



# University of Pittsburgh

*Office of Budget & Controller*

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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, Vice Chancellor for Budget and Controller *AGR*

**DATE:** July 30, 2010

**SUBJECT:** FY 2011 Fringe Benefit Rates  
FY 2011 Sponsored Programs 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 2011. Also included are the previously approved sponsored program Facilities and Administrative (F&A) cost rates for FY 2011. The following enclosures detail the rates and the application thereof:

- EXHIBIT**
- I** F&A Cost Rates – University of Pittsburgh
  - II** Definition of Rate Types
  - III** Application of F&A Cost Rates
  - IV** FY 2011 Fringe Benefit Rates and Application

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

Enclosures

**UNIVERSITY OF PITTSBURGH  
SCHEDULE OF F&A COST RECOVERY RATES  
FOR FISCAL YEARS 2011 AND BEYOND**

	<u><b>FY 11 (1)</b></u>
Sponsored research grants and contracts (on-campus)	51.50%
Sponsored research grants and contracts (off-campus adjacent) (2)	25.80%
Sponsored research grants and contracts (off-campus remote) (3)	24.00%
Sponsored instructional programs	38.00%
Other sponsored activities	24.00%
Sponsored industrial/commercial programs	56.50%

**Notes:**

(1) For awards that extend beyond FY 11, the FY 11 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.

This is due to the fact that our negotiated F&A rate type is a predetermined rate and predetermined rates cannot change over the life of the award. However, the University can and does negotiate rate agreements that can 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 year.

- (2) Off-Campus Adjacent - for research activities having access to University library facilities.
- (3) Off-Campus Remote - for research activities not having access to University library facilities.

See Section B of Exhibit III for further clarification of On and Off Campus rates.

The University no longer has separate on and off-campus rates for its sponsored instructional programs.

The University also no longer has separate negotiated rates for its Primate Center facilities.

Source: University of Pittsburgh Rate Agreement dated June 18, 2010.

## UNIVERSITY OF PITTSBURGH DEFINITION OF RATE TYPES

### **Sponsored Research Grants and Contracts**

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 design and development of prototypes and processes. For purposes of F&A cost rate development, sponsored research excludes research training awards discussed below under sponsored instructional programs. Sponsored research projects are coded in PRISM with function code 202 (on-campus) and 203 (off-campus).

### **Sponsored Instructional Programs**

Sponsored instruction and training is defined as specific instructional or training activity for the benefit of students of the University established by grant, contract or cooperative agreement that are sponsored by Federal, non-Federal and not-for-profit agencies and organizations. Sponsored instruction includes Research Training Awards that provide the training of individuals in research techniques where such activities utilize the same physical University resources as other research and development activities. Sponsored instruction projects are coded in PRISM with function code 101.

### **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 instruction and organized research. 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
- IPA agreements
- Head Start, Upward Bound and similar youth service programs
- training of teachers, administrators and other individuals, as well as curriculum development and enhancement that benefit students at other educational institutions.

Other sponsored activities projects are coded in PRISM with function code 304.

**UNIVERSITY OF PITTSBURGH**  
**DEFINITION OF RATE TYPES**

**Sponsored Industrial/Commercial Programs**

Sponsored industrial/commercial activities are defined as any research, instructional or other sponsored activities sponsored by industrial and commercial for-profit entities that are not providing Federal pass-through funds to the University.

UNIVERSITY OF PITTSBURGH  
APPLICATION OF F&A COST RATES

A. General

1. The rates shown in Exhibit I are effective immediately and are to be applied to all new and competing-renewal sponsored award 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 11, the FY 11 rates should be utilized until amended.
2. For existing awards and non-competing continuations originally approved with a 48.5% F&A rate, the originally approved rates can continue to be used in the award application budgets until the award expires; 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.

B. Sponsored Research

The classification of sponsored research projects as **On-Campus** or **Off-Campus** is solely for the purpose of applying the correct F&A rate.

**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
- the activity is conducted in a University-leased facility and the cost of the lease is not charged directly to the sponsored project

The use of on-campus F&A cost rates precludes direct charging of facility lease costs 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
- the activity is conducted in a facility that the University does not own and for which the University does not incur a lease cost; or

- the activity is conducted in a Veteran's Administration (VA) Hospital facility regardless of whether the University can charge the VA lease expense direct to the grant

**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.

**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 cost rates to apportioned activities and related costs in the pre-award proposal phase of the award. Application of F&A cost rates to such projects will be determined on a case-by-case basis based on the facts and circumstances surrounding each award.

