




University of Pittsburgh

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

FROM: Hari Sastry 

DATE: May 26, 2023

SUBJECT: FY 2024 Fringe Benefit Rates
FY 2024-2025 Sponsored Projects Facilities & 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 2024. Also included are the approved sponsored projects Facilities and Administrative (F&A) cost rates for FY 2024 through FY 2025. 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 2024 Fringe Benefit Rates and Application

If you have any questions or need further clarification, please contact Mike Moran, Director, Cost Accounting, at (412) 624-6625 or mmoran@cfo.pitt.edu.

Enclosures

UNIVERSITY OF PITTSBURGH
F&A COST RATES AND DEFINITIONS
FOR FISCAL YEARS 2024 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>LOCATION</u>	<u>BASE</u>	<u>FY 24</u>	<u>FY 25</u>
<u>Federal F&A Rate Agreement: (2)</u>				
Sponsored research	ON	MTDC	59.0%	59.0%
Sponsored instruction	ON	MTDC	44.0%	44.0%
Other sponsored activities	ON	MTDC	31.0%	31.0%
All programs	OFF	MTDC	26.0%	26.0%
 <u>Other F&A Rates:</u>				
Industry-sponsored research		MTDC	65.0%	65.0%
Industry-sponsored clinical trial		TDC	31.0%	31.0%
Federally-sponsored clinical trial		MTDC	31.0%	31.0%
Fee-for-service activities in academic units		MTDC	59.0%	59.0%

Notes:

(1) For awards that extend beyond FY 2025, the FY 2025 rates will be utilized until amended.

(2) Source: University of Pittsburgh Rate Agreement dated May 10, 2023.

Refer to Section C of Exhibit II for further clarification of on and off campus 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 funded by sponsors that 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
- Fee-for-Service Activities in Academic Units

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

A. F&A Overview

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

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 most 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 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 1st to June 30th), 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.

	Calendar Year Budget	First Six Months Budget	Second Six Months Budget
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:			
FY18 F&A Rate 55.5%	\$55,500	\$55,500	\$0
FY19 F&A Rate 56.5%	<u>\$56,500</u>	<u>\$0</u>	<u>\$56,500</u>
Total Direct & Indirect Costs	\$412,000	\$205,500	\$206,500

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 2025, the FY 2025 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 Sponsored Programs.

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 2025 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. On-Campus vs. Off-Campus – All Programs

The classification of sponsored projects as on-campus or off-campus is solely for the purpose of applying the correct F&A rate. The on-campus 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 F&A rate does not include these costs.

- The **On-Campus** rate should be applied when 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
- The **Off-Campus** rate should be applied when the activity is conducted in a:
 - University-leased facility and the cost of the lease is charged directly to the sponsored project; or
 - Federal facility such as a U.S. Department of Veterans Affairs (VA) medical facility, regardless of whether the University can charge the lease expense directly to the project

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 project occur in both on-campus and off-campus locations for a budget period, only those sponsored projects that meet the following criteria should be apportioned between its on-campus and off-campus components:

- 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&W Budget #1</u>		<u>S&W Budget #2</u>		<u>S&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>	100%	<u>\$100,000</u>	100%	<u>\$100,000</u>	100%
Apportion?	No		No		Yes	

2. Industry-Sponsored 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

Clinical Trials are subject to the University's Federal F&A rate applicable to Other sponsored activities (OSA). This rate applies regardless of whether a Clinical Trial is based on a federally-sponsored or industry-sponsored protocol. For federally-sponsored clinical trials use the OSA rate based on modified total direct costs (MTDC) and for industry-sponsored clinical trials, use the OSA rate based on total direct costs (TDC).

4. Fee-for-Service Activities in Academic Units

This F&A rate, which is not included in the University's Federal F&A rate agreement, is applied on the basis of Modified Total Direct Costs (MTDC). This rate is to be used when the University performs client-initiated work under fee-for-service arrangements where the deliverable requested by the client is generated by University Members using practical applications of generally accepted procedures, established theories, well-understood methods, or standard experiments. (See Fee-for-Service Activities in Academic Units guideline)

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 Fellows
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, 5722, 5725)
5951	Non-Overhead Bearing Fringe Benefits Adjustments
6081-6082	Interdepartmental Computer Supplies
6088	Interdepartmental Non-Overhead Bearing Supplies
6092-6096	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-Overhead Bearing Services
6890-6894	Interdepartmental Printing & Publications
7290-7292	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
8320	TEP (Temporary Employee Pool) Overhead
8350	Indirect Costs
8351	Indirect Cost Adjustments

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 2024 Fringe Benefit Rates have been approved as follows (1):

FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY 05):

Medical Faculty	25.7%
Other Faculty	31.9%
Senior Administrator	16.1%
Staff	34.9%
Temporary/Student/Other	7.7%
Graduate Student Tuition Remission (3)	50.0%

