



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 *AGR*

DATE: May 4, 2012

SUBJECT: FY 2013 Fringe Benefit Rates
FY 2013-2015 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 2013. Also included are the recently approved sponsored program Facilities and Administrative (F&A) cost rates for FY 2013 through 2015. 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 2013 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 2013 AND BEYOND**

<u>F&A Rate Type</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15 (1)</u>
Sponsored research (on-campus)	52.5%	52.5%	54.0%
Sponsored research (off-campus adjacent) (2)	27.8%	27.8%	27.8%
Sponsored research (off-campus remote) (3)	26.0%	26.0%	26.0%
Sponsored instruction	42.0%	42.0%	42.0%
Other sponsored activities	30.0%	30.0%	30.0%
Sponsored industrial/commercial research	59.0%	59.0%	59.0%

Notes:

(1) For awards that extend beyond FY 15, the FY 15 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 – This rate is applied when the location of the sponsored research enables physical access to University library facilities.
- (3) Off-Campus Remote – This rate is applied when the location of the sponsored research hinders physical access to University library facilities.

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

The University no longer has separate on and off-campus rates for sponsored instruction.

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

Source: University of Pittsburgh Rate Agreement dated April 13, 2012.

UNIVERSITY OF PITTSBURGH DEFINITION OF 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 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 instruction. Sponsored research projects are coded in PRISM with function code 202 (on-campus) and 203 (off-campus).

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 awards that provide the training of individuals in research techniques
- training of teachers, administrators or students in elementary or secondary schools

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

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

Sponsored Industrial/Commercial Research

Sponsored industrial/commercial research is defined as any research and development 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 15, the FY 15 rates should be utilized until amended.
2. For non-competing continuations originally approved with a 51.5% F&A rate, the originally approved rates can continue to be used 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.

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

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 Research

The sponsored industrial/commercial research 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).

D. 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).

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

- Trainee stipends are included in the MTDC base for NIH research training grants per section 11.3.8.8 (F&A Costs) of the NIH Grants Policy Statement which states that “Grantees will receive F&A costs at 8 percent 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.”
- If a sponsor has a written policy/guideline that restricts F&A cost recovery to less than Pitt's negotiated rates and does not specify how it is to be applied, the F&A cost rate should be applied on the basis of Total Direct Costs (TDC).

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

<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
6088	Interdepartmental Non-OH Bearing Supplies
6092-6097	Interdepartmental Supplies – Book Centers Only
6100-6199	Equipment & Other Fixed Assets Over \$5,000
6453-6455 (1)	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	Financial Aid
8200-8299	Transfers
8350	Indirect Costs
8351	Indirect Cost Adjustments
8500-8599	Computing Charges

Notes:

Effective July 2012, DLAR will charge all animal care per diem charges to subcode 6487 and subcode 6087 will be disabled in PRISM.

- (1) 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) 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 2013 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)	50.0%
Medical Faculty	23.2%
Faculty – Other	30.4%
Senior Administrative	19.7%
Staff	38.4%
Temporary/Student/Other	7.7%

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

Graduate Student Tuition Remission (2)	50.0%
Medical Faculty	25.2%
Medical Faculty Incentive Payments (3)	10.4%
Faculty – Other	32.3%
Senior Administrative	20.7%
Staff	41.5%
Temporary/Student/Other	7.7%

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 171.8% 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 171.8% 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 2013