C. Sponsored Industrial/Commercial Programs

The sponsored industrial/commercial programs rate is not included in the federal rate agreement negotiated with the DHHS. This rate is applicable to industrial and commercial projects received from for-profit entities that are not providing Federal pass-through funds to the University and who rely on the University to propose an F&A cost rate in grant or contract negotiations. The rate is applied on the basis of Modified Total Direct Cost (MTDC).

**Clinical Trial Awards** - F&A rates are not separately negotiated for clinical trial awards as these awards are negotiated on a fixed price basis. The University has determined that an internal rate of 25% will be applied to human subject clinical trial awards for budgetary purposes to compensate for the use of University facilities these projects employ. The 25% internal F&A rate will be applied on the basis of Total Direct Costs (TDC).

D. Base of Application

F&A cost rates for grants, contracts, or agreements for research and other sponsored programs are to be applied on the basis of Modified Total Direct Costs (MTDC) unless otherwise stated under the specific terms of the agreement. The standard MTDC is defined as all project expenditures exclusive of the following:

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<u>PRISM SUBCODE</u>	<u>SUBCODE DESCRIPTION</u>
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
6087 (1)	Interdepartmental Animal Care Per Diem
6088	Interdepartmental Non-OH Bearing Supplies
6092-6097	Interdepartmental Supplies – Book Centers Only
6100-6199	Equipment & Other Fixed Assets Over \$5,000
6453-6455 (2)	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

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7290-7293	Interdepartmental Delivery & Moving
7300-7399	Space Rental
7505	Participant Living Allowances
7515	Patient Care Costs
7520 (3)	Trainee Health Insurance
7540	Institutional Allowance
7550	Program Income - Award Related
7600-7699	Financial Aid
8200-8299	Transfers
8350	Indirect Costs
8351	Indirect Cost Adjustments
8500-8599	Computing Charges

**Notes:**

- (1) Commencing with new and competing-renewal applications, animal care per diem charges must be included in the MTDC calculations for F&A costs. The Department of Laboratory Animal Research (DLAR) will switch the default per diem subcode to 6487, which is an MTDC included subcode, effective July 1, 2010. If an award still requires the use of MTDC excluded subcode 6087, please notify DLAR.
- (2) 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.
- (3) Depends upon grant specific requirements. For example, trainee health insurance is not excluded from MTDC on 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.



UNIVERSITY OF PITTSBURGH  
FRINGE BENEFIT RATES AND APPLICATION

FY 2011 Fringe Benefit Rates have been approved as follows (1):

Fringe Benefit Rates applicable to **FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY 05):**

Graduate Student Tuition Remission (2)	50.00%
Medical Faculty	21.90%
Faculty – Other	29.00%
Senior Administrative	19.00%
Staff	31.40%
Temporary/Student/Other (3)	7.40%

Fringe Benefit Rates applicable to **NON-FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY05) AND ALL OTHER ENTITIES:**

Graduate Student Tuition Remission (2)	50.00%
Medical Faculty	24.30%
Faculty – Other	31.20%
Senior Administrative	19.50%
Staff	33.60%
Temporary/Student/Other	7.60%

**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 158.9% has been approved by DHHS. The University has agreed to use 50.00%. This action is reviewed annually by University administration and is subject to change in future years. The difference between the 50.00% and 158.9% rates may be used for cost sharing purposes, if approved, when required under the terms of the agreement.
- (3) Please note that the federal Temporary/Student/Other rate of 7.4% has changed from the 7.5% rate previously communicated to you in the Proposed Fringe Benefit Rates for FY 2011 memorandum dated January 4, 2010. This is due to a

rate processing error by the U.S. Government. However, due to its materiality, the fact that the error resulted in a lower rate being charged to University sponsored projects, and the fact that this rate/employee type is not often charged to sponsored projects, this change in rate should not present an undue financial or administrative burden on our pre and post-award operations.

