### Clinical Practices of the University of Pennsylvania Payroll
#### CPUP Quick Reference Guide

**Hiring New Clinical Faculty (Asst, Assoc & Professor)**
- Role - 1 Academic Appointment using PSC approval, with at least the minimum academic base salary
- Role – 2 (or next available Role) CPUP with **Job Class Code 315071**

**Hiring New Health System Physician/ Clinician**
- Role - 1 HSP(C) using the HR-1 information, with at least the minimum academic base salary
- Role – 2 Clinical Appointment in the Associated Faculty (Unsalaried)
- Role – 3 CPUP with **Job Class Code 315071**

For CPUP ROLE on-line distribution or ‘CPUP/CHOPPA Additional Pay Form’ use the 26-digit combination assigned to your area with the corresponding object code listed below

**School Of Medicine (400-ORG-2-014003-OBJC (see below)-3407- 0000); Oral Maxillofacial Surgery (510-ORG-1-000000-OBJ (see below)-3410- 0000)**

<table>
<thead>
<tr>
<th>OBJECT CODE</th>
<th>EARNINGS TYPE</th>
<th>NAME</th>
<th>Included as part of IBS for effort reporting purposes?</th>
<th>AFFECTS GROSS EARNINGS</th>
<th>CRITERIA</th>
<th>USE FOR THE FOLLOWING PAY PRACTICES</th>
<th>PROCESS</th>
</tr>
</thead>
</table>
| 1511        | RMO           | REGULAR MONTHLY EARNINGS | Yes | Yes | ● Is retirement eligible  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | Regular Monthly Salary | Enter in PennWorks Distributions |
| 1513        | CVP           | VARIABLE PAY | No | Yes | ● Is retirement eligible  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | Variable Pay  
|             |               |                  |               |          | ● Contractual salary based on productivity metrics  
|             |               |                  |               |          | ● Variable Pay – work for extra services in addition to employee’s job responsibility and any other departmental arrangements | Enter in PennWorks Distributions |
| 1513        | GVP           | GUARANTEED VARIABLE PAY | Yes | Yes | ● Is retirement eligible  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | Variable Pay  
|             |               |                  |               |          | ● Variable Pay guaranteed in writing | Enter in PennWorks Distributions |
| 1511        | CST           | CPUP ADMINISTRATIVE STIPEND | Yes | Yes | ● Is retirement eligible  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | Stipend for CPUP administrative work | Enter in PennWorks Distributions  
|             |               |                  |               |          | Include in Compensation Tab |
| 1512        | CBN           | CPUP BONUS PAY | No | Yes | ● Not retirement eligible  
|             |               |                  |               |          | ● Federally taxed at supplemental rate | CPUP Departmental or Management Incentive Bonus  
|             |               |                  |               |          | ● Special one-time payments based on performance/merit – done at discretion of management, outside boundaries of normal activities | Use PennWorks Additional Pay  
|             |               |                  |               |          | ● Select CPUP MIP Bonus under ‘Create Individual Request’ |
| 1514        | CAL           | SIGN ON BONUS/TAXABLE FRINGE BENEFIT | No | Yes | ● Not retirement eligible  
|             |               |                  |               |          | ● Federally taxed at supplemental rate | Sign-on Bonus  
|             |               |                  |               |          | ● Moving or Fringe Benefit dollars given directly to employee | Use PennWorks Additional Pay  
|             |               |                  |               |          | ● Select CPUP Allowance under ‘Create Individual Request’ |
| 1514        | CPN           | PENSION ADJUSTMENT | No | Yes | ● Not retirement eligible  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | CPUP Pension Adjustment  
|             |               |                  |               |          | ● Dollars representing make-up benefit for employees at VA.  
|             |               |                  |               |          | ● Dollars representing other pension adjustment as agreed upon recruitment | Use PennWorks Additional Pay  
|             |               |                  |               |          | ● Select CPUP Pension Adjustment under ‘Create Group Request’ |
| 1514        | CTU           | TUITION TAX ADJUSTMENT | No | No | ● Not retirement eligible  
|             |               |                  |               |          | ● Does not add into total gross (only affects tax buckets)  
|             |               |                  |               |          | ● Federally taxed at supplemental rate | CPUP Tuition Tax Adjustment  
|             |               |                  |               |          | ● Tax adjustment for additional taxable tuition benefit (*Note: Tuition dollars are paid directly to the school through UPHS AP check) | Use PennWorks Additional Pay  
|             |               |                  |               |          | ● Select CPUP Tax Adjustment – Tuition under ‘Create Group Request’ |
| 1514        | CTX           | OTHER TAX ADJUSTMENT | No | No | ● Not retirement eligible  
|             |               |                  |               |          | ● Does not add into total gross (only affects tax buckets)  
|             |               |                  |               |          | ● Federally taxed at supplemental rate | CPUP Other Tax Adjustment  
|             |               |                  |               |          | ● Tax adjustments for fringe benefits paid to 3rd party  
|             |               |                  |               |          | ● Individual LTD taxation  
|             |               |                  |               |          | ● Dollars given to 3rd party (i.e. moving company) by Penn | Use PennWorks Additional Pay  
|             |               |                  |               |          | ● Select CPUP Tax Adjustment – Other under ‘Create Group Request’ |
| 1514        | CSP           | CPUP SERP GROSS UP | No | Yes | ● Not retirement eligible  
|             |               |                  |               |          | ● Only used by CPUP Benefits Dept  
|             |               |                  |               |          | ● Taxed based on employee’s W-4 info | CPUP SERP Gross-UP  
|             |               |                  |               |          | Dollars given to employee instead of SERP to pay for taxes | CPUP HR will handle |

