

SUPPLEMENTAL RESOURCES RELATED TO TARGET BUDGET GUIDELINES

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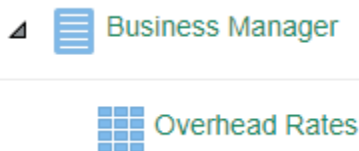
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WHAT'S NEW OR NOTABLE IN FY 2024?

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:



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.

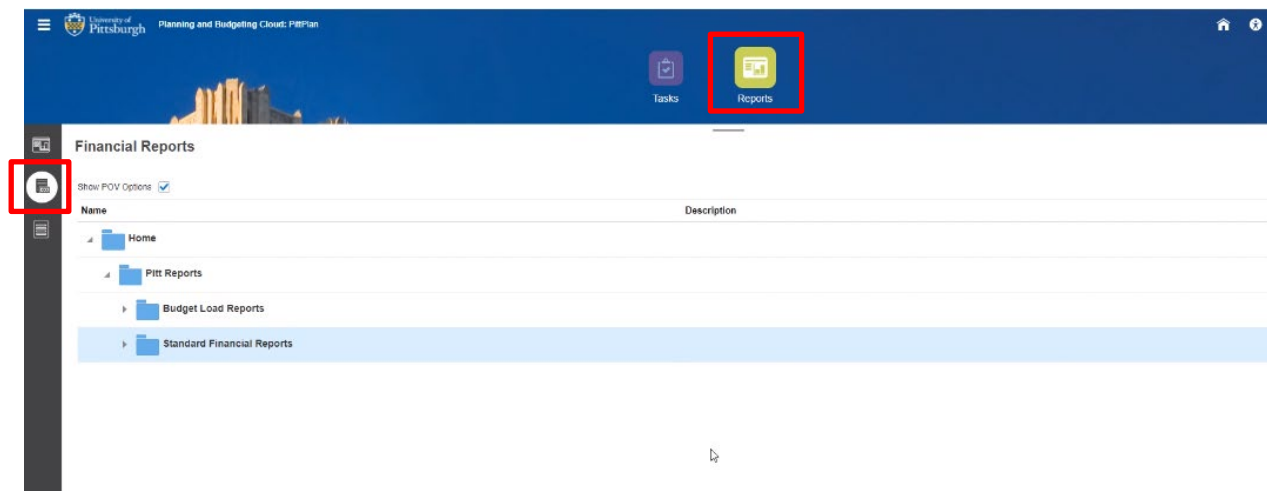
- For faculty determined to be non-represented, funding provided on Schedule 5 is calculated as follows, based on SPAR RC:
 - For pay frequencies other than 04/04: Annual Salary * SPAR Percentage * (3.0% maintenance pool + 1.0% merit, market, and equity pool)
 - For pay frequency 04/04: FY23 Gross Earnings * 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

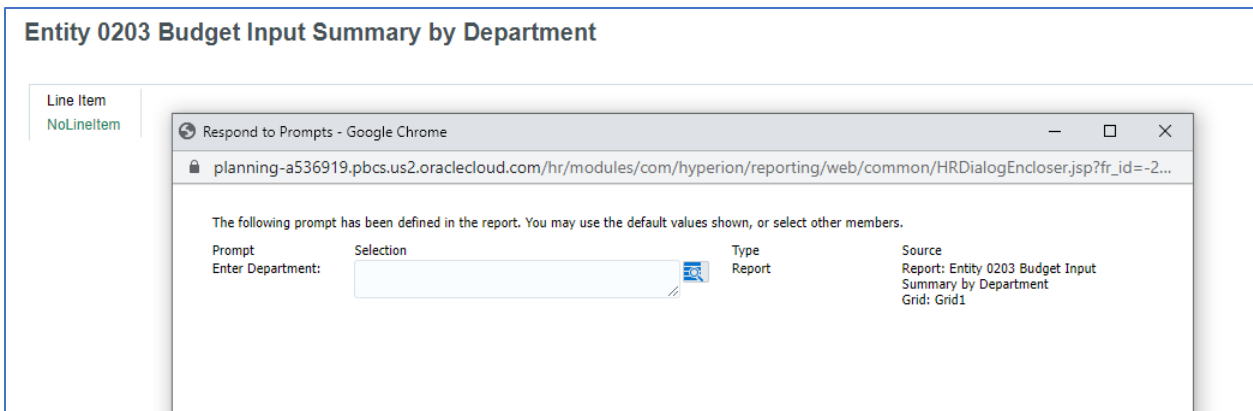
The Reports icon on the home screen will take you to the list of reports available to assist you with your budget submission.