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

Medical Faculty	27.5%
Medical Faculty Incentive Payments (2)	10.8%
Other Faculty	32.9%
Other Faculty Incentive Payments (2)	13.6%
Senior Administrator	16.2%
Staff	36.9%
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 152.1% 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 152.1% 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 2024

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2024 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL	NON FEDERAL		
			(1)	(2)		
<u>MEDICAL FACULTY SALARIES - FULL TIME REGULAR (3)</u>						
5000-5005	Med. Faculty Regular Earnings	Medical Faculty	25.7%	27.5%	5901	FACULTY, UPP FACULTY
5010	Med. Faculty Summer Term	Medical Faculty	25.7%	27.5%	5901	
5011-5015	Med. Faculty Summer Sessions	Medical Faculty	25.7%	27.5%	5901	
5030	Med. Faculty Consulting	Medical Faculty	25.7%	27.5%	5901	
5035	Med. Faculty Overload	Medical Faculty	25.7%	27.5%	5901	
5040	Med. Faculty Other Compensation	Medical Faculty	25.7%	27.5%	5901	
5045	Med. Faculty Research Incentive Payments (5)	Med Fac Incentives	n/a	10.8%	5902	
5046	Med. Faculty Academic Incentive Payments (5)	Med Fac Incentives	n/a	10.8%	5902	
<u>MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)</u>						
5050-5055	Med. Faculty Regular Earnings	Medical Faculty	25.7%	27.5%	5901	FACULTY
5060	Med. Faculty Summer Term	Medical Faculty	25.7%	27.5%	5901	
5061-5065	Med. Faculty Summer Sessions	Medical Faculty	25.7%	27.5%	5901	
5080	Med. Faculty Consulting	Medical Faculty	25.7%	27.5%	5901	
5085	Med. Faculty Overload	Medical Faculty	25.7%	27.5%	5901	
5090	Med. Faculty Other Compensation	Medical Faculty	25.7%	27.5%	5901	
<u>NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)</u>						
5100-5105	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	31.9%	32.9%	5903	FACULTY
5110	Non-Med. Faculty Summer Term	Non-Medical Faculty	31.9%	32.9%	5903	
5111-5115	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	31.9%	32.9%	5903	
5130	Non-Med. Faculty Consulting	Non-Medical Faculty	31.9%	32.9%	5903	
5135	Non-Med. Faculty Overload	Non-Medical Faculty	31.9%	32.9%	5903	
5140	Non-Med. Faculty Other Compensation	Non-Medical Faculty	31.9%	32.9%	5903	
5145	Non-Med Faculty Research Incentive Payments (5)	Non-Med Fac Incentives	n/a	13.6%	5904	
<u>NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)</u>						
5150-5155	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	31.9%	32.9%	5903	FACULTY
5160	Non-Med. Faculty Summer Term	Non-Medical Faculty	31.9%	32.9%	5903	
5161-5165	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	31.9%	32.9%	5903	
5180	Non-Med. Faculty Consulting	Non-Medical Faculty	31.9%	32.9%	5903	
5185	Non-Med. Faculty Overload	Non-Medical Faculty	31.9%	32.9%	5903	
5190	Non-Med. Faculty Other Compensation	Non-Medical Faculty	31.9%	32.9%	5903	
<u>RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR</u>						
5200-5205	Res. Assoc. Regular Earnings	Staff	34.9%	36.9%	5905	POST DOCTORAL.POST DOCTORAL.ASSOCIATE RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR
5220	Res. Assoc. Consulting	Staff	34.9%	36.9%	5905	
5225	Res. Assoc. Overload	Staff	34.9%	36.9%	5905	
5230	Res. Assoc. Other Compensation	Staff	34.9%	36.9%	5905	
<u>RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR</u>						
5250-5255	Res. Assoc. Regular Earnings	Staff	34.9%	36.9%	5905	POST DOCTORAL.POST DOCTORAL.ASSOCIATE RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR
5270	Res. Assoc. Consulting	Staff	34.9%	36.9%	5905	
5275	Res. Assoc. Overload	Staff	34.9%	36.9%	5905	
5280	Res. Assoc. Other Compensation	Staff	34.9%	36.9%	5905	