Updated October 27, 2011 (BAM)
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## CHOPPA Quick Reference Guide (For Use Only By ORGs 4203, 4392, 4432, 4465 And 4505)

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- Role – 2 Clinical Appointment in the Associated Faculty (Unsalaried)
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For CHOPPA ROLE on-line distribution or ‘CPUP/CHOPPA Additional Pay Form’ use the 26-digit combination assigned to your area with the corresponding center reference (CREF) listed below (400-ORG-2-014003-1258-3407-CREF see below)

<table>
<thead>
<tr>
<th>EARNINGS TYPE</th>
<th>NAME</th>
<th>OBJECT CODE</th>
<th>CREF</th>
<th>Included as part of IBS for effort rep. purposes?</th>
<th>AFFECTS GROSS EARNINGS</th>
<th>CRITERIA</th>
<th>USE FOR THE FOLLOWING PAY PRACTICES</th>
<th>NEW PROCESS</th>
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</thead>
<tbody>
<tr>
<td>RMO</td>
<td>REG MONTHLY EARNINGS</td>
<td>1258</td>
<td>0015</td>
<td>Yes</td>
<td>Yes</td>
<td>Is retirement eligible</td>
<td>Regular Monthly Salary</td>
<td>Enter in PennWorks Distributions</td>
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<tr>
<td>CVP</td>
<td>VARIABLE PAY</td>
<td>1258</td>
<td>0017</td>
<td>No</td>
<td>Yes</td>
<td>Is retirement eligible</td>
<td>Variable Pay</td>
<td>Enter in PennWorks Distributions</td>
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<tr>
<td>GVP</td>
<td>GUARANTEED VARIABLE PAY</td>
<td>1258</td>
<td>0017</td>
<td>Yes</td>
<td>Yes</td>
<td>Is retirement eligible</td>
<td>Variable Pay</td>
<td>Enter in PennWorks Distributions</td>
</tr>
<tr>
<td>CST</td>
<td>CPUP ADMIN STIPEND</td>
<td>1258</td>
<td>0015</td>
<td>Yes</td>
<td>Yes</td>
<td>Is retirement eligible</td>
<td>Stipend for CPUP administrative work</td>
<td>Enter in PennWorks Distributions</td>
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<tr>
<td>CBN</td>
<td>CPUP BONUS PAY</td>
<td>1258</td>
<td>0016</td>
<td>No</td>
<td>Yes</td>
<td>Not retirement eligible</td>
<td>CPUP/CHOPPA Dept or Mgmt Incentive Bonus</td>
<td>Use PennWorks Additional Pay</td>
</tr>
<tr>
<td>CAL</td>
<td>SIGN ON BONUSTAXABLE FRINGE BENEFIT</td>
<td>1258</td>
<td>0018</td>
<td>No</td>
<td>Yes</td>
<td>Not retirement eligible</td>
<td>CPUP/CHOPPA Pension Adjustment</td>
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<td>PENSION ADJUSTMENT</td>
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<td>0018</td>
<td>No</td>
<td>Yes</td>
<td>Not retirement eligible</td>
<td>CPUP/CHOPPA Tuition Tax Adjustment</td>
<td>Use PennWorks Additional Pay</td>
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<tr>
<td>CTU</td>
<td>TUITION ADJUSTMENT</td>
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<td>0018</td>
<td>No</td>
<td>No</td>
<td>Not retirement eligible</td>
<td>CPUP/CHOPPA Other Tax Adjustment</td>
<td>Use PennWorks Additional Pay</td>
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<td>CTX</td>
<td>OTHER TAX ADJUSTMENT</td>
<td>1258</td>
<td>0018</td>
<td>No</td>
<td>No</td>
<td>Not retirement eligible</td>
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