

SUPPLEMENTAL RESOURCES RELATED TO TARGET BUDGET GUIDELINES

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WHAT'S NEW OR NOTABLE IN FY 2024?

Quick Start Guide has been added. See last page of this document to get started.

Exhibit C

Overhead rates will no longer be provided on Exhibit C. A table of rates can be viewed at the Overhead Rates selection under the Business Manager task:

▲  Business Manager

 Overhead Rates

Pre-Seeded Budgets

Each RCs budget has been pre-seeded and ties to its target budget (with a few exceptions for RCs that specifically requested to not be pre-seeded). Budgets have been seeded as follows:

- Entity 02 Operating Accounts
 - Revenues – Ending Permanent Budget (EPB)
 - Salaries – EPB plus applicable combined salary increase pool percentages
 - Fringes – according to seeded salaries and FY24 fringe benefit rates
 - Utilities – based on Schedule 5 or at EPB or Prior Year Actual (PYA)
 - All Else – EPB
 - Placeholders – see below
- Entity 02 Financial Aid accounts – seeded amounts from Exhibit E
- Entity 03 Auxiliary and Non-Auxiliary accounts
 - Revenues – Prior Year Actual (PYA)
 - Salaries – PYA plus applicable combined salary increase pool percentages
 - Fringes – according to seeded salaries and FY24 fringe benefit rates
 - Overhead – Modified Total Direct Costs as seeded multiplied by the applicable overhead rate
 - All Else – PYA
 - ***Note that entity 03 budgets need to be submitted with a balanced budget (revenues = expenses), so adjustments from the pre-seeded budgets will need to be made.***

Budget Placeholders

Pre-seeded budget include placeholders to account for items that are typically adjustments within the target letters and are not easily pre-seeded using the formulas noted above.

On the budget input screen, you may see the following placeholder categories (if you have nothing seeded to a placeholder, it will not appear):

- Exhibit B Revenue Adjustments,
- Sched 1 Transfers and Annualizations of Perm BMRs
 - If the transfer of a department is something other than a simple change to its RC assignment (for example, if only a portion of a department’s budget is moving to another RC), a placeholder will be seeded here.
 - If a prior year permanent BMR needs to be annualized, a placeholder will be seeded here.
- Sched 2 Changes Needed to Cost Recovery (seeded comp incr)
 - For cost-recovered compensation, an increase seeded to the associated salaries and fringe benefits. A corresponding increase to cost recovery needs to be made.
- Sched 4 Changes Needed to Seeded Salaries (Unions)
 - Compensation, included Union salaries, was seeded at the staff compensation increase pool percentage, but unions are funded on Schedule 4 according to the collective bargaining agreement.
- Sched 3 Reduc/Realloc and Sched 5 Program Changes
 - Schedule 3 Reductions and Reallocations will generally not be pre-seeded, so a placeholder is seeded here.
 - Schedule 5 Program Changes not already seeded elsewhere, such as Utilities, and Regional Campus financial aid, are seeded here.

If you have questions about amounts that were seeded to any of the placeholders, contact Budget & Planning (Valerie Doyle vdoyle@cfo.pitt.edu, Krista Denny krista.denny@pitt.edu, or Leah Melvin lmelvin@cfo.pitt.edu).

If applicable to your RC, placeholders have been pre-seeded to the following department IDs:

RC	Department
01	01010
03	01082
05	06100
06	11010
10	10010
15	15010
20	20010
21	21010
22	22010
23	23010
24	24010
25	25010
26	26010
30	30010

RC	Department
42	42010
43	43010
44	44010
51	51221
54	01020
56	01061
57	22125
60	60010
61	19212
67	74750
78	50205
79	99011
80	87010
81	16203

31		31010
32		32010
33		33010
34		34010
39		38010
41		41010

86		01049
87		01043
89		02040
91		79861
92		01042
93		02090
94		27010
96		79010

Before submitting your budget, you are required to move the placeholder amounts to a valid subcode or valid subcodes within any department(s) in your RC. Once the placeholder amounts are moved, **please leave the FY24 Loaded Budget placeholder cell blank (i.e., do not put a zero in the cell)**. If you do not move the placeholder amounts, we will move the balances to subcode 8100 (Miscellaneous Expense) in the indicated department when we finalize your submission. If, after the budget is loaded to PRISM, if you would like to reallocate those amounts elsewhere in your Entity 02 accounts, you can submit a BMR during the fiscal year. Refer to the [PBCS Budget Submission User Guide](#) (scroll down to Training Materials) for additional information about the placeholders and instructions on running reports in PBCS.

