

Financial and Budgetary Treatment of Postdoctoral Benefits on Sponsored Project Funds

Intended Audience

This communication is intended for departmental RSAs and post-award administrators.

Background

Effective July 1, UCSF joined the system-wide Postdoctoral Scholars Benefits Plan (PSBP). This plan is relevant for title codes 3252, 3253, and 3254. The PSBP requires that postdoc benefits be paid via payroll in OLPPS. More information about the implementation of the new payroll process can be found at: http://acctg.ucsf.edu/payroll/references/MISC/Payroll_Postdocs_March_2006.ppt

This is a significant change from the prior process. Insurance benefits for postdocs were handled centrally by the Benefits Office, through a recharge methodology that was approved by Budget and Resource Management. The monthly recharge transaction would post to expenditure NCA code 434895. This non-payroll benefits recharge, as well as the stipend recharge, posted to the 78xxxx DPA associated with the funding source. However, since postdoc benefits will now be charged via payroll *and* since payroll expenses are not allowable on 78xxxx DPAs, we must charge these benefits to a different DPA.

Action Requested

Department RSAs and post-award administrators are asked to:

- Ensure that an appropriate DPA is designated for benefits for current and new postdoctoral scholars on sponsored projects funds. Guidelines for appropriate DPAs are:
 - If the postdoc receives a stipend and no UCSF salary, the DPA must be a 40xxxx DPA. You may use an existing 40xxxx DPA that is coupled to the fund. If none, request a new DPA-Fund combination for this purpose by contacting Michael Grafton at 476-1462.
 - If the postdoc receives UCSF salary, the DPA used for benefits should be the same as the DPA used for the salary.
- Use a source code 135 journal to rebudget the appropriate amount for post doc benefits from the 78xxxx to the appropriate DPA for postdocs receiving a stipend on your sponsored projects funds.
- Note that PSBP expenses will post to the NCAs listed in the table below.

Insurance	NCA
Dental Insurance PSBP	411511
Medical Insurance PSBP	411512
Vision Insurance PSBP	411513
Disability Insurance PSBP	411514
Life Insurance PSBP	411515
Broker Fees PSBP	411516
Worker's Compensation	411110