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



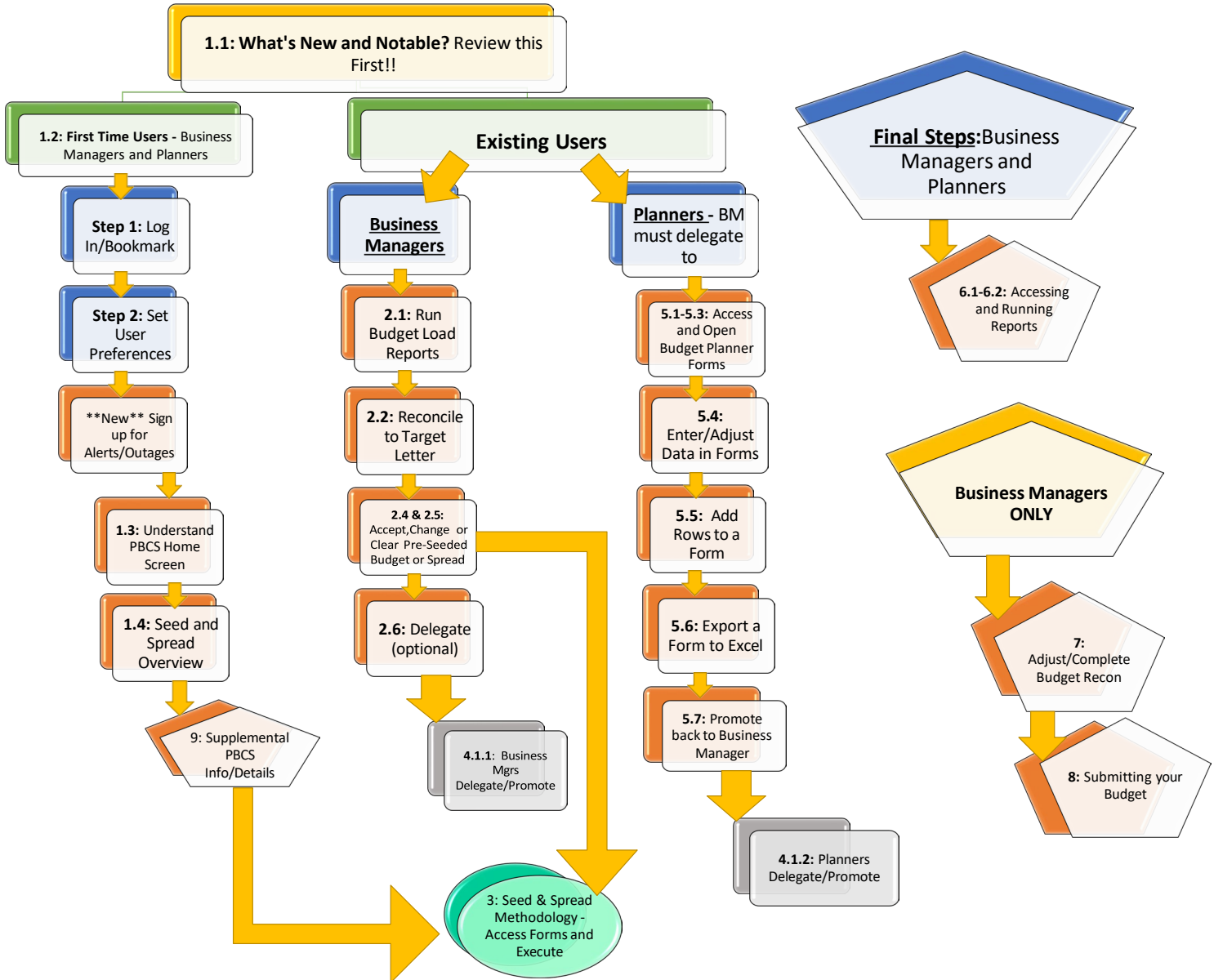
After selecting a report to run, the first pop-up may look like this:

