

**School of Medicine  
Supplemental Guidelines to PennWorks**

**Establishing and Maintaining Faculty Records**

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Supplemental Guidelines to PennWorks**

**Establishing and Maintaining Faculty Records**

- PennWorks is a web-based user interface for the University's payroll system. It provides enhanced functionality and eases the limitations of the payroll system including the four job and eight distribution limits.
- **Standing and Associated Faculty** and all **Health System Clinicians** will have three tabs in the system: **Bio, Roles/Distributions, and Faculty Compensation.**

This document will provide information about the **role/distribution** and **faculty compensation tabs** and will describe School of Medicine guidelines and practices for the management of faculty compensation and records in PennWorks. It is a supplement to the training documents for the system provided by the University. Academic Support Staff are not covered in this document except for Clinical Associates with Health System Clinician appointments.

**The annual amounts listed for the roles of a faculty member have a direct impact on the faculty member's benefits through the University and CPUP. The department needs to understand this impact before a faculty member's record is set up.** It is recommended that the department develop a PennWorks worksheet for each faculty member using the relevant example in this document as a template (see pages 12 and 14). This worksheet should be used as a reference/guideline for record setup.

## **I. Roles and Distributions Tab for Full-time Faculty:**

The PennWorks interface tracks “roles” instead of “jobs” as were used in the payroll system. The initial information for the Role/Distribution tab will come directly from the payroll system and all active jobs will be set up as roles in PennWorks.

The following is a more in-depth explanation of these roles for **full-time faculty members on the Tenure, Clinician-Educator, Academic Clinician, and Research tracks**. See pages 13 through 15 for more information for Health System Clinicians and associated faculty members.

Full-time faculty members may have different types of roles. All Full-time faculty should have one role (and only one) that is their **Primary Academic Job** as approved by the Provost Staff Conference (see (1) below). All CPUP providers must have a role called ‘**CPUP Clinical Position**’ (see (2) below). Faculty with a VA appointment must have an **External Appointment** role (see (3) below). PennWorks allows for an unlimited number of administrative (A-1) roles for each individual. Faculty who perform administrative responsibilities may have either (or both) a **CPUP Administrative position** or an **Academic Administrative position** (See (4) below).

Refer to the addendum for more information about the earnings types and object codes to be used on distributions related to the faculty roles.

Types of Faculty Roles:

**Each role must be entered by first choosing a valid University job class code. For each role below, the appropriate job class code/title is identified.**

1. **Primary Academic Job** for full-time faculty (Tenure, Clinician-Educator, Academic Clinician, Research)
  - Use the approved job class code for the faculty member's track and rank (<http://somapps.med.upenn.edu/fapd/documents/pl00032.pdf>). The primary academic job must agree with the Provost Staff Conference Minutes.
  - Annual amount: The salary for this role should be the greater of the minimum for the rank (established each year by the School of Medicine) or the total salary amount that will be run through University accounts (other than the CPUP interfund account). The salary does not include incentives, or other variable pay. Please see the addendum to these guidelines for more information on how to determine the annual amount paid for this role.
  - Only University earnings types may be used on distributions on this role. Object codes correspond to the fund being used (ie. University object codes must be used for University fund codes while CPUP object codes must be used for the CPUP interfund account). Refer to the attachment for a list of funds, earnings types and object code combinations.
  - The % FTE field on the primary academic job should be 100%.
  
2. **CPUP Clinical Position** is a role used for all CPUP providers.
  - A CPUP Clinical Position is added by using the JCC for CPUP Clinical Position, 315071. Choose 'CPUP clinical position' from the role description drop down list.
  - Salary on this role should be the remainder of the base salary (the amount that isn't on the primary academic job or paid for administrative jobs). Please see the addendum to these guidelines for more information on how to determine the annual amount paid for this role.
  - The salary on this role is not included as part of the employee's University Benefits Base, but may be eligible for CPUP benefits depending on the individual's eligibility and his/her department's participation.
  - The earnings type RMO or other CPUP earning types may be used on this role. However, only CPUP object codes (1511 or 1522) may be used on this role<sup>1</sup>. Refer to the addendum for a list of funds, earnings types and object code combinations.
  
3. **External Appointments**: The system will permit tracking of external appointments such as those held by School faculty at the Veterans Administration Medical Center where the salary payments are not processed through the University payroll. It is expected that this information will be tracked.

