

Office of Financial Compliance for Research

Instruction Guide

Retroactive Salary Increases – Union Faculty– October 2022

Note: These instructions were developed in FY 2023 when the salary cap was \$203,700. The instructions use **October as the retroactive pay month** that includes the retroactive increase for September for 8 month faculty and July, August and September for 12 month faculty. The coding changes should be completed on the September-December period.

If your employee received a retroactive salary increased paid out in **September** please refer to the original Retroactive Salary Increase instructions on our [website](#).

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A. Original SPAR

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix [1] Start Period [SEP-22] End Period [DEC-22] Pay Year Type [12/12] Dept [33203]
 Reason for SPAR [New Certification Period - Certification Required] ☐ Recert Overridden
☐ Certification Complete

Effort Reporting and Distribution

New	Line No.	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input checked="" type="checkbox"/>	1	01-SEP-2022	31-DEC-2022	02.33010.5100.00000.000000.00000.00000.N	85.00	87.78	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	2	01-SEP-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	12.22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No.	Start Date	End Date	Account Number	CS%
<input checked="" type="checkbox"/>	1.01	01-SEP-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M	2.78

UNIVERSITY OF PITTSBURGH							
Template for Use in Calculating Mandatory Cost Sharing							
DHHS Awards		Effective Salary Cap		203,700.00		Enter current DHHS salary cap of \$203,700 or other sponsor cap.	
		Faculty Member:		Faculty A			
<u>Institutional Base Salary (IBS) Calculation</u>		Percentage FTE:		1.00			
Contract Salary		250,000.00					
Length of Contract		12		Effective Allowable Salary Rate		81.48%	
Annualized Salary		250,000.00					
Percentage FTE		1.00					
Annualized Salary @ 1 FTE		250,000.00					
Administrative Supplements		-					
Annualized IBS		250,000.00					
Proposal/Award #		Proposed/ Actual Effort %		Allowable Effort Distribution to Award		Required Cost Sharing %	
				Monthly Cost Share Dollars Charged to Department		Monthly Salary Dollars Charged to Grant	
136571		15.00%		12.22%		2.78%	
				579.17		2,545.83	
				0.00%		0.00%	
				-		-	

B. September Effort Reporting – Record MCS using the former annual salary for the month of September only

- For all regular lines in the Effort Reporting and Distribution section with a 1-SEP-2022 start date, change the end date to 30-SEP-2022.

Effort Reporting and Distribution									
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind	
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.33010.5100.00000.000000.00000.N	85.00	87.78	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	12.22	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

- For all joint lines in the Cost Sharing for Effort Reporting section with a 1-SEP-2022 start date, change the end date to 30-SEP-2022.

Cost Sharing for Effort Reporting							
New	Line No	Start Date	End Date	Account Number	CS%		
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	2.78		

- For cap accounts, the Dist% should remain the same and should match the cost share template using the former annual salary.

C. October Effort Reporting – Record MCS at New Annual Salary and add additional R lines to account for retroactive pay received in October

- Create regular cost share recipient line in the Effort Reporting and Distribution section for 1-OCT-2022 through 31-OCT-2022.

<input type="checkbox"/>	3	01-OCT-2022	31-OCT-2022	02.33010.5100.00000.000000.00000.N	85.00	89.47	<input type="checkbox"/>	<input type="checkbox"/>	
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- Using the values from the completed [Retroactive Salary Adjustment Template](#), create the new regular 'M' and 'R' October lines for each of the regular Cap account SPAR lines changed in the previous step.

- The October 'M' line Actual percentages are found under the template column K heading "Month of Retro Pay 'M' Line Actual Effort".
- The October 'M' line Actual percentages are found under the template column L heading "Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %".
- See highlighted on Retro template below.

<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	10.61	7.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

SCENARIO 1 - Over Salary Cap Before and After Retroactive Increase									
UNIVERSITY OF PITTSBURGH									
Retroactive Salary Adjustment Template									
DHHS Awards									
Instruction Guide									
<u>Institutional Base Salary (IBS) Calculation</u>									
Contract Salary		410,000.00	Effective Salary Cap		203,700.00	Retro Month		Regular Salary	
Length of Contract		12	Effective Allowable Salary Rate		49.68%			70.24%	
Annualized Salary		410,000.00	<u>Month of Pay IBS Calculation</u>						
Percentage FTE		1.00	New Annual Salary		290,000.00				
Annualized Salary @ 1 FTE		410,000.00	Former Annual Salary		250,000.00				
Administrative Supplements		-	Amount of Annual Increase		40,000.00				
Annualized IBS		410,000.00	Monthly Increase		3,333.33				
# of Months of Retro Adj		3.00	New Monthly Salary		24,166.67				
			Retro Increase Included in Pay		10,000.00				
			Total Salary Paid Including Retro		34,166.67				
					12.00				
			Salary Plus Retro Annualized for MCS		410,000.00				
Note: See SPAR Detail tab for guidance in updating SPAR lines.									
			MCS - Month of Retro Pay		MCS - All Subsequent Months				
			Maximum Allowable Effort Distribution to Award	Required Cost Sharing %	Allowable Effort Distribution to Award	Required Cost Sharing %	Month of Retro Pay 'M' Line Actual Effort	Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %	
Proposal/Award #		Proposed/Actual Effort %							
136571		15.00%	7.45%	7.55%	10.53%	4.47%	10.61%	4.39%	

	3.01	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	4.47
	3.02	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39

The October regular and cost share lines have been created to record correct MCS incorporating the retroactive salary increase and the new annual salary values.