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2013 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
MEDICAL FACULTY SALARIES - FULL TIME REGULAR (3)							
5000-5005	Med. Faculty Regular Earnings	Medical Faculty	23.2%	25.2%	5901	FACULTY, UPP FACULTY	
5010	Med. Faculty Summer Term	Medical Faculty	23.2%	25.2%	5901		
5011-5015	Med. Faculty Summer Sessions	Medical Faculty	23.2%	25.2%	5901		
5030	Med. Faculty Consulting	Medical Faculty	23.2%	25.2%	5901		
5035	Med. Faculty Overload	Medical Faculty	23.2%	25.2%	5901		
5040	Med. Faculty Other Compensation	Medical Faculty	23.2%	25.2%	5901		
5045	Med. Faculty Research Incentive Payments (5)	Med Fac Incentives	n/a	10.4%	5902		
5046	Med. Faculty Academic Incentive Payments (5)	Med Fac Incentives	n/a	10.4%	5902		
MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)							
5050-5055	Med. Faculty Regular Earnings	Medical Faculty	23.2%	25.2%	5901		
5060	Med. Faculty Summer Term	Medical Faculty	23.2%	25.2%	5901		
5061-5065	Med. Faculty Summer Sessions	Medical Faculty	23.2%	25.2%	5901		
5080	Med. Faculty Consulting	Medical Faculty	23.2%	25.2%	5901		
5085	Med. Faculty Overload	Medical Faculty	23.2%	25.2%	5901		
5090	Med. Faculty Other Compensation	Medical Faculty	23.2%	25.2%	5901		
NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)							
5100-5105	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	30.4%	32.3%	5903		
5110	Non-Med. Faculty Summer Term	Non-Medical Faculty	30.4%	32.3%	5903		
5111-5115	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	30.4%	32.3%	5903		
5130	Non-Med. Faculty Consulting	Non-Medical Faculty	30.4%	32.3%	5903		
5135	Non-Med. Faculty Overload	Non-Medical Faculty	30.4%	32.3%	5903		
5140	Non-Med. Faculty Other Compensation	Non-Medical Faculty	30.4%	32.3%	5903		
NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)							
5150-5155	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	30.4%	32.3%	5903		
5160	Non-Med. Faculty Summer Term	Non-Medical Faculty	30.4%	32.3%	5903		
5161-5165	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	30.4%	32.3%	5903		
5180	Non-Med. Faculty Consulting	Non-Medical Faculty	30.4%	32.3%	5903		
5185	Non-Med. Faculty Overload	Non-Medical Faculty	30.4%	32.3%	5903		
5190	Non-Med. Faculty Other Compensation	Non-Medical Faculty	30.4%	32.3%	5903		
RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR							
5200-5205	Res. Assoc. Regular Earnings	Staff	38.4%	41.5%	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 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	
5220	Res. Assoc. Consulting	Staff	38.4%	41.5%	5905		
5225	Res. Assoc. Overload	Staff	38.4%	41.5%	5905		
5230	Res. Assoc. Other Compensation	Staff	38.4%	41.5%	5905		
RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR							
5250-5255	Res. Assoc. Regular Earnings	Staff	38.4%	41.5%	5905		
5270	Res. Assoc. Consulting	Staff	38.4%	41.5%	5905		
5275	Res. Assoc. Overload	Staff	38.4%	41.5%	5905		
5280	Res. Assoc. Other Compensation	Staff	38.4%	41.5%	5905		

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 2013

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2013 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
TEMPORARY FACULTY & RESEARCH ASSOCIATES - FULL TIME TEMPORARY							
5300-5305	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.7%	7.7%	5917	FACULTY, UPP FACULTY	
5310-5315	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.7%	7.7%	5917	\$ - 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	
TEMPORARY FACULTY & RESEARCH ASSOCIATES - PART TIME TEMPORARY							
5320-5325	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.7%	7.7%	5917	STAFF	
5330-5335	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.7%	7.7%	5917		
STAFF SALARIES - FULL TIME REGULAR							
5400-5405	Staff Regular Earnings	Staff	38.4%	41.5%	5907	STAFF	
5410	Staff Consulting	Staff	38.4%	41.5%	5907		
5420-5430	Staff Overtime	Staff	38.4%	41.5%	5907		
5440	Staff Compensatory Time Paid	Staff	38.4%	41.5%	5907		
5441	Staff Other Compensation	Staff	0.0%	0.0%	n/a		
5442	Staff Special Compensation Programs	Staff	38.4%	41.5%	5907		
5445	Vacation Pay	Staff	38.4%	41.5%	5907		
5446	Sick Time Paid	Staff	38.4%	41.5%	5907		
STAFF SALARIES - PART TIME REGULAR							
5450-5455	Staff Regular Earnings	Staff	38.4%	41.5%	5907		STAFF
5460	Staff Consulting	Staff	38.4%	41.5%	5907		
5461-5465	Staff Overtime	Staff	38.4%	41.5%	5907		
5470	Staff Compensatory Time Paid	Staff	38.4%	41.5%	5907		
5475	Staff Other Compensation	Staff	0.0%	0.0%	n/a		
5476	Staff Special Compensation Programs	Staff	38.4%	41.5%	5907		
SENIOR ADMINISTRATIVE STAFF SALARIES - FULL TIME/PART TIME REGULAR							
5480	Senior Admin. Staff Regular Earnings	Senior Administrative	19.7%	20.7%	5909	EXECUTIVE.EXECUTIVE ADMINISTRATOR	
5485	Senior Admin. Staff Consulting	Senior Administrative	19.7%	20.7%	5909		
5487	Senior Admin. Staff Other Compensation	Senior Administrative	19.7%	20.7%	5909		
TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY							
5500	Temp. Staff - All Temp - Earnings	Temporary	7.7%	7.7%	5917	STAFF EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5505	Temp. Staff - Other - Earnings	Temporary	7.7%	7.7%	5917		
5510	Temp. Staff - Overtime	Temporary	7.7%	7.7%	5917		
TEMPORARY STAFF SALARIES - PART TIME TEMPORARY							
5530	Temp. Staff - All Temp - Earnings	Temporary	7.7%	7.7%	5917	STAFF EXECUTIVE.EXECUTIVE ADMINISTRATOR 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		
5540	Temp. Staff - Overtime	Temporary	7.7%	7.7%	5917		