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<sup>1</sup> CHOP based practices should use 125x object codes

- An external appointment is added by using the JCC for the CPUP clinical position, 315071, and choosing 'External Appointment' from the role description drop down list.
- Annual Amount: The annualized salary paid through the external appointee payroll. For the VA, includes both the Salary and the Market pay, but does not include incentive payments.
- Start and End Dates: of the External appointment only (end date may be open-ended)
- % FTE: for VA faculty, this is based on the number of 8ths during the period shown in the role start and end dates. Example: a 7/8ths appointment should be entered as 87.5%.

**4. Administrative Appointments:** Faculty members may have administrative responsibilities that are beyond those that they would be expected to perform as part of their service to their departments, the School and the University. Examples of these faculty administrative roles include Deputy Chair, Vice Chair, Graduate Group Chair, Institute Director, etc. Faculty may also be assigned administrative roles through CPUP or the Health System. There are two types of faculty administrative roles in PennWorks: **Academic Administrative and CPUP Administrative.** The difference between the two roles is determined by whether the role's salary should be included in the calculation of the University benefits base and/or charged the CPUP partial EB rate.

**Academic Administrative Appointments:** To be used when the administrative salary is University benefits eligible and the University full EB rate will be charged. This is the preferred method.

- A University administrative appointment is added by using the JCC for 'Faculty Admin Appointment (A-1)' (140010) and choosing the appropriate role from the role description drop down list.
- Role Description: The specific administrative role for which the individual receives a salary. A list of roles is provided in the dropdown box (e.g. Associate Dean, Graduate Group Chair, Vice Chair).

**CPUP Administrative Appointments:** To be used if the CPUP partial benefits rate is to be charged. The position's salary will not be eligible for University benefits. Only CPUP providers may have CPUP administrative appointments.

- In the past, administrative appointments assigned by the Health System or CPUP were often not recognized as separate positions in the payroll system, but rather were included as distributions on the CPUP job screen. The jobs should now be recognized separately as 'CPUP Administrative Positions.'
- A CPUP administrative appointment is added by using the JCC for the CPUP clinical position, 315071, and choosing 'CPUP Administrative Appointment' from the role description drop down list.
- These roles should have a separately recognized salary and distributions. The Earnings type 'CST' and object codes '1511' or '1522' (or 125x for CHOP practices) should be used on the distributions.

For both types of administrative appointments:

Annual Amount: Administrative Salary is paid for specific administrative duties beyond regular teaching, research and service responsibilities. This may include duties performed on an interim basis. The salary should be the annual amount received for the role (for instance: if the person receives only one payment a year, the amount should be equal to that one payment). If the person assumes the role mid-year, the annual amount should be equal to the amount they would have earned had they held the role the whole year.

Role Org: Indicates the organization for which the individual *performs the administrative role* (which may be different from the home org).

Role Title: The title corresponding to the administrative role. This option is provided for you to explain the Role in free form text and does not have to correspond to a job title in Payroll. For example, you may choose the role 'Graduate Group Chair' from the drop down box and enter the title 'Graduate Group Chair for Cell and Molecular Biology' in free form text for more specificity.

Interim Position: Indicate whether the individual holds this role on an interim basis (Y/N).

**Specifics Related to All Types of Roles:**

Records are now locked by default (see flag on role/distribution tab) and only the home org can unlock a locked record. This will prevent other organizations from adding roles for a faculty member without the home department's knowledge or approval. If you want to give permission to another organization to add a role for one of your faculty members, you must unlock the record and coordinate the addition of the role with the org (alternatively, you could add the role for them). After the org has added the new role, you should re-lock the record. The other org will be able to maintain this role (based on role org level security), but cannot view or edit any other roles or tabs.

Annual amount: The annual amount for each role should be the annualized amount expected to be paid for that role for the fiscal year, regardless of the actual start date of the role. (See the addendum for guidelines regarding the amount of salary to be shown on each role.)

Start and End Dates: The start and end dates for each role should reflect the start date for the role and the end date should either be the end date of the role, if known, the end of the fiscal year (if the appointment needs to be renewed annually), or null if there is no end date (as in the case of tenured faculty).

