

# Presentation Series: Payroll - Part II

JABSOM ADMINISTRATORS' MEETING (JAM)  
THURSDAY, NOVEMBER 2, 2017, 9:30 AM  
MEB 301

**REVISED MAY 2, 2019**

# Goals for Part II: To Understand ...

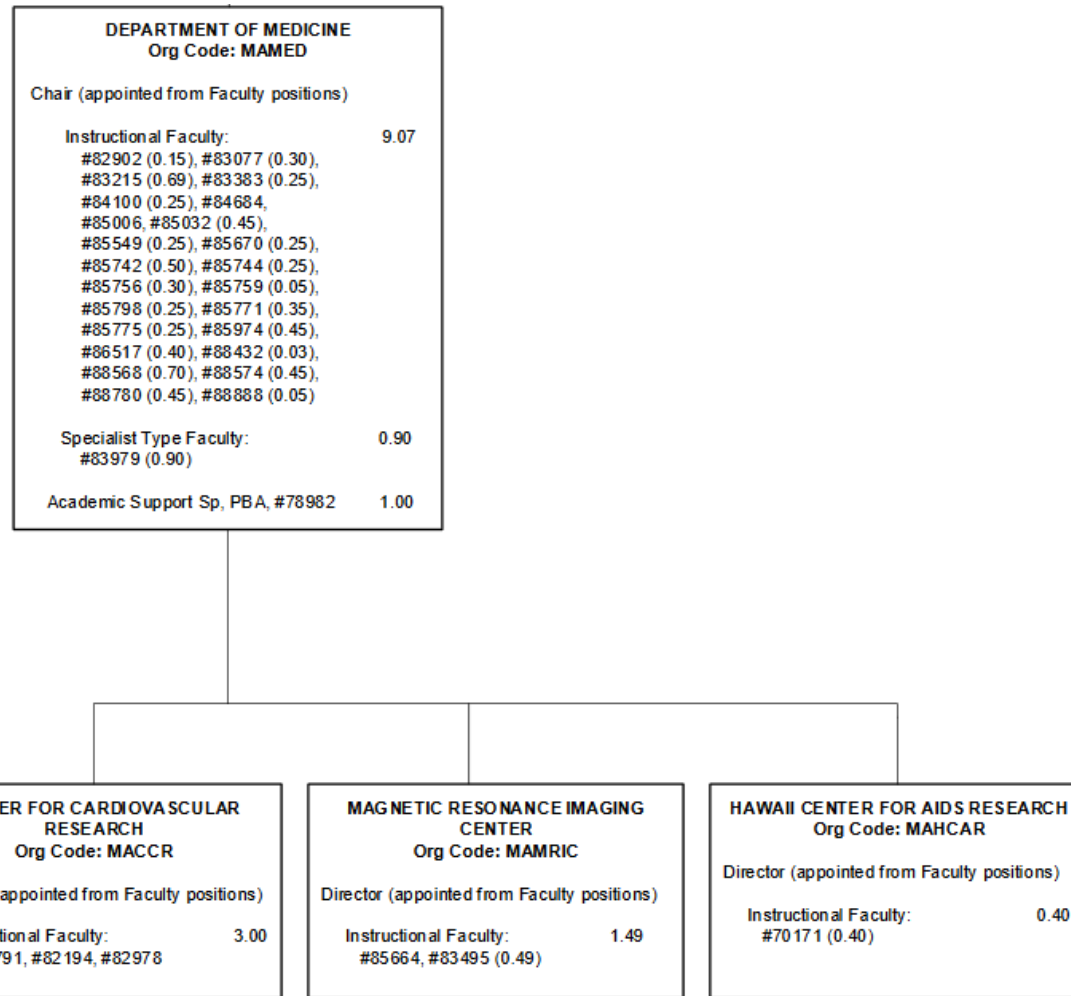
- Organization Chart & Position Types
- Funding Types & Position Funding
- Payroll Costs: 1) Salary + 2) Fringe
- How to Read a UH Employee's PNF or RCUH's Employee's PAF

# Section 1: Organization Chart & Position Types

- ORGANIZATION CHART
- POSITION TYPES

# Organization Chart

- Displays all UH Permanent Positions within a Unit (e.g. JABSOM) and its respective Departments (e.g. Medicine), and Programs/Centers (e.g. Hawaii Center for AIDS). Legislative funding (e.g. General Funds) is based on UH Permanent Position count.
- Does not display any UH Temporary or RCUH positions
- To view org charts: <https://www.hawaii.edu/budget/oia/browse.php>