Effort Reporting and Distribution								
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.33010.5100.00000.000000.00000.N	85.00	87.78	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	12.22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-OCT-2022	31-OCT-2022	02.33010.5100.00000.000000.00000.N	85.00	93.86	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	10.61	7.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting					
New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	2.78
<input type="checkbox"/>	3.01	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	4.47
<input checked="" type="checkbox"/>	3.02	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39

D. November-December Effort Reporting – Record MCS at New Annual Salary

1. Create cost share recipient line for November 1 – December 31.

<input type="checkbox"/>	<input type="checkbox"/>	6	01-NOV-2022	31-DEC-2022	02.33010.5100.00000.000000.00000.N	85.00	89.47	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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2. Create new Regular lines for all active accounts for the Nov-Dec period using the correct level of Actual effort as confirmed with the PI.

<input type="checkbox"/>	<input type="checkbox"/>	7	01-NOV-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	10.53	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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3. Create associated Cost Share (joint) lines required for all regular 'M' and/or 'V' lines created.

<input type="checkbox"/>	<input type="checkbox"/>	6.01	01-NOV-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M		4.47		
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4. The system will automatically calculate MCS using the new annual salary (the cost sharing template can be used to confirm system calculations).
5. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the November and December Actual and Dist% columns are 100%.

Effort Reporting and Distribution								
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input checked="" type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.33010.5100.00000.000000.00000.00000.N	85.00	87.78	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	12.22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-OCT-2022	31-OCT-2022	02.33010.5100.00000.000000.00000.00000.N	85.00	92.55	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	10.61	7.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-NOV-2022	31-DEC-2022	02.33010.5100.00000.000000.00000.00000.N	85.00	89.47	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	7	01-NOV-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M	15.00	10.53	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting					
New	Line No	Start Date	End Date	Account Number	CS%
<input checked="" type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.33203.5100.00000.136571.00000.00000.M	2.78
<input type="checkbox"/>	3.01	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.M	3.16
<input type="checkbox"/>	3.02	01-OCT-2022	31-OCT-2022	05.33203.5100.00000.136571.00000.00000.R	4.39
<input type="checkbox"/>	6.01	01-NOV-2022	31-DEC-2022	05.33203.5100.00000.136571.00000.00000.M	4.47

E. Special Case – September Actual effort has already been updated by SPAR user prior to following these instructions or a change in September Actual effort is required.

1. September MCS should be calculated at the old annual salary value (September pay annualized) limited by the DHHS salary cap.
2. A CAP override will need to be requested via SPARhelp@cfo.pitt.edu so that the appropriate September MCS values can be manually entered. Indicate 'Salary Cap Override' in the subject line of the email.
 - Please attach the completed [Cost Sharing Template](#) from Step A indicating September MCS values to be entered based on the former annual salary
3. FCR will override the salary cap so that the department SPAR user can modify the September MCS percentages. Upon completion, the SPAR user must notify SPARhelp so that FCR can reinstate the salary cap.
4. Please note, this must be requested within the allowable SPAR modification timeframe. 90-day requests for modifications related to the change in salary cap/retroactive increases **will not** be approved.

Final Note: For employees who received an increase in October, if a modification of July, August or September effort for 12 month faculty or September effort for 8 month faculty is required at any time, a CAP Override will be required to assure the cost sharing for those months is correctly reported. If you try to modify the effort in these months yourself, SPAR will calculate MCS at the new higher annual salary rate when MCS should be calculated at the lower former rate that they were actually paid during those months.

Individuals who are Newly Cap Eligible (NCE) are not required to recognize MCS in the month of September because their regular salary payment did not exceed the DHHS salary cap. However, the new annual salary on IBS was updated in the PRISM application the first week of October with effective dates of July 1, 2022 for 12 month faculty and September 1, 2022 for 8 month faculty. Therefore, if SPAR modifications have been made to Actual Effort percentages on September cap account lines after the PRISM update to IBS, the SPAR application will force you to recognize MCS based on this higher IBS rate of pay. After taking the steps below to account for the retroactive pay increase in October, these SPARs will reflect MCS on September lines. See **Step E** after these steps for action to be taken to eliminate this September cost sharing.

The beginning SPAR will reflect the salary distribution based on the \$190,000 previous annual salary with no entries for Mandatory Cost Sharing.

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B. September Effort Reporting – Record effort with no MCS required

1. For all regular lines in the Effort Reporting and Distribution section with a 1-SEP-2022 start date, change the end date to 30-SEP-2022.
2. If there are any joint lines in the Cost Sharing and Effort Reporting section with a 1-SEP-2022 start date, change the end date to a 30-SEP-2022.
3. For those SPARs with Cap Accounts having an 'N' cost share code:
 - a. Create new regular line for each Cap Account with an 'M' cost share code. The SPAR cannot be saved if there is not an 'M' line for each Cap Account.
 - b. Enter 0% Actual effort percentage for each of these 'M' lines. (These lines will not require joint line(s) in the Cost Sharing for Effort Reporting section.)

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix [2] Start Period [SEP-22] End Period [DEC-22] Pay Year Type [12/12] Dept [34204]
 Reason for SPAR [LD % Change - Certification Required] ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.34204.5100.00000.000000.000000.000000.N	80.00	80.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.N	15.00	15.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.000000.N	5.00	5.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>

4. Save a screenshot of the SPAR when all 'M' lines have been created for use in restoring Actual effort percentages in **Step E** below during the Cap Override process. Be sure to include all lines in the screenshot, multiple screenshots may be required.
5. After capturing the screenshots, zero out the Actual effort percentages on all Cap Account 'N' lines and add this Actual effort to the cost share recipient account (an institutional account).
6. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the September balances are 100% Actual and Distributed.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 2 Start Period SEP-22 End Period DEC-22 Pay Year Type 12/12 Dept 34204
 Reason for SPAR LD % Change - Certification Required ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.34204.5100.00000.000000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	5	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Result:

All September effort activity has been isolated on September-only lines to separately report and identify the period for which MCS does not apply and required 'M' lines have been created to enable the SPAR to be saved. Screen shots have been created to reinstate Cap Account Actual effort percentages in **Step E**.