Example: A full professor begins his faculty appointment mid-fiscal year on 1/1/2010 and his salary is set at \$150,000. The annual amount on his roles should total to \$150,000 and the start date is 1/1/2010 and the end date is null. If this were an assistant professor on the tenure track, the end date would be 6/30/2013, the end of his first appointment.

FICA Maximum: For CPUP providers, the lesser of the total salary or the established University FICA maximum in effect at the time (currently \$106,800), must be charged to a University object code so that the University full-time employee benefits rate is charged (these University full-time EB object codes can be used on either the Primary Academic or CPUP Clinical Position roles). Any salary above the FICA maximum may be charged the CPUP partial employee benefits rate using the CPUP earnings types and object codes, but those codes can only be used on CPUP Clinical and CPUP Administrative roles.

**School of Medicine Practices Related to Roles:**

- The sum of the annual amounts for the faculty member's roles should be equal to the sum of the salary buckets as shown on the faculty compensation tab (see section II below).
- The annual amount for a role may not be equal to the sum of the distribution payments for that job because the annual amount does not include incentive payments or other special earnings type payments.
- The annual amount, pay term and start and end dates are used to calculate the pay period amount. The pay period amount for faculty may be overwritten but you will be asked to recertify the data.
- All faculty with home orgs in the School of Medicine have a pay term of 12 months.
- The School of Medicine does not use the jobs called Summer Research and Summer Teaching which are used by other schools with nine-month academic appointments.



## **II. Faculty Compensation Tab**

This is a new feature in PennWorks that captures the salary commitment to standing and associated faculty and Health System Clinicians. The initial information for this tab will be provided by the School of Medicine based on the data collected during FY 2009 (for FY 2009 salaries) and the out-of-range salary increase process (for FY2010 salaries).

Access to this tab is either update or inquiry with no update capability and is restricted to administrators with home org access. The ability to update the information in this tab will be restricted to a limited number of departmental administrators (in most departments, the most senior BA with payroll access). The salaries for newly appointed faculty must be approved by the EVP/Dean's office during the recruitment process. In addition, mid-year changes to salary for existing faculty need to be approved by the EVP/Dean's office and can be entered into PennWorks after approval. Changes to faculty compensation will be monitored by the School.

For full-time faculty paid by external payrolls (VA or HHMI) or for faculty on approved reduction in duties, the full salary commitment should be tracked in this tab, including the amount paid through non-University payrolls.

## **Definitions of Categories of Compensation:**

### **Academic Base: Applies to Standing Faculty only (Tenure and Clinician-Educator)**

**University Definition:** Academic Base Salary is salary paid for regular, full-time academic duties of standing faculty (teaching, research, service) as derived by each school.

School of Medicine Practice:

- Generally, for Clinician-Educators, the amount of the Academic Base should be the minimum for the rank.
- For Tenure track faculty, Academic Base is the amount specified on salary letters and can range from the minimum for the rank up to the full salary. It does not include additional salary for administrative appointments, performance incentives or bonuses.

### **Faculty Salary: Applies to Non-Standing Faculty (Academic Clinician, Research)**

**University Definition:** Salary normally paid for academic duties of non-standing faculty. It does not include extra salary for administrative appointments, overload teaching, summer research, summer teaching and summer administrative appointments, and performance incentives or bonuses

School of Medicine Practice:

- Other Associated Faculty including Adjunct, Wistar, Visiting, and Clinical faculty can have a Faculty Salary, although generally these types of positions are un-salaried.

### **Base Salary Supplement: May apply to Standing or Non-Standing Full-time Faculty**

**University Definition:** Salary in excess of Academic Base or Faculty Salary that is guaranteed for a defined term. This pay is often necessary for recruitment and retention but may be reduced or eliminated at the schools discretion, or in accordance with any written agreement between the school and the faculty member. The Base Salary Supplement does not include extra salary for administrative appointments, overload teaching, summer research, summer teaching and summer administrative appointments, and performance incentives or bonuses. The Base Salary Supplement is not included in calculations of summer ninths for summer research stipends, summer teaching stipends and overload teaching stipends. Note: only individuals with Academic Base Salary or Faculty Salary may have a Base Salary Supplement.

School of Medicine Practice:

- This is NOT an Administrative Stipend.
- Generally this salary is the amount of base salary that Clinician- Educators or Tenure track faculty receive above the minimum for the rank or academic base salary.