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



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 20223 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.

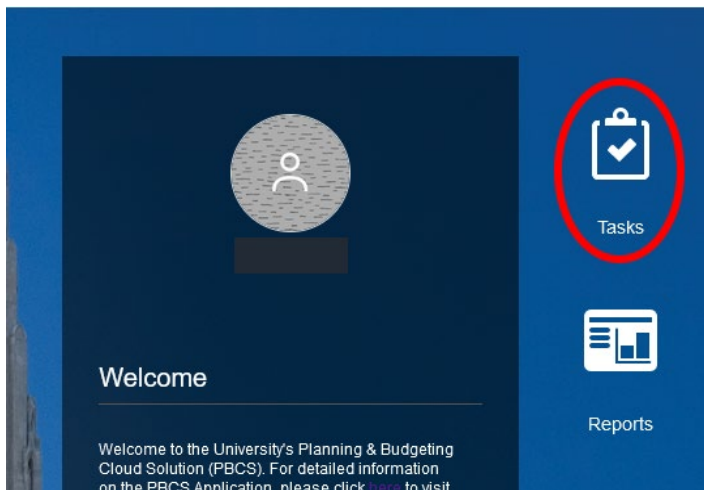
The operating revenue budget represents the amount of revenue that must be achieved in FY 2024 to support the budgeted expenditures. If an RC budgets more revenue than this amount, the RC can increase its expenditure budget by the incremental amount. Likewise, if the RC budgets less revenue than this 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.**