C. October Effort Reporting – Record MCS at New Annual Salary and add additional R lines to account for retroactive pay received in October

1. Create regular cost share recipient line(s) for 1-Oct-2022 through 31-Oct-2022

<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	02.34204.5100.00000.000000.00000.N	80.00	80.45	<input type="checkbox"/>	<input type="checkbox"/>
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2. Using values from the completed [Retroactive Salary Adj Template-Newly Cap Eligible](#), create the new regular 'M' and 'R' October lines for each of the regular Cap account SPAR lines changed in the previous step.
 - a. October 'M' line Actual % values are found under the template column K heading "Month of Retro Pay 'M' Line Actual Effort"
 - b. October 'R' regular line Actual% values are found under the template column L heading "Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %"

<input type="checkbox"/>	7	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	14.77	14.67	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	8	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.23	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	9	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.M	4.92	4.88	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	10	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.R	.08	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>

SCENARIO 2 - Newly Cap Eligible after Retroactive Increase							
UNIVERSITY OF PITTSBURGH		Effective Salary Cap		203,700.00			
Retroactive Salary Adjustment Template - Newly Cap Eligible		Annualized Retro Not Subject to CS		41,100.00			
For Faculty Newly Over the DHHS Salary Cap		Effective MCS Base		244,800.00			
Instruction Guide		Faculty Member:		Faculty B			
Institutional Base Salary (IBS) Calculation		Percentage FTE:		1.00			
Computed Contract Salary	250,000.00	Effective Allowable Salary Rate		Retro Month	Regular Salary		
Length of Contract	12			97.92%	99.37%		
Annualized Salary	250,000.00	Month of Pay IBS Calculation					
Percentage FTE	1.00	New Annual Salary		205,000.00			
Annualized Salary @ 1 FTE	250,000.00	Former Annual Salary		190,000.00			
Administrative Supplements	-	Monthly Cap rate		16,975.00			
Annualized IBS	250,000.00	Former Monthly Salary		15,833.33			
# of Months of Retro Adj	3	Increase Not Subject to Cost Sharing		1,141.67			
		Retro Adj in Pay Not Subject to MCS		3			
		New Monthly Salary		17,083.33			
		Plus Retro Increase Included in Pay		3,750.00			
		Total Salary Paid Including Retro		20,833.33			
				X 12			
		Salary Plus Retro Annualized for MCS		250,000.00			
Note: See SPAR Detail tab for guidance in updating SPAR lines.							
Proposal/Award #	Proposed/ Actual Effort %	MCS - Month of Retro Pay		MCS - All Subsequent Months		Month of Retro Pay 'M' Line Actual Effort	Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %
		Maximum Allowable Effort Distribution to Award	Required Cost Sharing %	Allowable Effort Distribution to Award	Required Cost Sharing %		
137171	15.00%	14.68%	0.32%	14.90%	0.10%	14.77%	0.23%
418968	5.00%	4.89%	0.11%	4.96%	0.04%	4.92%	0.08%

3. If you have any other Regular lines (non-DHHS cap accounts), create October lines on the SPAR at this time.
4. Create associated cost share (joint) lines required for all new regular 'M' and 'R' lines. Create associated cost share

- a. MCS will be calculated automatically for the cost share 'M' lines using the Calc MCS button.
 - b. Cost share 'R' joint lines will have CS% equal to Actual% on the regular 'R' lines.
5. Click Refresh Shared Pcts button in Cost Sharing for Effort Reporting section.
6. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the October Actual and Dist% columns are 100%.

The October regular and cost share lines have been created to record correct MCS incorporating the retroactive salary increase and the new annual salary values.

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 2 Start Period SEP-22 End Period DEC-22 Pay Year Type 12/12 Dept 34204
 Reason for SPAR LD % Change - Certification Required
☐ Recert Overridden
☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
	1	01-SEP-2022	30-SEP-2022	02.34204.5100.00000.000000.000000.N	100.00	100.00		
	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.N	.00	.00	<input checked="" type="checkbox"/>	
	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.000000.N	.00	.00	<input checked="" type="checkbox"/>	
	4	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>	
	5	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>	
	6	01-OCT-2022	31-OCT-2022	02.34204.5100.00000.000000.000000.000000.N	80.00	80.45		
	7	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.M	14.77	14.67	<input checked="" type="checkbox"/>	
	8	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.R	.23	.00	<input checked="" type="checkbox"/>	
	9	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.M	4.92	4.88	<input checked="" type="checkbox"/>	
	10	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.R	.08	.00	<input checked="" type="checkbox"/>	

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
	6.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.M	.10
	6.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.R	.23
	6.03	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.M	.04
	6.04	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.R	.08

D. November-December Effort Reporting – Record MCS at New Annual Salary

1. Create cost share recipient line(s) for 1-NOV-2022 through 31-DEC-2022.

		11	01-NOV-2022	31-DEC-2022	02.34204.5100.00000.000000.000000.000000.N	80.00	80.14	<input type="checkbox"/>	<input type="checkbox"/>
--	--	----	-------------	-------------	--	-------	-------	--------------------------	--------------------------

2. Create new Regular lines for all active accounts for the Nov-Dec period using the correct level of Actual effort as confirmed with the PI.

		12	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.000000.000000.M	15.00	14.90	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		13	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.000000.000000.M	5.00	4.96	<input checked="" type="checkbox"/>	<input type="checkbox"/>

3. Create associated cost share (joint) lines required for all regular 'M' and/or 'V' lines.

Cost Sharing for Effort Reporting								
New	Line No	Start Date	End Date	Account Number	CS%			
	6.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.M	.10			
	6.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.000000.R	.23			
	6.03	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.M	.04			
	6.04	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.000000.R	.08			
	11.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.000000.000000.M	.10			
	11.02	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.000000.000000.M	.04			

4. The system will automatically calculate MCS using the new annual salary (the [Cost Share Template](#) can be used to confirm system calculations).
5. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the November and December Actual and Dist% columns are 100%.