**Staff Salary: Applies to Staff with part-time faculty appointments (e.g. Senior Research Investigators and Health System Clinicians). See pages 13 through 15 for more information about these types of employees.**

**University Definition:** Salary that is normally paid for staff member duties, for those faculty who hold staff positions as their primary job (e.g. Senior Research Investigators and Health System Clinicians).

School of Medicine Practice:

- Applies to associated faculty and academic support staff who hold staff positions as their primary job
- This salary should contain the entire salary of these individuals (i.e. for these individuals, the salary they receive for their staff role while their faculty roles are un-salaried).

**Administrative Stipend:**

**University definition:** Salary paid for administrative appointments beyond regular teaching, research and service responsibilities. May include duties performed on an interim basis.

School of Medicine Practice:

- Position and salary must be approved by Home department Chair and Dean if position is outside the faculty member's home department.
- Appointments should be documented annually including responsibilities, salary, and start and end dates.
- Should include both CPUP and University Administrative position salaries.

Eligible for Incentive – Indicate if faculty member is eligible for an incentive program.

**Practices related to Faculty Compensation Tab:**

- **As stated previously, the salary amounts on this tab should equal the sum of the salaries for all roles as shown on the role/distribution tab.**
- Changes to this tab are made either during the SALINC process or by the administrator with update access **after approval by the EVP/Dean**. In general, the components of salary are set annually during the SALINC approval process and will not change during the year.
- If changes need to be made to the compensation tab salary buckets at times other than during SALINC, a memo should be submitted for approval to the EVP/Dean explaining the rationale for the change, the amounts and the effective period. Examples of such changes would be mid-year promotion, new administrative position or termination of an administrative appointment.
- Faculty with paid VA or HHMI Appointments - The salary buckets shown in the Faculty Compensation tab should include the amounts paid through the VA or HHMI, the obligation for which may be transferred back to the University upon the end of the VA or HHMI appointment.

### III. Relationship Between the Faculty Compensation and the Role/Distribution Tabs in PennWorks for Full-time Faculty

The following chart is provided to illustrate the relationship between the faculty compensation tab and the role/distribution tab for the four full-time faculty tracks (Tenure, Clinician-Educator, Research and Academic Clinician).

**Examples by full-time faculty track (assume all are full professors with a total base salary of \$150,000):**

	A	B	C	D	E	F
Faculty Compensation Tab	Tenure- Basic Science	Tenure- With Clinical Responsibilities	Clinician- Educator – No funding	Clinician- Educator- Research funding	Academic Clinician	Research
Academic Base	\$87,500 to \$150,000 (min for the rank to full base salary)	\$87,500 to \$150,000 (min for the rank to full base salary)	\$87,500 (min for the rank)	\$87,500 (min for the rank)	NA	NA
Base Salary Supplement	0 to \$62,500	0 to \$62,500	\$62,500	\$62,500	0	0
Faculty Salary	NA	NA	NA	NA	\$150,000	\$150,000
<b>Total base salary</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Role/Distribution Tab:</b> * see the addendum for guidelines to determine the annual amount for each role						
<b>Role 1: Professor</b>						
Annual Amount for Role:	\$150,000 (usually total base salary)	\$87,500 to \$150,000 (must be at least the minimum for the rank)	\$87,500 (minimum for the rank)	\$125,000 (amount funded by research grants)	\$87,500 (minimum for the rank)	\$150,000
Distributions for Role (Earnings Type/Object Code):						
RMO/5010 or 15xx <sup>2</sup> (depending on funding source)	\$150,000	\$87,500 to 150,000 or \$106,800 (FICA maximum)*	\$87,500 *	\$125,000 (amount funded by research grants)	\$87,500*	\$150,000
<b>Role 2: CPUP Clinical Position</b>						
Annual Amount for Role:	NA	0 to \$62,500	\$62,500	\$25,000	\$62,500	NA
Distributions for Role (Earnings Type/Object Code):						
RMO /1522 <sup>1</sup>		\$0 to 62,500	\$19,300	\$0	\$19,300	
RMO /1511 <sup>1</sup>		\$43,200**	\$43,200**	\$25,000**	\$43,200**	
<b>Total Annual Amount for both roles</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>

\* The distributions charged the University full benefits rate to meet the FICA maximum (changes on July 1 of each year) may be split between academic job and CPUP clinical position

\*\*must be paid on CPUP clinical position

<sup>1</sup> CHOP based practices should use 125x object codes

#### IV. Health System Clinicians

The following section applies to employees who are hired through the University as Health System Clinicians. In addition to their University staff positions, Health System Clinicians must also have an approved academic appointment commensurate with their academic credentials (as either clinical faculty or clinical associates) in order to practice within the Health System.