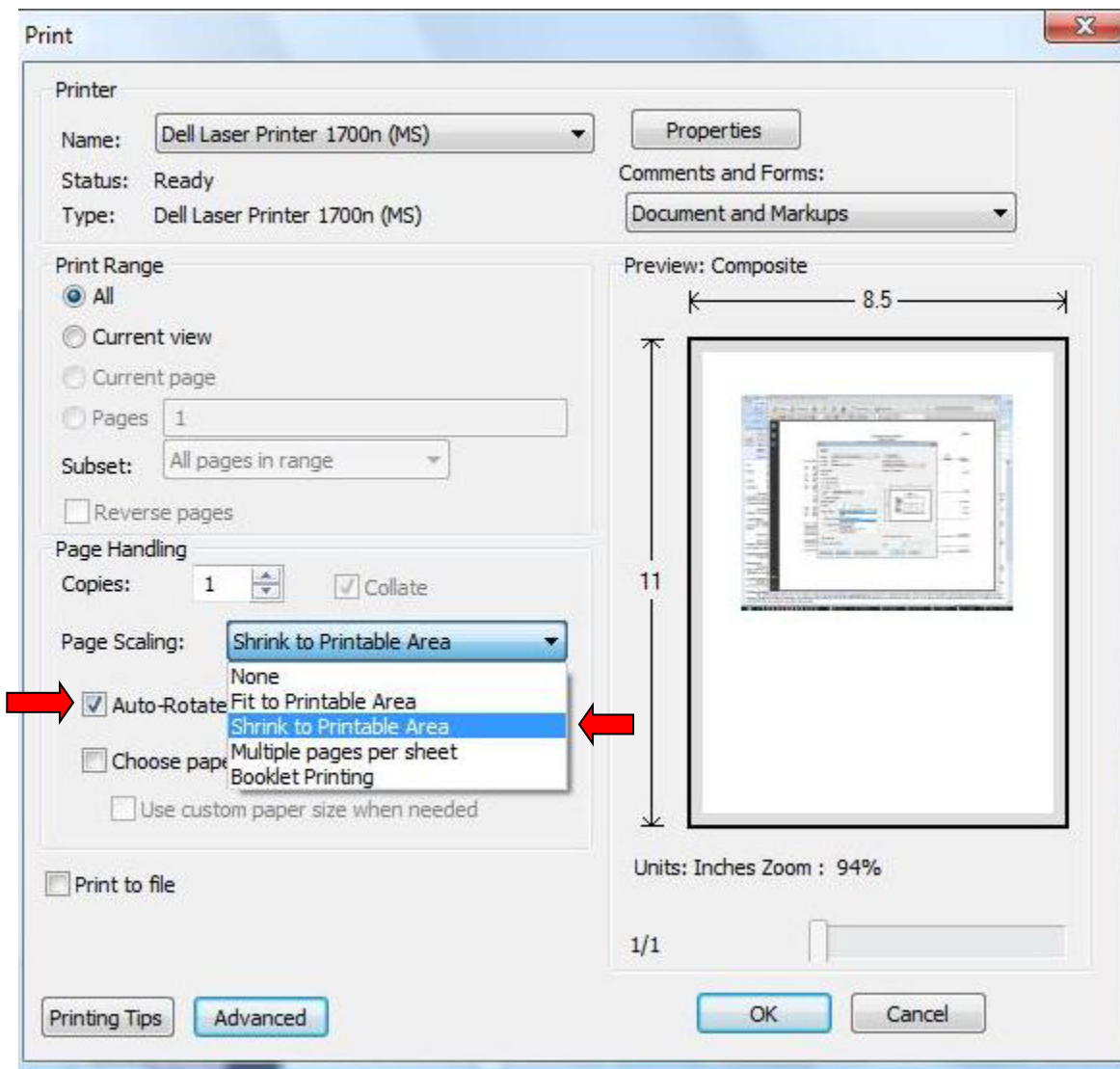
Exhibit E

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.