Faculty Salary Increases

Schedule 5 of the Target Letter includes funding for compensation increases for non-represented faculty. An attachment to your Target Letter materials provides detail by employee ID. Items to note about how the data was accumulated and how the calculations were made:

- Calculations started with a roster of all active faculty as of July 1, 2023.
- To determine amounts allocable to operating budgets, April SPAR data was applied. For May and June hires, June SPAR data was applied.
- To determine who is represented/non-represented:
 - Faculty who were held status-quo for benefits open enrollment are considered to be represented and will be under the collective bargaining agreement (CBA) currently in negotiation. No increase is provided for this group in your Target Letter. A reserve is being centrally held pending contract ratification.
 - Faculty who were not held status-quo for benefits open enrollment are considered to be non-represented. Their increases are provided on Schedule 5.
 - Because status-quo for benefits open enrollment was determined in March 2023, April, May, and June new hires were considered as follows:
 - New hires with a pay frequency of 04/04, a single term appointment, are not eligible to be represented, so they are assumed to be non-represented and included in the funding provided on Schedule 5.
 - New hires with any other pay frequency were assumed to be represented. No increase is provided for this group in your Target Letter. A reserve is being centrally held pending contract ratification.

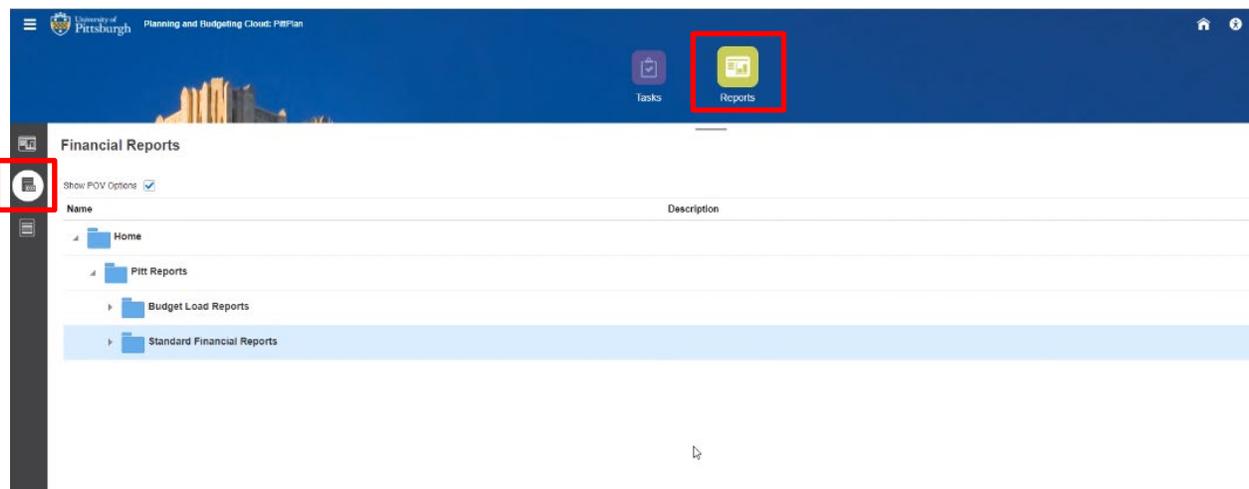
- For faculty determined to be non-represented, funding provided on Schedule 5 is calculated as follows, based on SPAR RC:
 - For pay frequencies other than 04/04: Annual Salary * SPAR Percentage * (3.0% maintenance pool + 1.0% merit, market, and equity pool)
 - For pay frequency 04/04: FY23 Gross Earnings * SPAR Percentage * (3.0% maintenance pool + 1.0% merit, market, and equity pool); because the Annual Salary in the roster is not necessarily representative of how much an RC spent on faculty hired term-by-term, we used gross earnings instead
 - FY24 Fringe Benefit rates were applied

If this methodology is not capturing something that has a material impact on the funding provided, please contact Valerie Doyle (vdoyle@cfo.pitt.edu) with details.