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 2011

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2011 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL (1)	NON FEDERAL (2)		
<b>MEDICAL FACULTY SALARIES - FULL TIME REGULAR (3)</b>						
5000-5005	Med. Faculty Regular Earnings	Medical Faculty	21.90%	24.30%	5901	FACULTY, UPP FACULTY
5010	Med. Faculty Summer Term	Medical Faculty	21.90%	24.30%	5901	
5011-5015	Med. Faculty Summer Sessions	Medical Faculty	21.90%	24.30%	5901	
5030	Med. Faculty Consulting	Medical Faculty	21.90%	24.30%	5901	
5035	Med. Faculty Overload	Medical Faculty	21.90%	24.30%	5901	
5040	Med. Faculty Other Compensation	Medical Faculty	21.90%	24.30%	5901	
<b>MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)</b>						
5050-5055	Med. Faculty Regular Earnings	Medical Faculty	21.90%	24.30%	5901	FACULTY, UPP FACULTY
5060	Med. Faculty Summer Term	Medical Faculty	21.90%	24.30%	5901	
5061-5065	Med. Faculty Summer Sessions	Medical Faculty	21.90%	24.30%	5901	
5080	Med. Faculty Consulting	Medical Faculty	21.90%	24.30%	5901	
5085	Med. Faculty Overload	Medical Faculty	21.90%	24.30%	5901	
5090	Med. Faculty Other Compensation	Medical Faculty	21.90%	24.30%	5901	
<b>NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)</b>						
5100-5105	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	29.00%	31.20%	5903	FACULTY, UPP FACULTY
5110	Non-Med. Faculty Summer Term	Non-Medical Faculty	29.00%	31.20%	5903	
5111-5115	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	29.00%	31.20%	5903	
5130	Non-Med. Faculty Consulting	Non-Medical Faculty	29.00%	31.20%	5903	
5135	Non-Med. Faculty Overload	Non-Medical Faculty	29.00%	31.20%	5903	
5140	Non-Med. Faculty Other Compensation	Non-Medical Faculty	29.00%	31.20%	5903	
<b>NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)</b>						
5150-5155	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	29.00%	31.20%	5903	FACULTY, UPP FACULTY
5160	Non-Med. Faculty Summer Term	Non-Medical Faculty	29.00%	31.20%	5903	
5161-5165	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	29.00%	31.20%	5903	
5180	Non-Med. Faculty Consulting	Non-Medical Faculty	29.00%	31.20%	5903	
5185	Non-Med. Faculty Overload	Non-Medical Faculty	29.00%	31.20%	5903	
5190	Non-Med. Faculty Other Compensation	Non-Medical Faculty	29.00%	31.20%	5903	
<b>RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR</b>						
5200-5205	Res. Assoc. Regular Earnings	Staff	31.40%	33.60%	5905	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 POST DOCTORAL POST DOCTORAL VISITING POST DOCTORAL POST DOCTORAL ADJUNCT POST DOCTORAL POST DOCTORAL SENIOR POST DOCTORAL POST DOCTORAL CLINICAL RESEARCH ASSOC. RESEARCH ASSOCIATE RESEARCH ASSOC. RESEARCH VISITING RESEARCH ASSOC. RESEARCH ADJUNCT RESEARCH ASSOC. RESEARCH CLINICAL RESEARCH ASSOC. RESEARCH SENIOR
5220	Res. Assoc. Consulting	Staff	31.40%	33.60%	5905	
5225	Res. Assoc. Overload	Staff	31.40%	33.60%	5905	
5230	Res. Assoc. Other Compensation	Staff	31.40%	33.60%	5905	
<b>RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR</b>						
5250-5255	Res. Assoc. Regular Earnings	Staff	31.40%	33.60%	5905	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 POST DOCTORAL POST DOCTORAL VISITING POST DOCTORAL POST DOCTORAL ADJUNCT POST DOCTORAL POST DOCTORAL SENIOR POST DOCTORAL POST DOCTORAL CLINICAL RESEARCH ASSOC. RESEARCH ASSOCIATE RESEARCH ASSOC. RESEARCH VISITING RESEARCH ASSOC. RESEARCH ADJUNCT RESEARCH ASSOC. RESEARCH CLINICAL RESEARCH ASSOC. RESEARCH SENIOR
5270	Res. Assoc. Consulting	Staff	31.40%	33.60%	5905	
5275	Res. Assoc. Overload	Staff	31.40%	33.60%	5905	
5280	Res. Assoc. Other Compensation	Staff	31.40%	33.60%	5905	