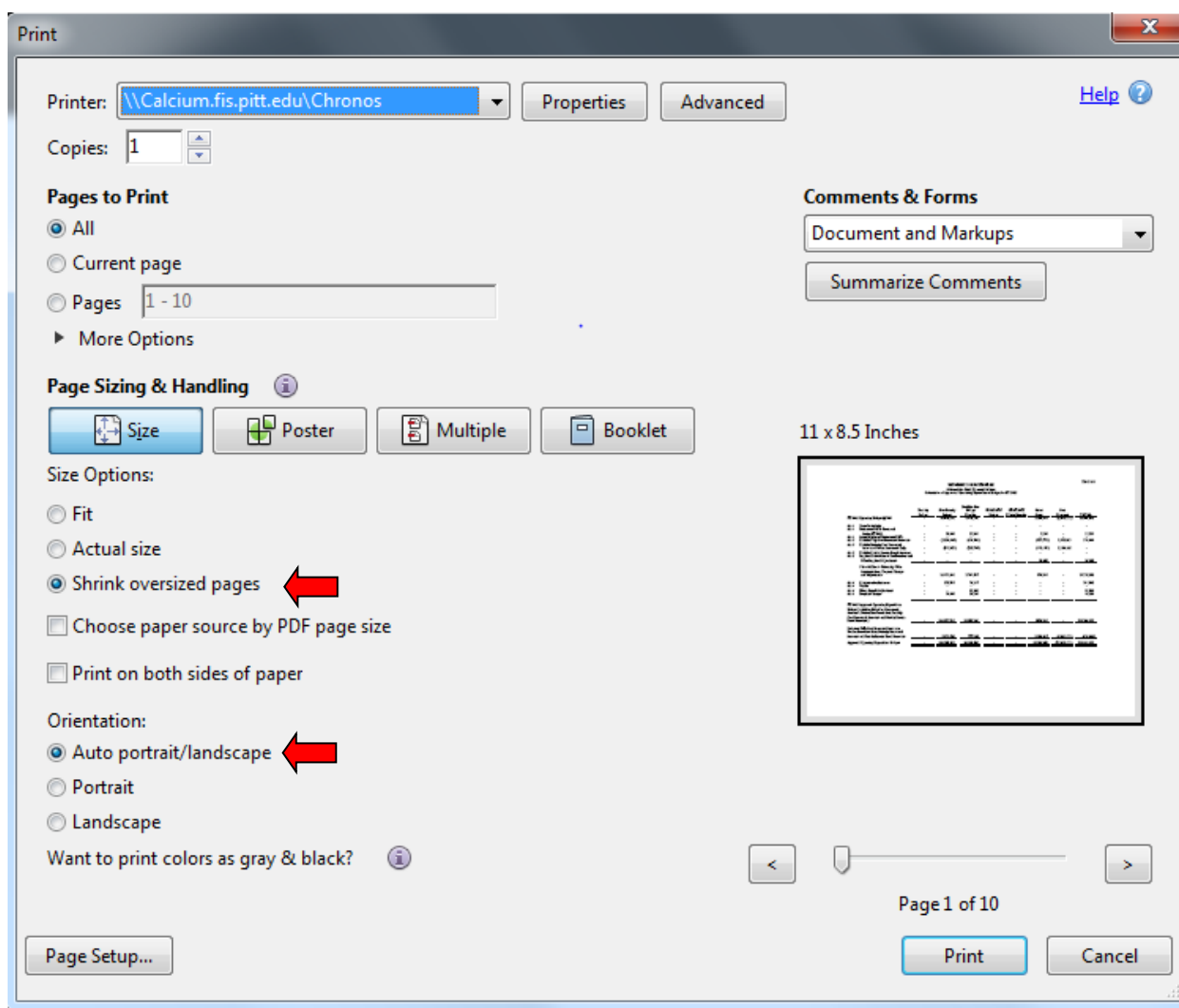
These financial aid budgets are not part of the Approved Operating Expenditure Budget on Exhibit A. This is a separate targeted amount. Therefore, RCs should not incorporate the budget of these accounts in their Reconciliation. **Final Approvers should, however, ensure the financial aid budget to be 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 | | FACULTY |
| 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 |
| 5310-5315 | Temp. Faculty & Res. Assoc. - Other Compensation | Temporary | 7.7% | 7.7% | 5917 | | POST DOCTORAL.POST DOCTORAL.ASSOCIATE |
| <u>TEMPORARY FACULTY & RESEARCH ASSOCIATES - PART TIME TEMPORARY</u> | | | | | | | RESEARCH ASSOC.RESEARCH.ASSOCIATE |
| 5320-5325 | Temp. Faculty & Res. Assoc. - Regular Earnings | Temporary | 7.7% | 7.7% | 5917 | RESEARCH ASSOC.RESEARCH.VISITING | |
| 5330-5335 | Temp. Faculty & Res. Assoc. - Other Compensation | Temporary | 7.7% | 7.7% | 5917 | RESEARCH ASSOC.RESEARCH.ADJUNCT | |
| | | | | | | RESEARCH ASSOC.RESEARCH.CLINICAL | |
| | | | | | | RESEARCH ASSOC.RESEARCH.SENIOR | |
| <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 | | EXECUTIVE.SENIOR ADMINISTRATOR |
| 5487 | Senior Admin. Other Compensation | Senior Administration | 16.1% | 16.2% | 5909 | | |
| <u>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</u> | | | | | | { | |
| 5500 | Temp. Staff - All Temp - Earnings | Temporary | 7.7% | 7.7% | 5917 | | STAFF |
| 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 |
| 5535 | Temp. Staff - Other - Earnings | Temporary | 7.7% | 7.7% | 5917 | | EXECUTIVE.SENIOR ADMINISTRATOR |
| 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) | | |

| | | | | | |
|-------------------------------|--|------------------------|-------|-------|--|
| <u>Fringe Benefits</u> | | | | | |
| 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 |