Running Reports

The Reports icon on the home screen will take you to the list of reports available to assist you with your budget submission.

Please click on the second icon on the left to access the Financial Reports.



After selecting a report to run, the first pop-up may look like this:



Click on Continue. You will land here, where you can enter the parameters of your report:

Entity 0203 Budget Input Summary by Department

Line Item
NoLineItem

Respond to Prompts - Google Chrome

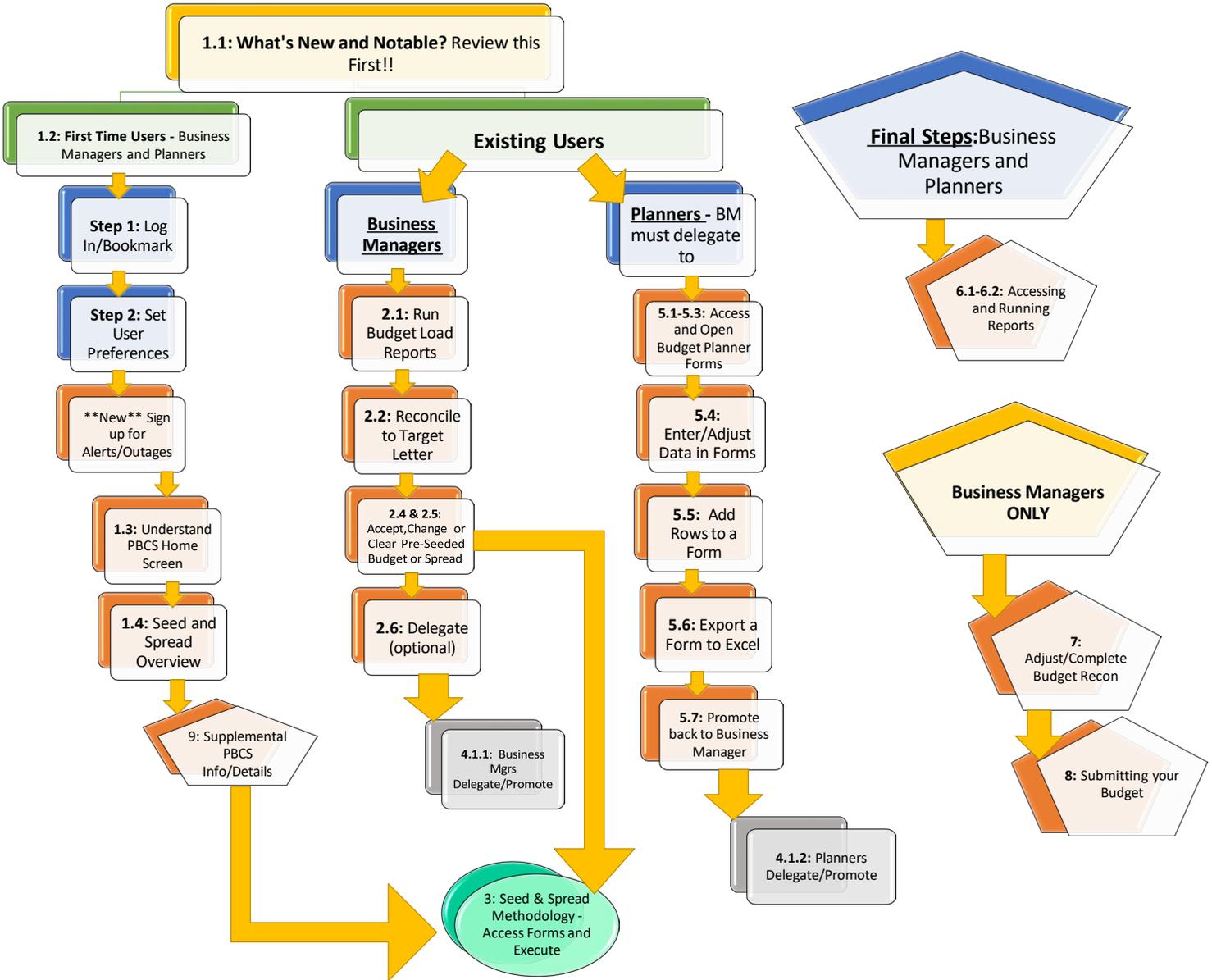
planning-a536919.pbcs.us2.oraclecloud.com/hr/modules/com/hyperion/reporting/web/common/HRDialogEncloser.jsp?fr_id=-2...