##### **Role and Distribution tab for Health System Clinicians:**

Health System Clinicians (HSC) generally have three roles, but they may have more if they work at the VA or have administrative responsibilities. Their primary role is called **Health System Clinician**, a University staff role. All Health System Clinicians must also have an **Academic Role** as either associated faculty (clinical faculty track) or clinical associate. This role must agree with the approved faculty appointment. All CPUP providers must have a role called '**CPUP Clinical Position.**' Health System Clinicians with a VA appointment must have an **External Appointment** role. HSCs who perform administrative responsibilities may have either (or both) a **CPUP Administrative position** or an **Academic Administrative position**. External Appointments and Administrative Appointments should be set up as described on pages 3 through 5 if applicable.

Specifics related to roles of Health System Clinicians:

- A Health System Clinician is added by using the JCC for Health System Clinician, 110193.
- **An approved HR1/HR2 form with a position inventory number is required for the Health System Clinician position since these types of employees are considered staff.**
- A CPUP Clinical Position is added by using the JCC for CPUP Clinical Position, 315071. Choose 'CPUP clinical position' from the role description drop down list.
- An academic job should be entered as a role, using the appropriate job class code for the approved faculty appointment as shown in the document: <http://somapps.med.upenn.edu/fapd/documents/pl00032.pdf>
- All salary and distributions should be shown on either the Health System Clinician job or CPUP Clinical Position. The academic job usually has a salary of \$0 and no distributions. See the example on page 14 for more information. You may also refer to the addendum for a further explanation of factors to consider when determining the annual amounts for these two roles.
- For Health System Clinicians, the salary on their HSC position should be the minimum for their rank or the FICA maximum and the remainder of their salary may be put on a CPUP Clinical position.

### Faculty Compensation tab for Health System Clinicians

Health System Clinicians are considered full-time University staff with unpaid faculty appointments. As such, the approved salary for these positions is classified in the faculty compensation tab as ‘Staff Salary.’

### Relationship Between the Faculty Compensation and the Role/Distribution Tabs in PennWorks for Health System Clinicians

		A
<b>Faculty Compensation Tab</b>		<b>Health System Clinician with Clinical Professor appointment</b>
Academic Base		NA
Base Salary Supplement		NA
Faculty Salary		NA
Staff Salary		\$150,000
<b>Total salary</b>		<b>\$150,000</b>
<b>Role/Distribution Tab:</b>		
Role 1: Health System Clinician		
Annual Amount for role:		\$87,500 or \$106,800 (FICA maximum)
Distributions for role (Earnings Type/Object Code):		
	RMO/5100	\$87,500 or \$106,800 (FICA maximum)
Role 2: CPUP Clinical Position		
Annual Amount for role:		\$43,200 or \$62,500
Distributions for role (Earnings Type/Object Code):		
	RMO/1522 <sup>1</sup>	\$0 or \$62,500
	RMO/1511 <sup>1</sup>	\$43,200*
Role 3: Clinical Professor		
Annual Amount for role:		\$0
<b>Total Annual Amount for all roles</b>		<b>\$150,000</b>

\* must be paid on CPUP clinical position in order to charge the CPUP partial EB rate

<sup>1</sup> CHOP based practices should use 125x object codes

**V. Other Associated Faculty and Staff (non-Health System Clinicians) with associated faculty appointments (Wistar, Adjunct, etc.)**

Some staff or others may have associated faculty appointments in order to accomplish their academic duties. These appointments are unsalaried but should be set up as roles, separate from any staff position held. Any salary and distributions that are received for a staff role should appear on the staff role and be included on the faculty compensation tab as ‘staff salary.’

