

GIFT SURCHARGE IMPLEMENTATION DETAILS

Administrative surcharge is assessed on expenditures as incurred. The surcharge process applies a specific percent of surcharge to expenses incurred according to fund type and specific account codes. Administrative surcharge will be charged to a restricted gift fund according to the following table:

Fund Type H1 – Research Gifts

Tuition and Equipment

<u>Account</u>	<u>Account Description</u>	<u>Surcharge Percentage</u>
060	Fellowship Supplies	0%
128	Fellowship Travel Domestic	0%
129	Fellowship Travel Foreign	0%
171	Tuition Allow Undergrad Other	0%
172	Tuition Allow Graduate Other	0%
173	Federally Funded Cap Computer Equip	0%
175	Capital Equipment	0%
176	Capital Computer Equipment	0%
177	Component Parts	0%
177F	Non-Federally Fnded Fabricatd Equip	0%
178	Federally Funded Capital Equipment	0%
179	Plant Fund Equipment - Capitalized	0%
179F	Plant Fund Fabricated Equipment	0%
17A	Federally Funded Component Parts	0%
17AF	Federally Funded Fabricated Equip	0%
181	Scholarships ROTC	0%
182	Scholarships Undergraduate	0%
183	Scholarships Graduate	0%
184	Tuition Allow Undergrad Research	0%
185	Tuition Allow Undergrad Teaching	0%
186	Tuition Allow Graduate Research	0%
186P	Prior Year Tuition Allow Grad Res	0%
187	Tuition Allow Graduate Teaching	0%
187P	Prior Year Tuition Allow Grad Teach	0%
188	Fellowships Undergraduate	0%
189	Fellowship - Tuition	0%
18C	Scholarships Capital Region Program	0%
190	Tuition Allow Graduate Architecture	0%
230	Employee Benefits	0%
230B	Budgt Unallocated Employee Benefits	0%
281	Undergrad Research Program Salary	0%
281S	Summer U/G Research Program Salary	0%

Tenure Track Faculty Academic Year Chargeout and Graduate Student Stipends

291	Graduate Assistants Teaching Salary	10%
291S	Summer Grad Assist Teaching Salary	10%
292	Graduate Assistants Research Salary	10%
292S	Summer Grad Assist Research Salary	10%
293	Graduate Hourly Salary	10%
293S	Summer Graduate Hourly Salary	10%
294	Graduate Contractual Salary	10%
294S	Summer Graduate Contractual Salary	10%
299	Prior Yr Labor Adjstmnts - Students	10%
215	Regular Tenure Track Faculty Salary	13.2%
216	Faculty Admin Tenure Track 9 Mo Sal	13.2%
217	Faculty Admin Tenure Track 12Mo Sal	13.2%

Research Staff, Administrative Staff, Tenure Track Faculty Supplemental Pay

201	Regular Faculty Salary	33%
202	Visiting Faculty Salary	33%
203	Adjunct Faculty Salary	33%
204	Postdoctoral Salary	33%
205	Research Associates Salary	33%
206	Research Assistants Salary	33%
207	Faculty Admin 9 Month Salary	33%
208	Faculty Supplemental Salary & Other	33%
208S	Faculty Summer Suppl Sal & Other	33%
209	Surplus Distribution	33%
211	Exempt Full Time Salary	33%
212	Exempt Part Time Salary	33%
213	Exempt Bonus/Supplemental	33%
214F	Freeze-Staff Sal	33%
221	Non-Exempt Full Time Staff Salary	33%
222	Non-Exempt Part Time Salary	33%
223	Non-Exempt Bonus	33%
224B	Overtime	33%
298	Prior Yr Labor Adjustments - Faculty	33%

All other direct expenditures to fund type H1 fund are assessed a 25% administrative surcharge.

The surcharge amount will be debited on each individual fund as follows:

- 594 Tuition & Equipment (there should not be activity on this account code)
- 595 Faculty Salaries with Benefits (13.2%)
- 596 Graduate Salaries without Benefits (10%)
- 597 Research Salaries with Benefits (33%)
- 598 All Other Research (25%)

Fund Type H2 – Non-Research Gifts

The H2 fund type will be charged a 10% surcharge based upon expenses as they are incurred, regardless of account code. The surcharge will be debited to each individual fund to account code 599 Non-Research (10%).