The following prompt has been defined in the report. You may use the default values shown, or select other members.

Prompt	Selection	Type	Source
Enter Department:	<input type="text"/>	Report	Report: Entity 0203 Budget Input Summary by Department Grid: Grid1

If you have an issue with changes you recently made not showing up in a report, contact Budget & Planning (Valerie Doyle vdoyle@cfo.pitt.edu, Krista Denny krista.denny@pitt.edu, or Leah Melvin lmelvin@cfo.pitt.edu) and we can execute a data push that should correct the problem.

QUICK START ACCESS GUIDE to supplement the "University of Pittsburgh Planning & Budgeting Cloud Solution (PBCS) Budget Submission User Guide:



TARGET BUDGET EXHIBITS AND SCHEDULES

The FY 2024 budget guidelines represent the compilation of budgetary decisions for FY 2024 as they affect each RC. The budget guidelines contain five components:

Exhibit A - *Calculation of Approved Operating Expenditure Budget for FY 2024*

Exhibit B - *Calculation of Approved Operating Revenue Budget*

Exhibit C - *FY 2024 Overhead Rates – see noted change for FY24*

Exhibit D - *FY 2024 Debt Service Budgets*

Exhibit E - *FY 2024 Financial Aid Budgets*

Exhibit A and Schedules 1 - 5

An RC's operating expenditure budget is generally that portion of its budget that is accounted for in Entity 02 (subcode range 5000 through 9999) and is funded from general University sources of revenue (commonly referred to as "hard money"). Expenditures related to non-auxiliary activities and to auxiliary enterprises are not included in the RC's operating expenditure budget as presented in Exhibit A. Financial aid accounts (purposes 07####) are also excluded from Exhibit A because they are allocated on Exhibit E.

The starting point for the calculation of the approved operating expenditure budget for FY 2024 is the approved operating expenditure budget for FY 2024 (as of July 1, 2022) as submitted by the RC in September 2022. This budget, and all information related to the budget calculation, is provided by the following categories:

- faculty salary (excluding fringe benefits)
- non-faculty salary (excluding fringe benefits)
- fringe benefits calculated on faculty and non-faculty salaries
- GSA/TA/TF/GSR salary (excluding fringe benefits)
- fringe benefits calculated on GSA/TA/TF/GSR salaries
- other costs (excluding cost recovery)
- cost recovery

Student salaries recorded in subcodes 5700 through 5785 are included in non-faculty salaries.

Schedule 1 of Exhibit A details changes that occurred in fiscal year 2024 to an RC's budget from the transfer of departments, or from permanent Budget Modification Requests (BMRs). In cases where a permanent BMR created partial year funding, additional amounts to provide funding for a full year are given as annualization of permanent BMRs. Details of annualizations are also presented in Schedule 1 of Exhibit A.

Details of fully and partially cost recovered accounts and certain income-based accounts are found in Schedule 2 of Exhibit A. Fully cost recovered accounts, the recovered portion of partially cost recovered accounts, and certain income-based accounts are removed from the RC's budget prior to calculating increases or other adjustments. As in previous years, increased costs in these accounts for fiscal year 2024 will not be centrally funded; these increases should be funded through increased income and/or cost recovery.

Schedule 3 of Exhibit A provides for required reductions or reallocations of the budget.