Result:

All required accounts and related cost share lines for November 1 – December 31 have been created. MCS has been correctly calculated using new annual base salary and current DHHS salary cap.

At this point, save the SPAR. You have completed the SPAR revision to properly reflect the October retroactive salary increase payment. **Step E is required to properly reflect Actual effort percentages on the September Cap Accounts.**

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number Full Name SPAR No. Start Period End Period

SPAR Info
 SPAR No. SPAR Suffix Start Period End Period Pay Year Type Dept
 Reason for SPAR ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.34204.5100.00000.000000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	02.34204.5100.00000.000000.00000.00000.N	80.00	80.45	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	7	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	14.77	14.67	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	8	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.23	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	9	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.M	4.92	4.88	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	10	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.R	.08	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	11	01-NOV-2022	31-DEC-2022	02.34204.5100.00000.000000.00000.00000.N	80.00	80.14	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	12	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	15.00	14.90	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	13	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.00000.00000.M	5.00	4.96	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	6.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	.10
<input type="checkbox"/>	6.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.23
<input type="checkbox"/>	6.03	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.M	.04
<input type="checkbox"/>	6.04	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.00000.00000.R	.08
<input type="checkbox"/>	11.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	.10
<input type="checkbox"/>	11.02	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.00000.00000.M	.04

E. September Effort – for SPARs reflecting ‘M’ lines in September for those employees who are Newly Cap Eligible (NCE)

- Actual Effort for all September Cap Accounts has been zeroed out to prevent calculation of MCS on the new Annual Salary amount that was not paid until October. A cap override is necessary to reinstate these Actual effort percentages to properly reflect sponsored activities with no associated cost sharing.
- Send an email to SPARhelp@cfo.pitt.edu to request the cap override. Indicate ‘NCE Salary Cap Override’ in the subject line of the email.
- The following documents should be included in the email:
 - a screenshot of the SPAR (created in Step B) with the request identifying all September grant lines and the corresponding Actual effort values to be reinstated and the Actual effort value for the cost share recipient line
 - the completed Retroactive Salary Adj Template-Newly Cap Eligible used for the steps above
- FCR will confirm the NCE status of the employee and override the salary cap. The department SPAR user will modify the necessary Actual effort percentages. Upon completion of the SPAR updates, the

SPAR user must notify SPARhelp so that FCR can reinstate the salary cap. There will be no MCS recorded for these Cap Accounts in the month of September.

5. **Please note**, this must be requested within the allowable SPAR modification timeframe. 90-day requests for modifications related to the change in salary cap/retroactive increases **will not** be approved.

Result:

Effort will be recognized on September Cap Account lines with no corresponding MCS since the salary paid in September was below the DHHS salary cap. MCS required on the retroactive salary payment for September but paid in October has been recognized by created October R lines.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 4 Start Period SEP-22 End Period DEC-22 Pay Year Type 12/12 Dept 34204
 Reason for SPAR LD % Change - Certification Required ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
	1	01-SEP-2022	30-SEP-2022	02.34204.5100.00000.000000.000000.N	80.00	80.00	<input type="checkbox"/>	<input type="checkbox"/>
	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.00000.N	15.00	15.00	<input type="checkbox"/>	<input type="checkbox"/>
	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.00000.N	5.00	5.00	<input type="checkbox"/>	<input type="checkbox"/>
	4	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.00000.M	.00	.00	<input type="checkbox"/>	<input type="checkbox"/>
	5	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.418968.000000.00000.M	.00	.00	<input type="checkbox"/>	<input type="checkbox"/>
	6	01-OCT-2022	31-OCT-2022	02.34204.5100.00000.000000.000000.00000.N	80.00	80.45	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	7	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.00000.M	14.77	14.67	<input type="checkbox"/>	<input type="checkbox"/>
	8	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.00000.R	.23	.00	<input type="checkbox"/>	<input type="checkbox"/>
	9	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.00000.M	4.92	4.88	<input type="checkbox"/>	<input type="checkbox"/>
	10	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.00000.R	.08	.00	<input type="checkbox"/>	<input type="checkbox"/>
	11	01-NOV-2022	31-DEC-2022	02.34204.5100.00000.000000.000000.00000.N	80.00	80.14	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	12	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.000000.00000.M	15.00	14.90	<input type="checkbox"/>	<input type="checkbox"/>
	13	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.000000.00000.M	5.00	4.96	<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
	6.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.00000.M	.10
	6.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.000000.00000.R	.23
	6.03	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.00000.M	.04
	6.04	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.418968.000000.00000.R	.08
	11.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.000000.00000.M	.10
	11.02	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.418968.000000.00000.M	.04

Note: Any subsequent SPAR modification after this initial override process is completed will require a CAP Override.

Scenario 3: For employees who have an Annual Salary below the DHHS salary cap both before and after the current increase; however, retroactive pay distributed in October causes the October-only pay to be over the allowable monthly cap (\$16,975 for cap of \$203,700), no action is required.

No October cost sharing is needed in this scenario because the distribution of the retroactive salary increase represents payment of deferred salary. Payment of salary deferrals is not considered in the determination of Institutional Base Salary for purposes of computing mandatory cost sharing related to the DHHS salary cap. And, because the employee's new Annual Salary does not exceed the salary cap, there is no need to compute cost sharing for the months of July - October when the retroactive increase was earned.

Scenario 4: For 8 month employees with an Annual Salary above the DHHS salary cap prior to the current increase whose Sep-Dec SPARs were created with 100% on the department organizational account.

