temporary             | 7.7%          | 7.7%            | 5917                   |   |

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| SALARY SUBCODES                                   | DESCRIPTION                          | APPLIED RATE      | FY 2017 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                   | {<br>ACADEMIC.GRADUATE STUDENT.TEACHING ASSIST.<br>ACADEMIC.GRADUATE STUDENT.TEACHING FELLOW<br>ACADEMIC.GRADUATE STUDENT.ASSISTANT<br>ACADEMIC.GRADUATE STUDENT.ACADEMIC ADVISOR<br>} |
| 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<br>ACADEMIC.GRADUATE STUDENT.RESEARCHER-PHD<br>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-Paying Student Employees        | Temporary         | 7.7%          | 7.7%            | 5915                   | STUDENT.STUDENT  |
| 5720  | Non Degree Post Doc. Student Fellows | Temporary         | 7.7%          | 7.7%            | 5916                   | {<br>\$ACADEMIC.POST DOCTORAL.FELLOW (NON DEGREE)<br>ACADEMIC.HEALTH SCIENCES FELLOW.MD<br>}   |
| 5722 *  | Other Fellows                        | Temporary         | 7.7%          | 7.7%            | 5916                   | ACADEMIC.HEALTH SCIENCES FELLOW.RESEARCHER<br>ACADEMIC.HEALTH SCIENCES FELLOW.CLINICAL   |
| 5725 *  | Clinical Fellows                     | Temporary         | 7.7%          | 7.7%            | 5916                   |  |
| 5730  | Special Compensation                 | Temporary         | 7.7%          | 7.7%            | 5915                   |  |
| <b>OTHER STUDENTS</b>                             |                                      |                   |               |                 |                        |  |
| 5750-5755   | Non-FICA-Paying Student Employees    | n/a               | 0.0%          | 0.0%            | 5919                   | STUDENT.STUDENT  |
| 5761  | Post-Doc. Degree Candidates          | n/a               | 0.0%          | 0.0%            | 5919                   | {<br>ACADEMIC.POST DOCTORAL.FELLOW (DEGREE)<br>STUDENT.FWS<br>}  |
| 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         | 7.7%          | 7.7%            | 5917                   | FACULTY  |
| 5805  | Other (Paid & Non-Paid Volunteers)   | Temporary         | 7.7%          | 7.7%            | 5917                   |  |
| <b>STIPENDS/OTHER NONTAXABLE PAYMENTS</b>         |                                      |                   |               |                 |                        |  |
| 5820  | Stipend - Training Grant             | n/a               | 0.0%          | 0.0%            | n/a                    | CERTIFICATE.CERTIFICATE.TRAINEE<br>CERTIFICATE.POST DOCTORAL.SCHOLAR<br>CERTIFICATE.CERTIFICATE.PRE DOCTORAL FELLOW  |
| 5825  | Stipend - Post Doctoral Scholarship  | n/a               | 0.0%          | 0.0%            | n/a                    |  |
| 5830  | Stipend - Pre-Doctoral Fellowship    | n/a               | 0.0%          | 0.0%            | n/a                    |  |
| 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                    |  |

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| SALARY SUBCODES        | DESCRIPTION  | APPLIED RATE           | FY 2017 RATES |                 | FRINGE BENEFIT SUBCODE | JOB |
|------------------------|--|------------------------|---------------|-----------------|------------------------|-----|
|                        |  |                        | FEDERAL (1)   | NON FEDERAL (2) |                        |     |
|                        |  |                        |               |                 |                        |     |
| <b>Fringe Benefits</b> |  |                        |               |                 |                        |     |
| 5900                   | Fringe Benefits - General (FOR SPONSORED PROJECT BUDGETING ONLY) |                        |               |                 |                        |     |
| 5901                   | Fringe Benefits - Medical Faculty                                | Medical Faculty        | 23.8%         | 26.5%           |                        |     |
| 5902                   | Fringe Benefits - Medical Faculty RI/Al                          | Med Fac Incentives     | n/a           | 10.6%           |                        |     |
| 5903                   | Fringe Benefits - Non-Med. Faculty                               | Non-Medical Faculty    | 30.0%         | 31.7%           |                        |     |
| 5904                   | Fringe Benefits - Non-Med. Faculty RI                            | Non-Med Fac Incentives | n/a           | 15.0%           |                        |     |
| 5905                   | Fringe Benefits - Research Associates                            | Staff                  | 36.6%         | 39.2%           |                        |     |
| 5907                   | Fringe Benefits - Staff  | Staff                  | 36.6%         | 39.2%           |                        |     |
| 5909                   | Fringe Benefits - Senior Administration                          | Senior Administration  | 16.0%         | 17.2%           |                        |     |
| 5911                   | Fringe Benefits - GSA,TA,TF,GSR                                  | Graduate Students      | 50.0%         | 50.0%           |                        |     |
| 5913                   | Fringe Benefits - GSR-PhD  | Graduate Students      | 50.0%         | 50.0%           |                        |     |
| 5915                   | Fringe Benefits - FICA-Paying & Other Students                   | Temporary              | 7.7%          | 7.7%            |                        |     |
| 5916                   | Fringe Benefits - FICA-Paying & Other Students (Excluded)        | Temporary              | 7.7%          | 7.7%            |                        |     |
| 5917                   | Fringe Benefits - Temporary/Other Employees                      | Temporary              | 7.7%          | 7.7%            |                        |     |
| 5919                   | Fringe Benefits - Non-FICA-Paying & Other Students               | n/a                    | 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 & Non-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 5722 (Other Fellows) and 5725 (Clinical Fellows) are charged to subcode 5916 (Fringe Benefits - FICA-Paying Students (Excluded)).