Schedule 4 of Exhibit A provides a calculation of the compensation increase and fringe benefit adjustment. The following items should be noted:

- The details to the increase of the adjusted salary budget for staff, faculty, GSAs, GSRs, TAs, and TFs (total percentage increase pool and percentage increases for satisfactory performance and merit, market, and equity) are outlined in the cover letter that accompanies your budget materials.
- Union increases are based on collective bargaining agreements.
- Fringe benefits have been included in the target budget at the approved FY 2024 rates. Fringe benefits will be budgeted on salaries using various rates depending upon employee classification. The same rates should be used whether the budgets are for regular salaries or overload salaries. A table detailing the FY 2024 approved rates can be found in the Other Resources section of this manual.
- Funding has been adjusted on Schedule 4 to reflect the changes in fringe benefit rates from the FY 2023 rates. Therefore, any movement of salary dollars requires a movement of fringes at the applicable FY 2024 rate(s). Additional fringes will not be centrally funded for movement between salary subcodes.

Schedule 5 of Exhibit A details any program changes that affect the RC that have been approved through the budget process.

The result of the above calculations is the approved operating expenditure budget for FY 2024 for the RC, excluding fully and partially cost recovered accounts and certain income-based accounts. To arrive at the total approved operating expenditure budget for FY 2024, fully and partially cost recovered accounts and certain income-based accounts are added back at the FY 2023 budgeted amounts, plus any permanent BMRs and/or Transfers on Schedule 1 processed during the year to such accounts.

The approved operating expenditure budget for FY 2024 is calculated at the RC level. When the RC head receives the FY 2024 target budget guidelines, he/she must distribute the approved funding to the departments within the RC. Operating expenditure budget data for each department will be collected on the data entry screens of PBCS.

Exhibit B

The approved operating expenditure budget for an RC assumes that a consistent level of operating revenues associated with that RC will be achieved. These operating revenues, accounted for in Entity 02 (subcode range 4000 through 4999) of the PRISM general ledger accounts, are detailed in Exhibit B. Permanent BMRs have been incorporated in the amounts on Exhibit B.

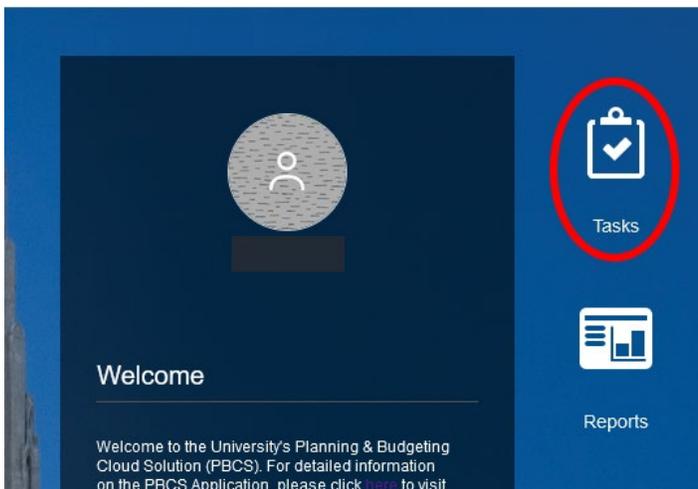
The operating revenue budget represents the amount of revenue that must be achieved in FY 2024 to support the budgeted expenditures. If an RC budgets more revenue than this amount, the RC can increase its expenditure budget by the incremental amount. Likewise, if the RC budgets less revenue than this amount, the RC must decrease its expenditure budget by a corresponding amount. Operating revenue budget data will be collected on the revenue portion of the data entry screens.

Exhibit C

As of FY 2024 Target Letters, approved overhead rates will no longer be displayed on Exhibit C and instead can be found in the PBCS Overhead Rates form. Only those users with Business Manager task in their task list in PBCS (i.e., the individual in your RC who initially “owns” the budget entry forms and promotes the completed budget to B&P) can view these forms.

Log into PBCS using the Single-Sign-On (SSO) from the my.pitt.edu website.

On the PBCS Planning homepage, left click on the 'Tasks' tile located to the right of the Welcome message.



Below the 'All Task Lists', left-click the arrow to the left of 'Business Manager'. Left-click the hyperlink for 'Overhead Rates'.

Tasks: All Task Lists

Filter: All

Name

▶ Planner

◀ Business Manager

Overhead Rates

The most current approved overhead rates will display according to the department(s) assigned to the users' security.