8 month employees who are over the cap, who received salary increases in October (retroactive to Sept 1) and whose beginning Sep-Dec SPAR have only the organizational account listed on the SPAR will require special attention. These employees are required to recognize MCS in September at their former salary rate. However, the new annual salary or IBS was updated in the PRISM application the first week of October with an effective date of September 1, 2022 for 8 month faculty. Therefore, when SPAR modifications are made to Actual Effort percentages on September cap account lines after the PRISM update to IBS, the SPAR application will force you to recognize MCS based on this higher IBS rate of pay. After taking the steps below to account for the retroactive pay increase in October, these SPARs will reflect MCS on September lines. See **Step E** after these steps for action to be taken to correctly record MCS in September based on the former pay rate.

A. Original SPAR

Sep-Dec SPARs created by the system for less than annual faculty will default to a single 100% effort line to the organizational department account.

Labor Distribution and Cost Sharing Percentages								
Person Info								
Emp Number	Full Name		SPAR No.	Start Period	End Period			
SPAR Info								
SPAR No.	SPAR Suffix	Start Period	End Period	Pay Year Type	Dept			
Reason for SPAR				<input type="checkbox"/> Recert Overridden <input type="checkbox"/> Certification Complete				
Effort Reporting and Distribution								
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
	1	01-SEP-2022	31-DEC-2022	02.23301.5100.00000.000000.00000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>

B. September Effort Reporting – Record effort distribution with M lines

1. Enter regular lines in the Effort Reporting and Distribution section with a 1-SEP-2022 start date and 30-SEP-2022 end date to record the correct distribution.
 - If you plan to use the existing department 02 account to record effort distribution or cost sharing, change the end date on line 1 to 30-SEP-2022
2. Enter joint lines in the Cost Sharing for Effort Reporting section with a 1-SEP-2022 start date and 30-SEP-2022 end date.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number Full Name SPAR No. Start Period End Period

SPAR Info
 SPAR No. SPAR Suffix Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 23301
 Reason for SPAR New Certification Period - Certification Not Required ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23301.5400.00000.000000.00000.N	85.00	93.21	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	3.21
<input checked="" type="checkbox"/>	1.02	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00

3. The September 'M' line(s) entered on the SPAR have MCS calculated using the new, higher annual salary. Since the employee was paid at the former annual salary for the month of September, their MCS must be calculated at the rate of pay they received in that month.
 - You will need to complete the regular [Cost Sharing Template](#) for any 'M' lines using the former annual salary (the pay they received in the month of September) to determine the MCS required. Save this template.

UNIVERSITY OF PITTSBURGH							
Template for Use in Calculating Mandatory Cost Sharing							
DHHS Awards			Effective Salary Cap	203,700.00	Enter current DHHS salary cap of \$203,700 or other sponsor cap.		
			Faculty Member:	Faculty C			
Institutional Base Salary (IBS) Calculation			Percentage FTE:	1.00			
Contract Salary	190,000.00		Effective Allowable Salary Rate	71.47%			
Length of Contract	8						
Annualized Salary	285,000.00						
Percentage FTE	1.00						
Annualized Salary @ 1 FTE	285,000.00						
Administrative Supplements	-						
Annualized IBS	285,000.00						
Proposal/Award #		Proposed/ Actual Effort %	Allowable Effort Distribution to Award	Required Cost Sharing %	Monthly Cost Share Dollars Charged to Department	Monthly Salary Dollars Charged to Grant	
134722		10.00%	7.14%	2.86%	679.25	1,695.75	

- Please refer to **Step E** which explains the Cap Override process that will be required to update the September MCS using the completed Cost Sharing Template.

Result:

All September effort activity has been recorded. Cost sharing template has been completed for use in Step E to record September MCS at correct rate.

C. October Effort Reporting - Record MCS at New Annual Salary and add additional R lines to account for retroactive pay received in October

- Create regular cost share recipient line(s) for 1-OCT-2022 through 31-OCT-2022

4	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.000000.000000.000000.N	85.00	93.55	<input type="checkbox"/>	<input type="checkbox"/>
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- Using values from the completed [Retroactive Salary Adjustment Template](#), create the new regular 'M' and 'R' October lines for each of the regular Cap account SPAR lines changed in the previous step.

- The October 'M' line Actual percentages are found under the template column K heading "Month of Retro Pay 'M' Line Actual Effort".
- The October 'M' line Actual percentages are found under the template column L heading "Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %".
- See highlighted on Retro template below.

5	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.000000.M	9.51	6.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.000000.R	.49	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>

SCENARIO 1 - Over Salary Cap Before and After Retroactive Increase									
UNIVERSITY OF PITTSBURGH									
Retroactive Salary Adjustment Template									
DHHS Awards									
Instruction Guide									
<u>Institutional Base Salary (IBS) Calculation</u>									
Contract Salary	210,000.00		Effective Salary Cap	203,700.00					
Length of Contract	8		Faculty Member:	Faculty C					
Annualized Salary	315,000.00		Percentage FTE:	1.00					
Percentage FTE	1.00				Retro Month		Regular Salary		
Annualized Salary @ 1 FTE	315,000.00		Effective Allowable Salary Rate	64.67%			67.90%		
Administrative Supplements	-		<u>Month of Pay IBS Calculation</u>						
Annualized IBS	315,000.00		New Annual Salary	200,000.00					
			Former Annual Salary	190,000.00					
			Amount of Annual Increase	10,000.00					
				8.00					
			Monthly Increase	1,250.00					
			New Monthly Salary	25,000.00					
			Retro Increase Included in Pay	1,250.00					
			Total Salary Paid Including Retro	26,250.00					
				8.00					
			Salary Plus Retro Annualized for MCS	210,000.00					
			Note: See SPAR Detail tab for guidance in updating SPAR lines.						
			MCS - Month of Retro Pay		MCS - All Subsequent Months				
			Maximum Allowable Effort Distribution to Award	Required Cost Sharing %	Allowable Effort Distribution to Award	Required Cost Sharing %			
							Month of Retro Pay 'M' Line Actual Effort	Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %	
Proposal/Award #		Proposed/Actual Effort %							
134722		10.00%	6.46%	3.54%	6.79%	3.21%	9.51%	0.49%	

3. If you have any other Regular lines (non-DHHS cap accounts or V lines), create October lines on the SPAR at this time.