**Examples: Other Associated faculty (with or without staff position)**

		A	B
<b>Faculty Compensation Tab</b>		<b>Sr. Research Investigator with Adjunct appointment</b>	<b>Adjunct Professor</b>
Academic Base		NA	
Base Salary Supplement		NA	
Faculty Salary		NA	
Staff Salary		\$150,000	
<b>Total salary</b>		<b>\$150,000</b>	<b>Unsalariated</b>
<b>Role/Distribution Tab:</b>			
Role 1:			
Sr. Research Investigator	Annual Amount for role:	\$150,000	NA
	Distributions for role (Earnings Type/Object Code)::		
	RMO/5100 or 5101	\$150,000	NA
Role 2:			
Adjunct Professor	Annual Amount for role:	\$0	\$0
<b>Total Annual Amount for all roles</b>		<b>\$150,000</b>	<b>Unsalariated</b>



### Considerations when determining salary amounts for Primary Academic Appointment and other roles

A faculty member's salary components and totals as shown on faculty compensation tab are set at the beginning of the fiscal year or beginning of the appointment and usually do not change during the fiscal year. Changes to the faculty compensation during the fiscal year must be approved by the EVP/Dean's office. In general, the sum of the annual amounts for the faculty member's roles should be equal to the sum of the salary buckets as shown on the faculty compensation tab. The amount of salary paid on each of a faculty member's roles has implications for the faculty member's benefits through the University and CPUP. The following document will outline considerations when determining the amount paid on each role.

#### Administrative Appointments:

If the faculty member has an administrative appointment, the annual amount shown on that role should be the annual amount received for the role (for instance: if the person receives only one payment a year, the amount should be equal to that one payment). If the person assumes the role mid-year, the annual amount should be equal to the amount they would have earned had they held the role the whole year. Academic Administrative appointments with salaries of \$25,000 or more are included in the calculation of the University benefits base (see discussion of benefits base on the next page). CPUP Administrative appointments are not included in the University benefits base calculation, but may be included in the CPUP benefits calculations (contact CPUP Benefits for more information and guidance).

#### Primary Academic Appointment and CPUP Clinical Position:

Faculty in the Basic Science departments and Research faculty generally have only a Primary Academic Appointment (i.e. they do not have a CPUP Clinical Position role). The annual amount shown on their Primary Academic Appointment is their total base salary (excluding administrative appointments).

Faculty who are CPUP providers have a CPUP clinical position in addition to their Primary Academic Appointment. The annual amount on the Primary Academic Appointment role must include all and any salary paid through University funding sources (any University fund except the CPUP interfund (014003)) and not including administrative appointment salaries. The salary paid through the Primary Academic Appointment is charged the University's full EB rate.

For CPUP providers, the salary on their Primary Academic Appointment must be the greater of a) the amount paid through University funding sources as stated above, or b) the minimum for their academic rank even if paid through the CPUP interfund account (014003).

The FICA maximum amount (\$106,800 in FY 2010) must be charged the full EB rate (using the appropriate earnings types and object codes), but the amount may be split between the Primary Academic Appointment and CPUP Clinical Position or administrative roles.

Another factor that needs to be considered when trying to determine the annual amounts shown on a faculty member's Primary Academic Appointment role and his or her CPUP clinical position (if applicable) includes the implications to the faculty member's benefits including life and disability insurance. The calculation of these two benefits is explained below, but contact the CPUP Benefits office for more information and guidance.

The following examples are for a CPUP provider who is a full professor with a total salary of \$150,000

	#1 – salary is partially funded by restricted University funds	#2 – salary is completely paid through CPUP Interfund	#3 – salary is completely paid through CPUP Interfund
Total Salary	\$150,000	\$150,000	\$150,000
Role #1: Primary Acad Appt (all salary on this role is charged full EB rate – also the amount used for the University disability insurance)	\$100,000 (amount funded by research grants or endowments)	\$87,500 (minimum for rank)	\$106,800 (FICA maximum)
Role #2: CPUP Clinical Position	\$50,000 (remainder)	\$62,500 (remainder)	\$43,200 (remainder)
Amount on this job charged University full EB rate (RMO/1522 <sup>1</sup> )	\$6,800	\$19,300	\$0
Amount of this job charged the CPUP partial EB rate (RMO/1511 <sup>1</sup> )	\$43,200	\$43,200	\$43,200
University Benefits base for life insurance	\$100,000	\$87,500	\$106,800
CPUP Benefits base for CPUP life insurance and disability insurance	\$50,000	\$62,500	\$43,200

The University Benefits Base is the basis for the amount of life insurance available through the University life insurance benefits program and is calculated once annually during the first quarter of the calendar year. The University pays for life insurance equal to 1x the benefits base; the employee may choose to purchase supplemental insurance up to 5x the benefits base, but must pay for this supplemental insurance him or herself. The University’s disability insurance program provides 60% of the salary on the Primary Academic Appointment role at the time of disability.