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 2024

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2024 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL	NON FEDERAL			
			(1)	(2)			
<u>TEMPORARY FACULTY & RESEARCH ASSOCIATES - FULL TIME TEMPORARY</u>							
5300-5305	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.7%	7.7%	5917	FACULTY, UPP FACULTY POST DOCTORAL.POST DOCTORAL.ASSOCIATE RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR	
5310-5315	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.7%	7.7%	5917		
<u>TEMPORARY FACULTY & RESEARCH ASSOCIATES - PART TIME TEMPORARY</u>							
5320-5325	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.7%	7.7%	5917		
5330-5335	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.7%	7.7%	5917		
<u>STAFF SALARIES - FULL TIME REGULAR</u>							
5400-5405	Staff Regular Earnings	Staff	34.9%	36.9%	5907	STAFF	
5410	Staff Consulting	Staff	34.9%	36.9%	5907		
5420-5430	Staff Overtime	Staff	34.9%	36.9%	5907		
5440	Staff Compensatory Time Paid	Staff	34.9%	36.9%	5907		
5441	Staff Other Compensation	Staff	34.9%	36.9%	5907		
5442	Staff Special Compensation Programs	n/a	0.0%	0.0%	n/a		
5445	Vacation Pay	Staff	34.9%	36.9%	5907		
5446	Sick Time Paid	Staff	34.9%	36.9%	5907		
<u>STAFF SALARIES - PART TIME REGULAR</u>							
5450-5455	Staff Regular Earnings	Staff	34.9%	36.9%	5907		
5460	Staff Consulting	Staff	34.9%	36.9%	5907		
5461-5465	Staff Overtime	Staff	34.9%	36.9%	5907		
5470	Staff Compensatory Time Paid	Staff	34.9%	36.9%	5907		
5475	Staff Other Compensation	Staff	34.9%	36.9%	5907		
5476	Staff Special Compensation Programs	n/a	0.0%	0.0%	n/a		
<u>SENIOR ADMINISTRATIVE STAFF SALARIES - FULL TIME/PART TIME REGULAR</u>							
5480	Senior Admin. Regular Earnings	Senior Administration	16.1%	16.2%	5909	EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5485	Senior Admin. Consulting	Senior Administration	16.1%	16.2%	5909		
5487	Senior Admin. Other Compensation	Senior Administration	16.1%	16.2%	5909		
<u>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</u>							
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		
<u>TEMPORARY STAFF SALARIES - PART TIME TEMPORARY</u>							
5530	Temp. Staff - All Temp - Earnings	Temporary	7.7%	7.7%	5917		
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 2024

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2024 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL	NON FEDERAL		
			(1)	(2)		
<u>GRADUATE STUDENTS SALARIES - (GSA,TA,TF)</u>						
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	
<u>GRADUATE STUDENTS SALARIES - (GSR)</u>						
5650-5655	GSR Regular Earnings	Graduate Students	50.0%	50.0%	5911	ACADEMIC.GRADUATE STUDENT.RESEARCHER
5660-5665	GSR-PHD Regular Earnings	Graduate Students	50.0%	50.0%	5913	ACADEMIC.GRADUATE STUDENT.RESEARCHER-PHD
5671	GSR Other Compensation	Graduate Students	50.0%	50.0%	5911	ACADEMIC.GRADUATE STUDENT.RESEARCHER
<u>FICA - PAYING STUDENTS/OTHERS</u>						
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	ACADEMIC.HEALTH SCIENCES FELLOW.MD
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	
<u>OTHER STUDENTS</u>						
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	ACADEMIC.POST DOCTORAL.FELLOW (DEGREE)
5763	Work Study - On Campus	n/a	0.0%	0.0%	5919	STUDENT.STUDENT
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	
<u>OTHER EMPLOYEE TYPES</u>						
5800	Retirees	Temporary	7.7%	7.7%	5917	FACULTY
5805	Other (Paid & Non-Paid Volunteers)	Temporary	7.7%	7.7%	5917	
<u>STIPENDS/OTHER NONTAXABLE PAYMENTS</u>						
5820	Stipend - Training Grant	n/a	0.0%	0.0%	n/a	CERTIFICATE.CERTIFICATE.TRAINEE
5825	Stipend - Post Doctoral Scholarship	n/a	0.0%	0.0%	n/a	CERTIFICATE.POST DOCTORAL.SCHOLAR
5830	Stipend - Pre-Doctoral Fellowship	n/a	0.0%	0.0%	n/a	CERTIFICATE.CERTIFICATE.PRE DOCTORAL FELLOW
5840	Stipend - Dependency Allowance	n/a	0.0%	0.0%	n/a	
5850	Other Nontaxable Payments	n/a	0.0%	0.0%	n/a	
<u>EXTERNAL COST RECOVERY - COMPENSATION ONLY</u>						
5880	Compensation Cost Recovery	n/a	0.0%	0.0%	n/a	

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 2024

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 2024 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL	NON FEDERAL		
			(1)	(2)		
Fringe Benefits						
5900	Fringe Benefits - General (FOR SPONSORED PROJECT BUDGETING ONLY)					
5901	Fringe Benefits - Medical Faculty	Medical Faculty	25.7%	27.5%		
5902	Fringe Benefits - Medical Faculty RI/AI	Med Fac Incentives	n/a	10.8%		
5903	Fringe Benefits - Non-Med. Faculty	Non-Medical Faculty	31.9%	32.9%		
5904	Fringe Benefits - Non-Med. Faculty RI	Non-Med Fac Incentives	n/a	13.6%		
5905	Fringe Benefits - Research Associates	Staff	34.9%	36.9%		
5907	Fringe Benefits - Staff	Staff	34.9%	36.9%		
5909	Fringe Benefits - Senior Administration	Senior Administration	16.1%	16.2%		
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.