The most current approved overhead rates will display according to the department(s) assigned to the users' security.

Exhibit D

For RCs required to include debt service in their budgets, the appropriate entity, department, and amounts are provided in Exhibit D. **You may not enter a budget in subcode 8210 unless it is included on Exhibit D.**

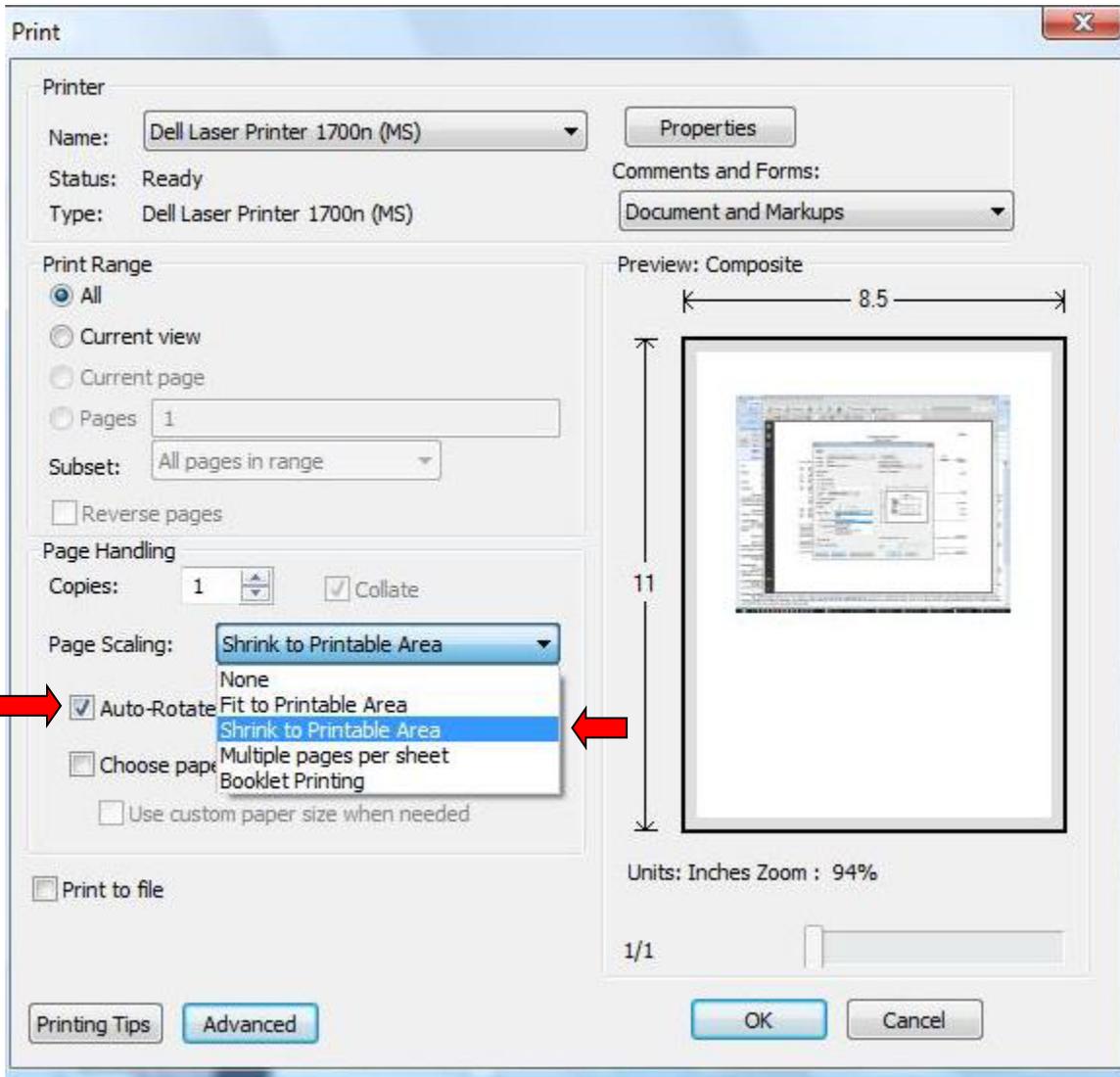
Exhibit E

Exhibit E provides Undergraduate and Graduate Financial Aid budgets by RC. These budgets have been allocated to the RCs by the Office of the Provost or by the Office of the Senior Vice Chancellor for the Health Sciences, as applicable. Based on this exhibit, each RC should determine the allocation of its financial aid budget by account and complete the separate financial aid data entry tab on the Entity 02 screen. Please note that these budgets may not be reclassified between Undergraduate and Graduate.