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2011

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2011 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
<b>TEMPORARY FACULTY &amp; RESEARCH ASSOCIATES - FULL TIME TEMPORARY</b>							
5300-5305	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.40%	7.60%	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 POST DOCTORAL. POST DOCTORAL. VISITING POST DOCTORAL. POST DOCTORAL. ADJUNCT POST DOCTORAL. POST DOCTORAL. CLINICAL POST DOCTORAL. POST DOCTORAL. SENIOR 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	7.40%	7.60%	5917		
5320-5325	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.40%	7.60%	5917		
5330-5335	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.40%	7.60%	5917		
<b>STAFF SALARIES - FULL TIME REGULAR</b>							
5400-5405	Staff Regular Earnings	Staff	31.40%	33.60%	5907	STAFF	
5410	Staff Consulting	Staff	31.40%	33.60%	5907		
5420-5430	Staff Overtime	Staff	31.40%	33.60%	5907		
5440	Staff Compensatory Time Paid	Staff	31.40%	33.60%	5907		
5441	Staff Other Compensation	Staff	31.40%	33.60%	5907		
5442	Staff Special Compensation Programs	Staff	0.00%	0.00%	n/a		
5445	Vacation Pay	Staff	31.40%	33.60%	5907		
5446	Sick Time Paid	Staff	31.40%	33.60%	5907		
<b>STAFF SALARIES - PART TIME REGULAR</b>							
5450-5455	Staff Regular Earnings	Staff	31.40%	33.60%	5907		
5460	Staff Consulting	Staff	31.40%	33.60%	5907		
5461-5465	Staff Overtime	Staff	31.40%	33.60%	5907		
5470	Staff Compensatory Time Paid	Staff	31.40%	33.60%	5907		
5475	Staff Other Compensation	Staff	31.40%	33.60%	5907		
5476	Staff Special Compensation Programs	Staff	0.00%	0.00%	n/a		
<b>SENIOR ADMINISTRATIVE STAFF SALARIES - FULL TIME/PART TIME REGULAR</b>							
5480	Senior Admin. Staff Regular Earnings	Senior Administrative	19.00%	19.50%	5909	EXECUTIVE. EXECUTIVE ADMINISTRATOR	
5485	Senior Admin. Staff Consulting	Senior Administrative	19.00%	19.50%	5909		
5487	Senior Admin. Staff Other Compensation	Senior Administrative	19.00%	19.50%	5909		
<b>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</b>							
5500	Temp. Staff - All Temp - Earnings	Temporary	7.40%	7.60%	5917	STAFF EXECUTIVE. EXECUTIVE ADMINISTRATOR EXECUTIVE. SENIOR ADMINISTRATOR	
5505	Temp. Staff - Other - Earnings	Temporary	7.40%	7.60%	5917		
5510	Temp. Staff - Overtime	Temporary	7.40%	7.60%	5917		
<b>TEMPORARY STAFF SALARIES - PART TIME TEMPORARY</b>							
5530	Temp. Staff - All Temp - Earnings	Temporary	7.40%	7.60%	5917	STAFF EXECUTIVE. EXECUTIVE ADMINISTRATOR EXECUTIVE. SENIOR ADMINISTRATOR	
5535	Temp. Staff - Other - Earnings	Temporary	7.40%	7.60%	5917		
5537	Temp. Staff - Seasonal Earnings	Temporary	7.40%	7.60%	5917		
5540	Temp. Staff - Overtime	Temporary	7.40%	7.60%	5917		