## Example: Organization Chart

Department of Medicine / Programs

# Position Types

## UH

- ▶ Permanent
  - ▶ e.g. Faculty, APT, Civil Service
  - ▶ Identified by position no. 00xxxxx
- ▶ Temporary
  - ▶ e.g. Faculty, APT
  - ▶ Identified by position no. 00xxxxxT
- ▶ Casual Hire
- ▶ Student Hire

## RCUH

- ▶ Regular
- ▶ Non-Regular
  - ▶ Intermittent
  - ▶ Student
  - ▶ Temporary

From: Position Title		F/T Mon		To: Position Title		F/T Mon	
Pos No	Grade Stp	Percent	Bu	Pos No	Grade Stp	Percent	Bu
ASST PROF, MED, 11-MO 0085029T	M3M11	0.51000	07	ASST PROF, MED, 11-MO 0085029T	M3M11	0.51000	07
ASST PROF, MED, 11-MO 0088695	M3M11	0.49000	67	ASST PROF, MED, 11-MO 0088695	M3M11	0.49000	67

## Example: UH PNF (Payroll Notification Form) showing Position Type

"T" at end of position number indicates Temporary position

No "T" at end of position number indicates Permanent position

**Employee Selected**

Employee #

[REDACTED]

Employee Name

[REDACTED]

Hide Employee Profile

**Current Employee Profile as of 08-09-2017****Status:** Active**FLSA Status:** Exempt**Project # / Allocation****Dual:** None**FTE:** 100.0%

6104987 / 75.000%

**Type:** Regular**Comp. Rate:** [REDACTED]

6105054 / 25.000%

**Job Title:** [REDACTED]**D/C:** [REDACTED]

Example: RCUH PAF (Personnel Action Form) showing Position Type



# Section 2: Fund Types & Position Funding

- FUND TYPES
- FUNDING BASED ON POSITION TYPE

**ACCOUNT TYPE MATRIX**

	Alpha	Type	Funding Source	Purpose	Number	Duration	System
UH APPROPRIATED / INSTITUTIONAL	<b>GENERAL</b>						
	G	General	General Revenues of the State, appropriated by Legislature	Payroll for UH Permanent Positions	1xxxxxx	Fiscal Year	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	<b>SPECIAL</b>						
	S	Special	Proceeds of specific revenue sources	Refer to HRS Statute for specific purpose	2xxxxxx	Refer to HRS Statute	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	T	Tuition	Tuition Revenues from UH Students, appropriated by Legislature	Educational, Operational Support	2xxxxxx	Fiscal Year	
	NTFSF	Non-Imposed Tuition		Payroll for UH Permanent Positions	2xxxxxx		
	<b>REVOLVING</b>						
	R	Revolving	Proceeds collected for provision of goods/services	Support provision of goods/services	3xxxxxx	Refer to HRS Statute	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	R	RTRF (Research Training & Revolving Fund)	Indirect/overhead costs assessed to extramural sponsors, appropriated by Manoa OVCR	Research, Operational Support	3xxxxxx	Award Period	
	<b>TRUST</b>						
P	Trust	Established by gift, grant, contribution, devise, or bequest	Refer to Trust for specific purpose	4xxxxxx	Refer to Trust	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1	
UH EXTRAMURAL	<b>EXTRAMURAL</b>						
	P	Private	Private Sponsors, UH Foundation	Support award objectives (for Private/Federal sponsors) or donor's purpose (for UH Foundation funds)	4xxxxxx	Award Period	RCUH Financial RCUH HR UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	F	Federal	Federal Sponsors		6xxxxxx		
A	Agency	RCUH Revolving Funds	Payroll for UH Positions	9xxxxxx	Budget Period (for RCUH Revolving)	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1	
RCUH	<b>RCUH</b>						
		Revolving	External Revenue Sources	Refer to budget for specific usage	0001-, 0002-xxx	Budget Period	RCUH Financial RCUH HR
	Service Order	RTRF, Tuition Funds	Payroll for RCUH Positions	0007-, 0008-, 0009-xxx			
UHF	<b>UH FOUNDATION</b>						
	UH Foundation	Donations	Refer to donation for specific usage	1xx-xxxx-x	Refer to donation	UHF iFAS	

# Fund (Account) Types Matrix

Available on JABSOM Office of Central Fiscal & Human Resources website: [blog.hawaii.edu/ofaa/accounts](http://blog.hawaii.edu/ofaa/accounts)