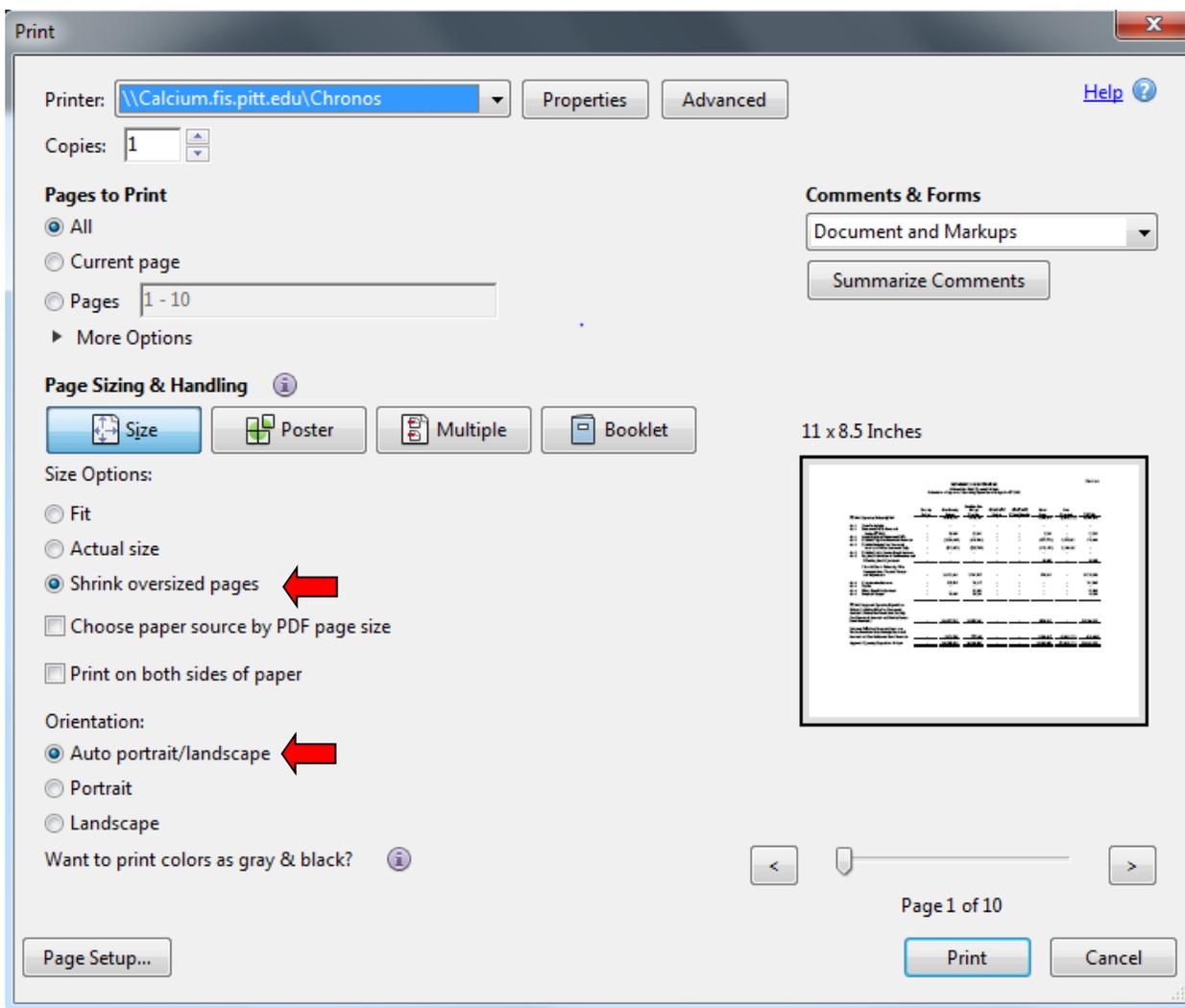
These financial aid budgets are not part of the Approved Operating Expenditure Budget on Exhibit A. This is a separate targeted amount. Therefore, RCs should not incorporate the budget of these accounts in their Reconciliation. **Final Approvers should, however, ensure the financial aid budget to be submitted equals (or reconciles) to the target budget shown on Exhibit E.**