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2011

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2011 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	50.00%	50.00%	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	50.00%	50.00%	5911	
5611-5615	GSA,TA,TF Summer Sessions	Graduate Students	50.00%	50.00%	5911	
5630	GSA,TA,TF Consulting	Graduate Students	50.00%	50.00%	5911	
5635	GSA,TA,TF Other Compensation	Graduate Students	50.00%	50.00%	5911	
<b>GRADUATE STUDENTS SALARIES - (GSR)</b>						
5650-5655	GSR Regular Earnings	Graduate Students	50.00%	50.00%	5911	{ ACADEMIC.GRADUATE STUDENT.RESEARCHER
5660-5665	GSR-PHD Regular Earnings	Graduate Students	50.00%	50.00%	5913	
5671	GSR Other Compensation	Graduate Students	50.00%	50.00%	5911	
<b>FICA - PAYING STUDENTS/OTHERS</b>						
5700-5702	FICA Student Employees	Temporary	7.40%	7.60%	5915	STUDENT.STUDENT.STUDENT
5710	Chief Medical Residents	Temporary	7.40%	7.60%	5916	
5715 *	Graduate Medical Trainees	Temporary	7.40%	7.60%	5916	
5720	Non Degree Post Doc. Student Fellows	Temporary	7.40%	7.60%	5916	{ ACADEMIC.POST DOCTORAL.FELLOW (NON DEGREE) ACADEMIC.HEALTH SCIENCES FELLOW.MD
5722 *	Other Fellows	Temporary	7.40%	7.60%	5916	ACADEMIC.HEALTH SCIENCES FELLOW.RESEARCHER
5725 *	Clinical Fellows	Temporary	7.40%	7.60%	5916	
5730	Special Compensation	Temporary	7.40%	7.60%	5915	
<b>OTHER STUDENTS</b>						
5750-5755	Non-FICA Student Employees	n/a	0.00%	0.00%	5919	STUDENT.STUDENT.STUDENT
5761	Post-Doc. Degree Candidates	n/a	0.00%	0.00%	5919	ACADEMIC.POST DOCTORAL.FELLOW (DEGREE)
5763	Work Study - On Campus	n/a	0.00%	0.00%	5919	
5765	Work Study - Off Campus	n/a	0.00%	0.00%	5919	
5767	Work Study - Special FICA	n/a	0.00%	0.00%	5919	STUDENT
5783	Work Study Recovery - On Campus	n/a	0.00%	0.00%	5919	
5785	Work Study Recovery - Off Campus	n/a	0.00%	0.00%	5919	
<b>OTHER EMPLOYEE TYPES</b>						
5800	Retirees	Temporary	7.40%	7.60%	5917	FACULTY
5805	Other (Example - ET 19-Paid Volunteer)	Temporary	7.40%	7.60%	5917	
<b>STIPENDS/OTHER NONTAXABLE PAYMENTS</b>						
5820	Stipend - Training Grant	n/a	0.00%	0.00%	n/a	CERTIFICATE.CERTIFICATE.TRAINEE
5825	Stipend - Post Doctoral Scholarship	n/a	0.00%	0.00%	n/a	CERTIFICATE.POST DOCTORAL.SCHOLAR
5830	Stipend - Pre-Doctoral Fellowship	n/a	0.00%	0.00%	n/a	CERTIFICATE.CERTIFICATE.PRE DOCTORAL.FELLOW
5840	Stipend - Dependency Allowance	n/a	0.00%	0.00%	n/a	
<b>EXTERNAL COST RECOVERY - COMPENSATION ONLY</b>						
5880	Compensation Cost Recovery	n/a	0.00%	0.00%	n/a	

UNIVERSITY OF PITTSBURGH  
SALARY SUBCODE TABLE  
FY 2011

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2011 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		21.90%	24.30%		
5903	Fringe Benefits - Non-Med. Faculty		29.00%	31.20%		
5905	Fringe Benefits - Research Associates		31.40%	33.60%		
5907	Fringe Benefits - Staff		31.40%	33.60%		
5909	Fringe Benefits - Senior Administrative		19.00%	19.50%		
5911	Fringe Benefits - GSA, TA, TF, GSR		50.00%	50.00%		
5913	Fringe Benefits - GSR-PhD		50.00%	50.00%		
5915	Fringe Benefits - FICA-Paying Students		7.40%	7.60%		
5916	Fringe Benefits - FICA-Paying Students (Excluded)		7.40%	7.60%		
5917	Fringe Benefits - Temporary/Other		7.40%	7.60%		
5919	Fringe Benefits - Non-FICA-Paying Students		0.00%	0.00%		

- 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  
 (4) NON-MEDICAL DEPARTMENTS are all department numbers other than 35000-35999

§ 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) will be charged to subcode 5916 (Fringe Benefits - FICA-Paying Students (Excluded)).