# Position Funding Matrix

<u>Fund Type</u>	<u>UH POSITION</u>				<u>RCUH POSITION</u>
	<u>Permanent</u>	<u>Temporary</u>	<u>Casual</u>	<u>Student</u>	<u>RCUH</u>
G - General (1xxxxxx)	X				
T - Non-Imposed Tuition (2xxxxxx)	X				
T - Tuition (2xxxxxx)		X	X	X	
R - RTRF (3xxxxxx)		X	X	X	
P - Private (4xxxxxx)	X	X	X	X	X
F - Federal (6xxxxxx)	X	X	X	X	X
A - Agency (9xxxxxx)	X	X	X	X	
RCUH - Revolving (0001-. 0002-xxx)					X
RCUH - Service Order (0007-. 0008-. 0009-xxx)					X

# Using General & Non-Imposed Tuition for UH Permanent Positions

## Pros

- ▶ Save on fringe costs
  - ▶ State pays for fringe costs when UH Permanent Position are funded with General (G) or Non-Imposed Tuition (NTFSF) funds
  - ▶ Do not use regular Tuition or RTRF for UH Permanent Positions. If you have to use institutional funds, use G or NTFSF (no fringe) to reduce overall payroll costs.

## Cons

- ▶ Impact on non-permanent UH positions
  - ▶ Limits department's Tuition budget that could be used to fund other non-permanent UH position types (i.e. Temporary, Casual, Student)
  - ▶ Unable to qualify for Grant Release (RTRF) dollars to fund other non-permanent UH position types

# All Other Fund Types Incur Fringe Costs

- ▶ Fringe costs are assessed on ALL non-G or non-NTFSF funds regardless of position type, including UH permanent positions
  - ▶ Sometimes UH Permanent Positions need to be funded with Private (P) and/or Federal (F) funding due to key personnel requirements and other extramural award stipulations, thereby incurring fringe costs on the P or F fund ... this is understandable and acceptable practice.
  - ▶ Spending of extramural dollars, i.e. Private (P) and Federal (F) funds, is highly encouraged for the following considerations:
    - ▶ Increases Indirect Cost Recovery from extramural sponsors, which gets returned to the University in the form of RTRF funds.
    - ▶ Reduces spending on UH Appropriated Funds, e.g. General (G), Tuition (T), etc.

## Section 3: Salary + Fringe

- SALARY
- FRINGE ASSESSED
- FRINGE RATES

# Payroll Costs: Salary + Fringe

- Salary
  - Set by Collective Bargaining Agreements, UH, and RCUH
  - Dependent on position type, rank/steps, collective bargaining union increases, SSA/SCA/Pay Awards, etc.
    - SSA: Special Salary Adjustment for UH Faculty Positions
    - SCA: Special Compensation Adjustment for UH APT Positions
    - Pay Awards: for RCUH Positions
- Fringe
  - Dependent on position type and employee's personal health fund selections

# ARTICLE XXI, SALARIES

## A. MINIMUM SALARIES

Effective July 1, 2017 through June 30, 2021, the minimum annual salaries of 9-month Faculty Members shall be:

Rank 2	\$54,084
Rank 3	\$64,896
Rank 4	\$75,720
Rank 5	\$86,532

Effective July 1, 2017 through June 30, 2021, the minimum annual salaries of 11-month Faculty Members shall be:

Rank 2	\$63,276
Rank 3	\$75,924
Rank 4	\$88,596
Rank 5	\$101,244

Adjustment to the minimum salary rates above shall occur after all salary adjustments are made, including the salary increase provided for in B. below, if applicable.

## Exhibit: UH UHPA Contract Excerpt: Salary Schedule

<https://www.uhpa.org/contracts/2017-2021-uhpa-bar-contract/article-xxi-salaries/>



SALARY SCHEDULE  
 ADMINISTRATIVE, PROFESSIONAL AND TECHNICAL (APT)  
 (EXCLUDING COACHES)  
 11 MONTH - Effective 01-01-19

