

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

<p><b><u>Hiring New Clinical Faculty (Asst, Assoc &amp; Professor)</u></b></p> <ul style="list-style-type: none"> <li>▪ Role - 1 Academic Appointment using PSC approval, with at least the minimum academic base salary</li> <li>▪ Role – 2 (or next available Role) CPUP with <b><u>Job Class Code 315071</u></b></li> </ul>	<p><b><u>Hiring New Health System Physician/Clinician</u></b></p> <ul style="list-style-type: none"> <li>▪ Role - 1 HSP(C) using the HR-1 information, with at least the minimum academic base salary</li> <li>▪ Role – 2 Clinical Appointment in the Associated Faculty (<b>Unsalari ed</b>)</li> <li>▪ Role – 3 CPUP with <b><u>Job Class Code 315071</u></b></li> </ul>
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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-1-00000-OBJC (see below)-3410- 0000)

OBJECT CODE	EARNINGS TYPE	NAME	Included as part of IBS for effort reporting purposes?	AFFECTS GROSS EARNINGS	CRITERIA	USE FOR THE FOLLOWING PAY PRACTICES	PROCESS
1511	RMO	REGULAR MONTHLY EARNINGS	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee's W-4 info</li> </ul>	Regular Monthly Salary	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
1513	CVP	VARIABLE PAY	No	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee's W-4 info</li> </ul>	<b>Variable Pay</b> <ul style="list-style-type: none"> <li>• Contractual salary based on productivity metrics</li> <li>• Variable Pay – work for extra services in addition to employee's job responsibility and any other departmental arrangements</li> </ul>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
1513	GVP	GUARANTEED VARIABLE PAY	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee's W-4 info</li> </ul>	<b>Variable Pay</b> <ul style="list-style-type: none"> <li>• Variable Pay guaranteed in writing</li> </ul>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
1511	CST	CPUP ADMINISTRATIVE STIPEND	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee's W-4 info</li> </ul>	Stipend for CPUP administrative work	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> <li>• Include in Compensation Tab</li> </ul>
1512	CBN	CPUP BONUS PAY	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP Departmental or Management Incentive Bonus</b> <ul style="list-style-type: none"> <li>• Special one-time payments based on performance/merit – done at discretion of management, outside boundaries of normal activities</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP MIP Bonus under 'Create Individual Request'</li> </ul>
1514	CAL	SIGN ON BONUS/TAXABLE FRINGE BENEFIT	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Federally taxed at supplemental rate</li> </ul>	<ul style="list-style-type: none"> <li>• Sign-on Bonus</li> <li>• Moving or Fringe Benefit dollars given directly to employee</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Allowance under 'Create Individual Request'</li> </ul>
1514	CPN	PENSION ADJUSTMENT	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Taxed based on employee's W-4 info</li> </ul>	<b>CPUP Pension Adjustment</b> <ul style="list-style-type: none"> <li>• Dollars representing make-up benefit for employees at VA.</li> <li>• Dollars representing other pension adjustment as agreed upon recruitment</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Pension Adjustment under 'Create Group Request'</li> </ul>
1514	CTU	TUITION TAX ADJUSTMENT	No	No	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Does not add into total gross (only affects tax buckets)</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP Tuition Tax Adjustment</b> <ul style="list-style-type: none"> <li>• Tax adjustment for additional taxable tuition benefit (*Note: Tuition dollars are paid directly to the school through UPHS AP check)</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Tax Adjustment – Tuition under 'Create Group Request'</li> </ul>
1514	CTX	OTHER TAX ADJUSTMENT	No	No	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Does not add into total gross (only affects tax buckets)</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP Other Tax Adjustment</b> <ul style="list-style-type: none"> <li>• Tax adjustments for fringe benefits paid to 3<sup>rd</sup> party                             <ul style="list-style-type: none"> <li>▪ Individual LTD taxation</li> <li>▪ Dollars given to 3<sup>rd</sup> party (i.e. moving company) by Penn</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Tax Adjustment – Other under 'Create Group Request'</li> </ul>
1514	CSP	CPUP SERP GROSS UP	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Only used by CPUP Benefits Dept</li> <li>• Taxed based on employee's W-4 info</li> </ul>	<b>CPUP SERP Gross-UP</b> Dollars given to employee instead of SERP to pay for taxes	<ul style="list-style-type: none"> <li>• CPUP HR will handle</li> </ul>

**Clinical Practices of the University of Pennsylvania Payroll**  
**CHOPPA Quick Reference Guide (For Use Only By ORGs 4203, 4392, 4432, 4465 And 4505)**