Note on Printing Target Budget Exhibits

Your target budget exhibits may be printed directly to your printer, and all pages should print in the format appearing on your screen. One reason the print copy may appear differently is because your printer setting is not set to the proper scaling. Another reason may be that the auto-rotate/orientation setting needs to be changed. If you are having difficulty, check to insure that "Shrink to Printable Area" or "Shrink oversized pages" and "Auto-Rotate" or "Auto portrait/landscape" are selected.



Or:



GENERAL ACCOUNTING RESOURCES

Several additional resources to assist with the budget load are provided on the [General Accounting website](#):

- [Chart of Accounts, Valid Reference Codes, and Senior Officer \(SO\) and Responsibility Center \(RC\) Table](#)
- [Subcode List and Subcode Guidelines](#)

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	
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	RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR	
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	
5485	Senior Admin. Consulting	Senior Administration	16.1%	16.2%	5909		
5487	Senior Admin. Other Compensation	Senior Administration	16.1%	16.2%	5909	EXECUTIVE.SENIOR ADMINISTRATOR	
<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	EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5535	Temp. Staff - Other - Earnings	Temporary	7.7%	7.7%	5917		
5537	Temp. Staff - Seasonal Earnings	Temporary	7.7%	7.7%	5917		
5540	Temp. Staff - Overtime	Temporary	7.7%	7.7%	5917		

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 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.

UNIVERSITY OF PITTSBURGH
FY 2024 FACILITIES & ADMINISTRATIVE OVERHEAD
(On Entity 03 Operations)

SUBCODES EXCLUDED FROM OVERHEAD

<u>SUBCODE</u>	<u>DESCRIPTION</u>
5720	Non Degree Post Doctoral Student Fellows
5761	Post Doctoral Degree Candidates
5911	Fringe Benefits - GSA, TF, TA, GSR
5913	Fringe Benefits - GSR-PhD
5916	Fringe Benefits - FICA Paying & Other Students (excl)
5951	Non-Overhead Bearing FB Adjustments
6081-6082	Interdepartmental Computer Supplies
6088	Interdepartmental Non-Overhead Bearing Supplies
6092-6097	Interdepartmental Book Center Supplies
6098	Interdepartmental Cost Recovery - Supplies
6100-6199	Equipment, Office Furniture & Other Assets > \$5,000 per Unit
6280	Equipment Lease Expense - ASC 842 Reporting
6298	Interdepartmental Cost Recovery - Equipment Rental
6398	Interdepartmental Cost Recovery - Travel & Business
6400-6499	Professional Services & Consulting
6500-6599	Library Acquisitions
6698	Interdepartmental Cost Recovery - Telephone
6798	Interdepartmental Cost Recovery - Mail & Postage
6890-6895	Interdepartmental Printing & Publications
6898	Interdepartmental Cost Recovery - Printing & Publications
6998	Interdepartmental Cost Recovery - Subscriptions
7000-7099	Utilities
7100-7199	Repairs, Maintenance & Other Facilities Costs
7200-7299	Delivery & Moving
7300-7399	Space Rental
7400-7499	Purchases For Resale (COGS)
7600-7699	Financial Aid
7800-7899	Taxes
7900-7999	Student Loan Expenses (restricted to entities 07 and 47)
8000-8099	Financial Charges
8100-8199	Miscellaneous Expenses
8200-8299	Transfers
8300-8310, 8312-8399	Distributed Expenses
8500-8599	Computing Charges