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 2013

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2013 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL (1)	NON FEDERAL (2)		
GRADUATE STUDENTS SALARIES - (GSA,TA,TF)						
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	
GRADUATE STUDENTS SALARIES - (GSR)						
5650-5655	GSR Regular Earnings	Graduate Students	50.0%	50.0%	5911	{ ACADEMIC.GRADUATE STUDENT.RESEARCHER
5660-5665	GSR-PHID Regular Earnings	Graduate Students	50.0%	50.0%	5913	
5671	GSR Other Compensation	Graduate Students	50.0%	50.0%	5911	
FICA - PAYING STUDENTS/OTHERS						
5700-5702	FICA Student Employees	Temporary	7.7%	7.7%	5915	STUDENT.STUDENT.STUDENT
5710	Chief Medical Residents	Temporary	7.7%	7.7%	5916	
5715 *	Graduate Medical Trainees	Temporary	7.7%	7.7%	5916	GRADUATE MEDICAL TRAINEE
5720	Non Degree Post Doc. Student Fellows	Temporary	7.7%	7.7%	5916	{ §ACADEMIC.POST DOCTORAL.FELLOW (NON DEGREE) { ACADEMIC.HEALTH SCIENCES FELLOW.WD
OTHER STUDENTS						
5722 *	Other Fellows	Temporary	7.7%	7.7%	5916	ACADEMIC.HEALTH SCIENCES FELLOW.RESEARCHER
5725 *	Clinical Fellows	Temporary	7.7%	7.7%	5916	ACADEMIC.HEALTH SCIENCES FELLOW.CLINICAL
5730	Special Compensation	Temporary	7.7%	7.7%	5915	ACADEMIC HEALTH SCIENCES FELLOW.CLINICAL
OTHER STUDENTS						
5750-5755	Non-FICA Student Employees	n/a	0.0%	0.0%	5919	STUDENT.STUDENT.STUDENT
5761	Post-Doc. Degree Candidates	n/a	0.0%	0.0%	5919	ACADEMIC.POST DOCTORAL.FELLOW (DEGREE)
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	STUDENT
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	
OTHER EMPLOYEE TYPES						
5800	Retirees	Temporary	7.7%	7.7%	5917	FACULTY
5805	Other (Example - ET 19-Paid Volunteer)	Temporary	7.7%	7.7%	5917	
STIPENDS/OTHER NONTAXABLE PAYMENTS						
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	
EXTERNAL COST RECOVERY - COMPENSATION ONLY						
5880	Compensation Cost Recovery	n/a	0.0%	0.0%	n/a	

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 2013

SALARY SUBCODES	DESCRIPTION	FY 2013 RATES		FRINGE BENEFIT SUBCODE	JOB
		FEDERAL (1)	NON FEDERAL (2)		
Fringe Benefits					
5900	Fringe Benefits - General (FOR SPONSORED PROJECT BUDGETING ONLY)				
5901	Fringe Benefits - Medical Faculty	23.2%	25.2%		
5902	Fringe Benefits - Med Fac Incentives	n/a	10.4%		
5903	Fringe Benefits - Non-Med. Faculty	30.4%	32.3%		
5905	Fringe Benefits - Research Associates	38.4%	41.5%		
5907	Fringe Benefits - Staff	38.4%	41.5%		
5909	Fringe Benefits - Senior Administrative	19.7%	20.7%		
5911	Fringe Benefits - GSA, TA, TF, GSR	50.0%	50.0%		
5913	Fringe Benefits - GSR-PhD	50.0%	50.0%		
5915	Fringe Benefits - FICA-Paying Students	7.7%	7.7%		
5916	Fringe Benefits - FICA-Paying Students (Excluded)	7.7%	7.7%		
5917	Fringe Benefits - Temporary/Other	7.7%	7.7%		
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)).