<b><u>Hiring New Clinical Faculty (Asst, Assoc &amp; Professor)</u></b> <ul style="list-style-type: none"> <li>▪ Role - 1 Academic Appointment using PSC approval, with at least the minimum academic base salary</li> <li>▪ Role – 2 (or next available Role) CHOPPA with <b>Job Class Code 315071</b></li> </ul>	<b><u>Hiring New Health System Physician/Clinician</u></b> <ul style="list-style-type: none"> <li>▪ Role - 1 HSP(C) using the HR-1, with at least the min academic base salary</li> <li>▪ Role – 2 Clinical Appointment in the Associated Faculty (<b>Unsalari ed</b>)</li> <li>▪ Role – 3 CPUP with <b>Job Class Code 315071</b></li> </ul>
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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*)

EARNINGS TYPE	NAME	OBJECT CODE	CREF	Included as part of IBS for effort rep. purposes?	AFFECTS GROSS EARNINGS	CRITERIA	USE FOR THE FOLLOWING PAY PRACTICES	NEW PROCESS
<b>RMO</b>	REG MONTHLY EARNINGS	<b>1258</b>	<b>0015</b>	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>Regular Monthly Salary</b>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
<b>CVP</b>	VARIABLE PAY	<b>1258</b>	<b>0017</b>	No	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>Variable Pay</b> <ul style="list-style-type: none"> <li>• Contractual salary based on productivity metrics</li> <li>• Variable Pay – work for extra services in addition to employee’s job responsibilities</li> </ul>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
<b>GVP</b>	GUARANTEED VARIABLE PAY	<b>1258</b>	<b>0017</b>	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>Variable Pay</b> <ul style="list-style-type: none"> <li>• Variable Pay guaranteed in writing</li> </ul>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
<b>CST</b>	CPUP ADMIN STIPEND	<b>1258</b>	<b>0015</b>	Yes	Yes	<ul style="list-style-type: none"> <li>• Is retirement eligible</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>Stipend for CPUP administrative work</b>	<ul style="list-style-type: none"> <li>• Enter in PennWorks Distributions</li> </ul>
<b>CBN</b>	CPUP BONUS PAY	<b>1258</b>	<b>0016</b>	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP/CHOPPA Dept or Mgmt Incentive Bonus</b> <ul style="list-style-type: none"> <li>• Special one-time payments based on performance/merit – done at discretion of mgmt, outside boundaries of normal activities</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP MIP Bonus under ‘Create Individual Request’</li> </ul>
<b>CAL</b>	SIGN ON BONUS/TAXABLE FRINGE BENEFIT	<b>1258</b>	<b>0018</b>	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Federally taxed at supplemental rate</li> </ul>	<ul style="list-style-type: none"> <li>• Sign-on Bonus</li> <li>• Moving or Fringe Benefit \$ given directly to emp</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Allowance under ‘Create Individual Request’</li> </ul>
<b>CPN</b>	PENSION ADJUSTMENT	<b>1258</b>	<b>0018</b>	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>CPUP/CHOPPA Pension Adjustment</b> <ul style="list-style-type: none"> <li>• Dollars representing make-up benefit for VA emp</li> <li>• Dollars representing other pension adjustment as agreed upon recruitment</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Pension Adjustment under ‘Create Group Request’</li> </ul>
<b>CTU</b>	TUITION TAX ADJUSTMENT	<b>1258</b>	<b>0018</b>	No	No	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Does not add into total gross (only affects tax buckets)</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP/CHOPPA Tuition Tax Adjustment</b> <ul style="list-style-type: none"> <li>• Tax adjustment for additional taxable tuition benefit (*Note: Tuition dollars are paid directly to the school through UPHS AP check)</li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Tax Adjustment – Tuition under ‘Create Group Request’</li> </ul>
<b>CTX</b>	OTHER TAX ADJUSTMENT	<b>1258</b>	<b>0018</b>	No	No	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Does not add into total gross (only affects tax buckets)</li> <li>• Federally taxed at supplemental rate</li> </ul>	<b>CPUP/CHOPPA Other Tax Adjustment</b> <ul style="list-style-type: none"> <li>• Tax adj. for fringe benefits paid to 3<sup>rd</sup> party <ul style="list-style-type: none"> <li>▪ Individual LTD taxation</li> <li>▪ Dollars given to 3<sup>rd</sup> party by Penn</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Use PennWorks Additional Pay</li> <li>• Select CPUP Tax Adjustment – Other under ‘Create Group Request’</li> </ul>
<b>CSP</b>	CPUP SERP GROSS UP	<b>1258</b>	<b>0018</b>	No	Yes	<ul style="list-style-type: none"> <li>• <b>Not</b> retirement eligible</li> <li>• Only used by CPUP Benefits Dept</li> <li>• Taxed based on employee’s W-4 info</li> </ul>	<b>CPUP/CHOPPA SERP Gross-UP</b> Dollars given to employee instead of SERP to pay for taxes	<ul style="list-style-type: none"> <li>• CPUP HR will handle</li> </ul>