	4.01	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	3.06
	4.02	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49
	4.03	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00

6. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the October Actual and Dist% columns are 100%.

The October regular and cost share lines have been created to record correct MCS incorporating the retroactive salary increase and the new annual salary values.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 1 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 23301
 Reason for SPAR **New Certification Period - Certification Not Required** ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23301.5400.00000.000000.00000.N	85.00	93.21	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23301.5100.00000.000000.00000.00000.N	85.00	93.55	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	9.51	6.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	7	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	3.21
<input type="checkbox"/>	1.02	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00
<input type="checkbox"/>	4.01	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	3.06
<input type="checkbox"/>	4.02	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49
<input checked="" type="checkbox"/>	4.03	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00

D. November-December Effort Reporting

1. Create cost share recipient line for November 1 – December 31.

<input type="checkbox"/>	<input type="checkbox"/>	8	01-NOV-2022	31-DEC-2022	02.23301.5100.00000.000000.00000.N	85.00	93.21	<input type="checkbox"/>	<input type="checkbox"/>
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2. Create new Regular lines for all active accounts for the Nov-Dec period using the correct level of effort as confirmed with the PI.

<input type="checkbox"/>	<input type="checkbox"/>	9	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	10	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>

3. Create associated Cost Share (joint) lines required for all regular 'M' and/or 'V' lines created.

<input type="checkbox"/>	<input type="checkbox"/>	8.01	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	3.21			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	8.02	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00			

4. The system will automatically calculate MCS using the new annual salary (the cost sharing template can be used to confirm system calculations).

- Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the November and December Actual and Dist% columns are 100%.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 1 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 23301
 Reason for SPAR **New Certification Period - Certification Not Required** ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23301.5400.00000.000000.00000.00000.N	85.00	93.21	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23301.5100.00000.000000.00000.00000.N	85.00	93.55	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	9.51	6.45	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	7	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	8	01-NOV-2022	31-DEC-2022	02.23301.5100.00000.000000.00000.00000.N	85.00	93.21	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	9	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	10	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	3.21
<input type="checkbox"/>	1.02	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00
<input type="checkbox"/>	4.01	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	3.06
<input type="checkbox"/>	4.02	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49
<input type="checkbox"/>	4.03	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00
<input type="checkbox"/>	8.01	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	3.21
<input checked="" type="checkbox"/>	8.02	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00

Result:

All required accounts and related cost share lines for November 1 – December 31 have been created. MCS has been correctly calculated using new annual base salary and current DHHS salary cap.

At this point, save the SPAR. You have completed the SPAR revision to properly reflect the October retroactive salary increase payment. **Step E is required to properly reflect Actual effort percentages on the September Cap Accounts.**

E. Record September MCS at Former Annual Salary - Cap Override Required

1. September MCS should be calculated at the old annual salary value (September pay annualized) limited by the DHHS salary cap.
2. A CAP override will need to be requested via SPARhelp@cfo.pitt.edu so that the appropriate September MCS values can be manually entered. Indicate 'Salary Cap Override' in the subject line of the email.
 - Please attach the completed [Cost Sharing Template](#) from Step B indicating September MCS values to be entered based on the former annual salary
3. FCR will override the salary cap and the department SPAR user will modify the September MCS percentages. After the September MCS has been updated, the SPAR user must reply to SPARhelp that the SPAR has been modified and FCR will reinstate the salary cap.
- F. Please note, this must be requested within the allowable SPAR modification timeframe. 90-day requests for modifications related to the change in salary cap/retroactive increases **will not** be approved.

Result:

September Cap Account lines will have MCS recorded using the former annual salary rate since that is the salary they received in the month of September. MCS required on the retroactive salary payment for September but paid in October has been recognized by created October R lines.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 2 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 23301
 Reason for SPAR LD % Change - Certification Required ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23301.5400.00000.000000.00000.N	85.00	92.86	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	7.14	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23301.5100.00000.000000.00000.00000.N	85.00	93.55	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	9.51	6.45	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49	.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	7	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	8	01-NOV-2022	31-DEC-2022	02.23301.5100.00000.000000.00000.00000.N	85.00	93.21	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	9	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	10.00	6.79	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	10	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00	.00	<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	1.01	01-SEP-2022	30-SEP-2022	05.13207.5100.00000.134722.00000.00000.M	2.86
<input type="checkbox"/>	1.02	01-SEP-2022	30-SEP-2022	05.23301.5100.00000.135941.00000.00000.V	5.00
<input type="checkbox"/>	4.01	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.M	3.06
<input type="checkbox"/>	4.02	01-OCT-2022	31-OCT-2022	05.13207.5100.00000.134722.00000.00000.R	.49
<input type="checkbox"/>	4.03	01-OCT-2022	31-OCT-2022	05.23301.5100.00000.135941.00000.00000.V	5.00
<input type="checkbox"/>	8.01	01-NOV-2022	31-DEC-2022	05.13207.5100.00000.134722.00000.00000.M	3.21
<input type="checkbox"/>	8.02	01-NOV-2022	31-DEC-2022	05.23301.5100.00000.135941.00000.00000.V	5.00

Final Note: For faculty who received an increase in October, if a modification of July, August or September effort for 12 month faculty or September effort for 8 month faculty is required at any time, a CAP Override will be required to assure the cost sharing for those months is correctly reported. If you try to modify the effort in these months yourself, SPAR will calculate MCS at the new higher annual salary rate when MCS should be calculated at the lower former rate that they were actually paid during those months.

Scenario 5: For 18 month employees with an Annual Salary below the DHHS salary cap prior to the current increase but with an Annual Salary above the DHHS salary cap after the current increase whose Sep-Dec SPARs were created with 100% on the department organizational account.