STEPS 1 - 24

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24
A	ANNUAL	44,112	44,988	45,888	46,812	47,760	48,708	49,680	50,676	51,696	52,728	53,772	54,852	55,944	57,072	58,236	59,400	60,588	61,788	63,012	64,272	65,568	66,864	68,196	69,564
	MONTHLY	3,676	3,749	3,824	3,901	3,980	4,059	4,140	4,223	4,308	4,394	4,481	4,571	4,662	4,756	4,853	4,950	5,049	5,149	5,251	5,356	5,464	5,572	5,683	5,797
B	ANNUAL	53,772	54,852	55,944	57,072	58,236	59,400	60,588	61,788	63,012	64,272	65,568	66,864	68,196	69,564	70,968	72,384	73,836	75,300	76,812	78,348	79,920	81,528	83,148	84,816
	MONTHLY	4,481	4,571	4,662	4,756	4,853	4,950	5,049	5,149	5,251	5,356	5,464	5,572	5,683	5,797	5,914	6,032	6,153	6,275	6,401	6,529	6,660	6,794	6,929	7,068
C	ANNUAL	65,568	66,864	68,196	69,564	70,968	72,384	73,836	75,300	76,812	78,348	79,920	81,528	83,148	84,816	86,508	88,236	90,000	91,800	93,636	95,496	97,416	99,360	101,352	103,368
	MONTHLY	5,464	5,572	5,683	5,797	5,914	6,032	6,153	6,275	6,401	6,529	6,660	6,794	6,929	7,068	7,209	7,353	7,500	7,650	7,803	7,958	8,118	8,280	8,446	8,614
D	ANNUAL	70,968	72,384	73,836	75,300	76,812	78,348	79,920	81,528	83,148	84,816	86,508	88,236	90,000	91,800	93,636	95,496	97,416	99,360	101,352	103,368	105,444	107,556	109,704	111,912
	MONTHLY	5,914	6,032	6,153	6,275	6,401	6,529	6,660	6,794	6,929	7,068	7,209	7,353	7,500	7,650	7,803	7,958	8,118	8,280	8,446	8,614	8,787	8,963	9,142	9,326

STEPS 25 - 48

		Step 25	Step 26	Step 27	Step 28	Step 29	Step 30	Step 31	Step 32	Step 33	Step 34	Step 35	Step 36	Step 37	Step 38	Step 39	Step 40	Step 41	Step 42	Step 43	Step 44	Step 45	Step 46	Step 47	Step 48
A	ANNUAL	70,968	72,384	73,836	75,300	76,812	78,348	79,920	81,528	83,148	84,816	86,508	88,236	90,000	91,800	93,636	95,496	97,416	99,360	101,352	103,368	105,444	107,556	109,704	111,912
	MONTHLY	5,914	6,032	6,153	6,275	6,401	6,529	6,660	6,794	6,929	7,068	7,209	7,353	7,500	7,650	7,803	7,958	8,118	8,280	8,446	8,614	8,787	8,963	9,142	9,326
B	ANNUAL	86,508	88,236	90,000	91,800	93,636	95,496	97,416	99,360	101,352	103,368	105,444	107,556	109,704	111,912	114,144	116,424	118,740	121,128	123,552	126,024	128,556	131,136	133,752	136,428
	MONTHLY	7,209	7,353	7,500	7,650	7,803	7,958	8,118	8,280	8,446	8,614	8,787	8,963	9,142	9,326	9,512	9,702	9,895	10,094	10,296	10,502	10,713	10,928	11,146	11,369
C	ANNUAL	105,444	107,556	109,704	111,912	114,144	116,424	118,740	121,128	123,552	126,024	128,556	131,136	133,752	136,428	139,164	141,936	144,768	147,672	150,624	153,636	156,720	159,852	163,032	166,284
	MONTHLY	8,787	8,963	9,142	9,326	9,512	9,702	9,895	10,094	10,296	10,502	10,713	10,928	11,146	11,369	11,597	11,828	12,064	12,306	12,552	12,803	13,060	13,321	13,586	13,857
D	ANNUAL	114,144	116,424	118,740	121,128	123,552	126,024	128,556	131,136	133,752	136,428	139,164	141,936	144,768	147,672	150,624	153,636	156,720	159,852	163,032	166,284				
	MONTHLY	9,512	9,702	9,895	10,094	10,296	10,502	10,713	10,928	11,146	11,369	11,597	11,828	12,064	12,306	12,552	12,803	13,060	13,321	13,586	13,857				

# Exhibit: UH APT Salary Schedule

<https://www.hawaii.edu/ohr/administrative-professional-and-technical/apt-overview/> > Section 3: Compensation & Salary Schedules