Maximum University basic life insurance = \$300,000.

Maximum Combined University basic and supplemental life insurance = \$1,000,000.

Maximum Combined University life insurance without requiring evidence of insurability = \$500,000.

Maximum University long-term disability benefit = \$7,500 per month (maximum covered primary academic appointment salary = \$150,000).

<sup>1</sup> CHOP based practices should use 125x object codes.

Refer to the programs' summary plan descriptions for details and exclusions.\*

(<http://www.hr.upenn.edu/Benefits/Insurance/Default.aspx>).

The CPUP life insurance program provides insurance of 4x the faculty member's CPUP Clinical Position salary. This insurance is paid for by CPUP but the faculty member has imputed income for the cost of the benefit. CPUP disability insurance is also based on the salary on the CPUP Clinical Position, and provides 60% of the CPUP Clinical Position salary.

Maximum CPUP life insurance = \$600,000 (maximum covered CPUP Clinical Position salary = \$150,000).

Maximum CPUP long-term disability benefit = \$15,000 per month (maximum covered CPUP Clinical Position salary = \$300,000).

Contact the CPUP Benefits office for more information and guidance.\*

\* The University and CPUP retain the right to modify or rescind any portion of their fringe benefits packages at any time. The faculty member will be eligible for benefits according to the terms of applicable plans, as they may exist from time to time.

### **Earnings Types and Object Codes**

This is a summary of the earnings types and object codes that should be used on distributions of the roles of full-time faculty, depending on the funding source. Refer to the Guidelines for descriptions of each role.

#### **Primary Academic Appointment role**

If the funding source matches one of the University funds\* (see below), the earnings type should be RMO and the object code should be 5010.

- If the funding source is the CPUP interfund (014003), the earnings type should be RMO and the object code should be 1522 (FT EB rate).

#### **CPUP Clinical Position role**

- Only the CPUP interfund (014003) can be the funding source on this job.
- For regular monthly pay, the Earnings type should be RMO (incentive or moonlighting payments should have earnings types of CVP).
- Only object codes in the 15xx series can be used on this job<sup>2</sup>
  - If FICA max is met on Primary Academic Job, object code 1511 (CPUP partial EB rate) should be used (1513 for CVP payments)
  - If FICA max is NOT met on Primary Academic Job, object code 1522 (FT EB rate) should be used for the additional amount to reach the FICA max, with 1511 being used for the remaining salary (1513 for CVP payments).

**Administrative Appointments:** Refer to page 4 of the SOM Guidelines for detailed descriptions of Administrative Appointments.

**Academic Administrative Appointment role:** To be used when the administrative salary is University benefits eligible and the higher University benefits will be charged.

- If the funding source matches one of the University funds\*, the earnings type should be RMO and the object code should be 5056.
- If the funding source is the CPUP interfund (014003), the earnings type should be RMO and the object code should be 1522 (FT EB rate).

**CPUP Administrative Appointment role:** To be used if the lower CPUP benefits rate is to be charged and the position will not be eligible for University benefits.

- Only the CPUP interfund (014003) can be the funding source on this job.
- Earnings type should be CST.
- Only object codes in the 15xx series can be used on this job<sup>1</sup>
  - If FICA max is met on Primary Academic Job, object code 1511 (CPUP partial EB rate) should be used.

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<sup>1</sup> CHOP based practices should use 125x object codes.

- If FICA max is NOT met on Primary Academic Job or CPUP Clinical Positions, object code 1522 (FT EB rate) should be used for the additional amount to reach the FICA max, with 1511 being used<sup>1</sup> for the remaining salary.

Note: for object codes 1511,1512,1513 and 1514, the CREF code in the fund number must be '0000.'

\* University Funding Sources:

EVP/Deans -000000

Academic Development Fund (ADF) – 014004

Sponsored Programs – 5xxxxx

Gifts – 6xxxxx

Endowment funds – 4xxxxx

Special Purpose fund #1– 014001

Special Purpose fund #2– 014002

URF – 000002

Technology Transfer fund – 000004

Service Centers -000011

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