If the annual salary is below the salary cap before and above the salary cap after the increase in annual salary and the retroactive increase occurs mid-way through a period of performance, the affected SPAR must be modified. The steps below must be followed to ensure appropriate MCS reporting for the retroactive salary increase. Prior to beginning the SPAR modification, the [Retroactive Salary Adj Template-Newly Cap Eligible](#) should be completed to prevent timing out of the SPAR system. Please be aware, this template has been modified to accommodate retroactive adjustments of varying lengths. For the October increase for 8 month faculty, you must enter '1' in cell B24 to indicate the number of months of retro adjustment.

Individuals who are Newly Cap Eligible (NCE) are not required to recognize MCS in the month of September because their regular salary payment did not exceed the DHHS salary cap. However, the new annual salary or IBS was updated in the PRISM application the first week of October with effective dates September 1, 2022 for 8 month faculty. Therefore, if SPAR modifications have been made to Actual Effort percentages on September cap account lines after the PRISM update to IBS, the SPAR application will force you to recognize MCS based on this higher IBS rate of pay. After taking the steps below to account for the retroactive pay increase in October, these SPARs will reflect MCS on September lines. See **Step E** after these steps for action to be taken to eliminate this September cost sharing.

A. Original SPAR

Sep-Dec SPARs created by the system for less than annual faculty will default to a single 100% effort line to the organizational department account.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number: [Redacted] Full Name: [Redacted] SPAR No.: [Redacted] Start Period: [Redacted] End Period: [Redacted] Find

SPAR Info
 SPAR No.: [Redacted] SPAR Suffix: 1 Start Period: SEP-22 End Period: DEC-22 Pay Year Type: 08/08 Dept: 23201 ☐ Prior Fiscal Year ☒ CAP Eligible
 Reason for SPAR: **New Certification Period - Certification Not Required** ☐ Recert Overridden ☐ Query Only ☐ CAP Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
	1	01-SEP-2022	31-DEC-2022	02.23201.5400.00000.000000.00000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>

Save - Modify
 Refresh/New Pct New Pct by A
 Create Next Cert. Period

B. September Effort Reporting – Record effort with no MCS required

1. Enter regular lines in the Effort Reporting and Distribution section with a 1-SEP-2022 start date and end date of 30-SEP-2022 to record the correct effort distribution.

Effort Reporting and Distribution									
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS	Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.000000.000000.N	80.00	100.00	<input type="checkbox"/>		<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.N	20.00	19.40	<input checked="" type="checkbox"/>		<input type="checkbox"/>

- If you plan to use the existing department 02 account to record effort, change the end date on line 1 to 30-SEP-2022.
 - Any cap account line (indicated with a check box in the “Cap Acct” column) that you have entered should have ‘N’ cost share code as no cost sharing is required in the month of September.
2. For lines with Cap Accounts having an ‘N’ cost share code:
 - a. Create new regular line for each Cap Account with an ‘M’ cost share code. The SPAR cannot be saved if there is not an ‘M’ line for each Cap Account.

<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>		<input type="checkbox"/>
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3. Enter 0% Actual effort percentage for each of these ‘M’ lines. Save a screenshot of the SPAR when all ‘M’ lines have been created for use in restoring Actual effort percentages in **Step E** below during the Cap Override process. Be sure to include all lines in the screenshot, multiple screenshots may be required.

Labor Distribution and Cost Sharing Percentages												
Person Info												
Emp Number			Full Name			SPAR No.		Start Period		End Period		
SPAR Info												
SPAR No.			SPAR Suffix	1	Start Period	SEP-22	End Period	DEC-22	Pay Year Type	08/08	Dept	
Reason for SPAR New Certification Period - Certification Not Required										<input type="checkbox"/> Recert Overridden <input type="checkbox"/> Certification Complete		
Effort Reporting and Distribution												
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS	Ind			
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.000000.000000.N	80.00	100.00	<input type="checkbox"/>		<input type="checkbox"/>			
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.N	20.00	19.40	<input checked="" type="checkbox"/>		<input type="checkbox"/>			
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.000000.000000.M	.00	.00	<input checked="" type="checkbox"/>		<input type="checkbox"/>			
<input type="checkbox"/>							<input type="checkbox"/>		<input type="checkbox"/>			
<input type="checkbox"/>							<input type="checkbox"/>		<input type="checkbox"/>			

4. After capturing the screenshots, zero out the Actual effort percentages on all Cap Account ‘N’ lines and add this Actual effort to an institutional account (line 1).

Effort Reporting and Distribution									
New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind	
<input checked="" type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.00000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

- Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the September balances are 100% Actual and Distributed.

Result:

All September effort activity has been isolated on September-only lines to separately report and identify the period for which MCS does not apply and required 'M' lines have been created to enable the SPAR to be saved. Screen shots have been created to reinstate Cap Account Actual effort percentages in **Step E**.

C. October Effort Reporting – Record MCS at New Annual Salary and add additional R lines to account for retroactive pay received in October

- Create regular cost share recipient line(s) for 1-Oct-2022 through 31-Oct-2022

<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	80.00			
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- Using values from the completed [Retroactive Salary Adj Template-Newly Cap Eligible](#), create the new regular 'M' and 'R' October lines for each of the regular Cap account SPAR lines changed in the previous step.

<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	19.46	18.87	<input checked="" type="checkbox"/>		
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54	.54	<input checked="" type="checkbox"/>		

- October 'M' line Actual % values are found under the template column K heading "Month of Retro Pay 'M' Line Actual Effort"
- October 'R' regular line Actual% values are found under the template column L heading "Month of Retro Pay 'R' Line Actual Effort/Cost Sharing %"

3. If you have any other Regular lines (non-DHHS cap accounts), create October lines on the SPAR at this time.
4. Create associated cost share (joint) lines required for all new regular 'M' and 'R' lines. Create associated cost share

- a. MCS will be calculated automatically for the cost share 'M' lines using the Calc MCS button.
 - b. Cost share 'R' joint lines will have CS% equal to Actual% on the regular 'R' lines.
5. Click Refresh Shared Pcts button in Cost Sharing for Effort Reporting section.
6. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the October Actual and Dist% columns are 100%.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 1 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 232
 Reason for SPAR **New Certification Period - Certification Not Required** ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.00000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	81.13	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	19.46	18.87	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input type="checkbox"/>	4.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	.59
<input checked="" type="checkbox"/>	4.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54

Result:

The October regular and cost share lines have been created to record correct MCS incorporating the retroactive salary increase and the new annual salary values.