Annual: 116,988.00  
Semi-mo: 4,874.50

Annual: 116,988.00  
Semi-mo: 4,874.50

BU: 07  
FTE: 1.00000

Pay Type	Account Code	Percent	Semi month amt	NTE Date	Position Number
BASER	MA 1122112	0.40000	1,949.81		0088695
BASER	MA 4503023	0.31000	1,511.09	09/30/2017	0085029T
BASER	MA 4503023	0.09000	438.69	09/30/2017	0088695
BASER	MA 6105725	0.20000	974.91	09/30/2017	0085029T

Example: UH PNF (Payroll Notification Form) showing Salary with Fund Type

## Employee Selected

Employee #

[REDACTED]

Employee Name

[REDACTED]

Hide Employee Profile

## Current Employee Profile as of 08-09-2017

Status: Active

FLSA Status: Exempt

## Project # / Allocation

Dual: None

FTE: 100.0%

6104987 / 75.000%

Type: Regular

Comp. Rate: \$5666.67 / Month

6105054 / 25.000%

Job Title:

[REDACTED]

D/C:

[REDACTED]

Example: RCUH PAF (Personnel Action Form) showing Salary with Fund Type

# Fringe: Estimate vs Actual

## Estimates

- ▶ Refer to ORS Fringe Benefits Rates: <http://www.ors.hawaii.edu/index.php/rates/102-quick-links/rates/98-fringe-benefit-rates>
- ▶ Useful for department budgeting, myGRANT proposals, etc.
- ▶ Use “Cost Sharing Fringe Benefits” schedule for cost sharing calculations.

## Actual

- ▶ Actual fringe rates may vary from estimates. Depends on the individual employee, whose preferences (e.g. health fund elections) and changes can affect fringe costs.
- ▶ To determine actual fringe rate for a particular employee, contact your Fiscal Administrator.

## Proposal Fringe Benefit Rates

The following table is provided as a guide for estimating fringe benefits for UH employees. These are averaged rates by type of employee and should be used as starting point. If the actual fringe rate for a particular employee is known, it should be used instead. Actual fringe is charged to awards and can vary considerably.

Note: For RCUH employees, refer to RCUH HR Policies No. 3.510 for fringe benefit rate information.

FY 2018 Composite Fringe Rates (Updated October 4, 2017)

Benefit	Subcode	Faculty	Staff	Grad Assistant	Casual Hire	Student	Overload
Social Security	2x37	6.20%	6.20%	0.00%	0.00%	0.00%	0.00%
Medicare	2x43	1.45%	1.45%	0.00%	1.45%	0.00%	1.45%
Workers' Comp	2x41	0.86%	0.86%	0.86%	0.86%	0.86%	0.86%
Unemployment Insurance	2x42	0.17%	0.17%	0.00%	0.17%	0.00%	0.17%
Terminal Vacation Fringe <sup>1</sup>	2x49	1.77%	1.77%	0.00%	0.00%	0.00%	0.00%
Pension Accumulation <sup>2</sup>	2x34	18.00%	18.00%	0.00%	0.00%	0.00%	0.00%
Pension Administration	2x36	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other post-employment benefits	2x33	12.69%	12.69%	0.00%	0.00%	0.00%	0.00%
Retiree Health	2x44	9.39%	9.39%	0.00%	0.00%	0.00%	0.00%
Before Health Fund		50.53%	50.53%	0.86%	2.48%	0.86%	2.48%
Health Fund	Various	7.60%	7.60%	11.14%	0.00%	0.00%	0.00%
Composite		58.13%	58.13%	12.00%	2.48%	0.86%	2.48%

## Exhibit: ORS Fringe Benefit Rates for UH Position Types

<http://www.ors.hawaii.edu/index.php/rates/102-quick-links/rates/98-fringe-benefit-rates>

# In Summary ...

## Section 1: Org Chart & Position Types

- Org Chart:
  - Accounts for all UH permanent positions for which UH receives legislative funding support
- Position Types:
  - UH: Permanent vs Temporary
  - RCUH: Regular vs Non-Regular

## Section 2: Fund Types & Position Funding

- Fund Type Matrix
- Position Funding Matrix
- Fringe Costs:
  - Use of G or NTFSF funding for UH Permanent Positions – no fringe incurred
  - Use of all other funding regardless of position type – fringe incurred

## Section 3: Salary + Fringe

- Payroll Components:
  1. Salary
    - Pay Scales dependent on Employer and/or Collective Bargaining Agreements
  2. Fringe
    - Varies amongst individual employees' personal health elections
    - Estimates for UH Position Types helpful for budgeting, grant proposals
    - Contact Fiscal Administrator for assistance with calculating actual fringe rates

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Any questions?

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Thank you for attending!