D. November-December Effort Reporting – Record MCS at New Annual Salary

1. Create cost share recipient line(s) for 1-NOV-2022 through 31-DEC-2022.

<input type="checkbox"/>	7	01-NOV-2022	31-DEC-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	80.00	<input type="checkbox"/>
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2. Create new Regular lines for all active accounts for the Nov-Dec period using the correct level of Actual effort as confirmed with the PI.

<input type="checkbox"/>	8	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	20.00	19.40	<input checked="" type="checkbox"/>
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3. Create associated cost share (joint) lines required for all regular 'M' and/or 'V' lines.

<input type="checkbox"/>	7.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M		.60	
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4. The system will automatically calculate MCS using the new annual salary (the [Cost Share Template](#) can be used to confirm system calculations).
5. Click Refresh/New Pcts button in the Effort Reporting and Distribution section to confirm the November and December Actual and Dist% columns are 100%.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 1 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 23
 Reason for SPAR **New Certification Period - Certification Not Required** ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
<input type="checkbox"/>	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.00000.00000.N	100.00	100.00	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	4	01-OCT-2022	31-OCT-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	81.13	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	5	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	19.46	18.87	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	6	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54	.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	7	01-NOV-2022	31-DEC-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	80.60	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	8	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	20.00	19.40	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
<input checked="" type="checkbox"/>	4.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	.59
<input type="checkbox"/>	4.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54
<input type="checkbox"/>	7.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	.60
<input type="checkbox"/>					

Result:

All required accounts and related cost share lines for November 1 – December 31 have been created. MCS has been correctly calculated using new annual base salary and current DHHS salary cap.

At this point, save the SPAR. You have completed the SPAR revision to properly reflect the October retroactive salary increase payment. **Step E is required to properly reflect Actual effort percentages on the September Cap Accounts.**

E. September Effort – for SPARs reflecting ‘M’ lines in September for those employees who are Newly Cap Eligible (NCE)

1. Actual Effort for all September Cap Accounts has been zeroed out to prevent calculation of MCS on the new Annual Salary amount that was not paid until October. A cap override is necessary to reinstate these Actual effort percentages to properly reflect sponsored activities with no associated cost sharing.
2. Send an email to SPARhelp@cfo.pitt.edu to request the cap override. Indicate ‘NCE Salary Cap Override’ in the subject line of the email.
3. The following documents should be included in the email:
 - a. a screenshot of the SPAR (created in Step B) with the request identifying all September grant lines and the corresponding Actual effort values to be reinstated and the Actual effort value

- for the cost share recipient line
- b. the completed Retroactive Salary Adj Template-Newly Cap Eligible used for the steps above

4. FCR will confirm the NCE status of the employee and override the salary cap. The department SPAR user will modify the necessary Actual effort percentages. Upon completion of the SPAR updates, the SPAR user must notify SPARhelp so that FCR can reinstate the salary cap. There will be no MCS recorded for these Cap Accounts in the month of September.
5. **Please note**, this must be requested within the allowable SPAR modification timeframe. 90-day requests for modifications related to the change in salary cap/retroactive increases **will not** be approved.

Labor Distribution and Cost Sharing Percentages

Person Info
 Emp Number [REDACTED] Full Name [REDACTED] SPAR No. [REDACTED] Start Period [REDACTED] End Period [REDACTED]

SPAR Info
 SPAR No. [REDACTED] SPAR Suffix 3 Start Period SEP-22 End Period DEC-22 Pay Year Type 08/08 Dept 233
 Reason for SPAR LD % Change - Certification Required ☐ Recert Overridden ☐ Certification Complete

Effort Reporting and Distribution

New	Line No	Start Date	End Date	Account Number	Actual%	Dist%	Cap Acct	CS Ind
	1	01-SEP-2022	30-SEP-2022	02.23201.5400.00000.000000.00000.00000.N	80.00	80.00	<input type="checkbox"/>	<input type="checkbox"/>
	2	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.N	20.00	20.00	<input type="checkbox"/>	<input type="checkbox"/>
	3	01-SEP-2022	30-SEP-2022	05.34204.5100.00000.137171.00000.00000.M	.00	.00	<input type="checkbox"/>	<input type="checkbox"/>
	4	01-OCT-2022	31-OCT-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	81.13	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	5	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	19.46	18.87	<input type="checkbox"/>	<input type="checkbox"/>
	6	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54	.00	<input type="checkbox"/>	<input type="checkbox"/>
	7	01-NOV-2022	31-DEC-2022	02.23201.5100.00000.000000.00000.00000.N	80.00	80.60	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	8	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	20.00	19.40	<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>
							<input type="checkbox"/>	<input type="checkbox"/>

Cost Sharing for Effort Reporting

New	Line No	Start Date	End Date	Account Number	CS%
	4.01	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.M	.59
	4.02	01-OCT-2022	31-OCT-2022	05.34204.5100.00000.137171.00000.00000.R	.54
	7.01	01-NOV-2022	31-DEC-2022	05.34204.5100.00000.137171.00000.00000.M	.60

Result:

Effort will be recognized on September Cap Account lines with no corresponding MCS since the salary paid in September was below the DHHS salary cap. MCS required on the retroactive salary payment for September but paid in October has been recognized by created October R lines.

Note: Any subsequent SPAR modification after this initial override process is completed will require a CAP Override.