

Controller's Office Fact Sheet

Revision date: 6/24/09

The Controller's Office Fact Sheet is a summary of frequently used financial and administrative information.

Mileage Allowance Rate

- **Moving:** 24 cents per mile for eligible employees effective 1/1/09.
- **Business travel:** 55 cents per mile effective 1/1/09.

Total Meals and Incidental Expenses Guideline

- actual receipted expenses (receipts for expenses less than \$75 are not required); **or**
- federal published M&IE rates for U.S. [domestic](#) and [foreign](#) travel when all 3 meals fall within the same travel day. When travel covers only part of a day, or if the cost of one or more meals is covered by another source, the per diem rate is prorated accordingly.
Incidental expenses included in the per diem rate: laundry, dry cleaning, tips for services. When the per diem rate is used, such expenses are not reimbursed separately.

When a department's workload necessitates **overtime work** of 2 hours or more after normal University hours, department may pay the employees a meal allowance of \$12 or reimburse actual meal costs up to \$12.

Petty Cash

Reimbursements of \$300 or less can be obtained at the University Cashier's Office, 2 Whitney Ave., or the School of Medicine Business Office, SHM I-100.

Purchasing Authorization Limits / Threshold

Dollar limits for purchasing transactions are as follows:

| | Purchasing Delegations (Dining Halls, Library and Museums, Facilities, Telecommunications) | Business Support Centers | Departments (Business manager or designee) |
|-----------------------------------|---|---------------------------------|--|
| University Contract | Up to \$5,000 | Up to \$5,000 | Up to \$5,000 |
| Purchase order | Up to \$250,000 for delegated goods and services | Up to \$5,000 | Not applicable |
| Purchasing Card | To transaction limit on card for purchases of approved commodities | | |
| OK to Pay | Up to \$2,000 for eligible goods and services ordered directly by departments (no Purchasing involvement) | | |
| Web Invoice Payment | Up to \$5000 for eligible goods and services | | |
| Petty Cash | Up to \$300 for miscellaneous goods | | |
| Bids or Single/Sole Source | Over \$2,000 verbal; Over \$10,000 written | | |
| Employee Reimbursement | Up to \$500 for miscellaneous goods that cannot be purchased via above methods | | |

Equipment

Equipment purchases costing \$5,000 or more and having an expected life of greater than one year are to be charged to Expenditure Types 881100 to 882600. The equipment will be added to the Moveable Equipment Inventory. Consult the Cost Analysis Department at the Office of Grant and Contract Financial Administration for assistance related to equipment classification.

Sales Tax Exemption

Meals and Lodging

Certain lodging and meal expenses incurred while traveling on University business may be exempt from state sales tax provided the:

- State allows an exemption for meals and/or lodging expenses,
- University holds a state sales tax exemption certificate in the state of travel, where required, and
- University makes payments directly to the hotel or restaurant using a Yale Purchasing Card or check.

Currently, the University qualifies for travel related sales tax exemption in the states listed in the chart, below. The University is reviewing the sales tax exemption requirements in additional states and will update the chart as additional exemptions are obtained.

| | | |
|-------------|---------------|--------------|
| Colorado | Maine | North Dakota |
| Connecticut | Massachusetts | Ohio |
| Florida | Michigan | Rhode Island |
| Idaho | Mississippi | Tennessee |
| Illinois | Missouri | Texas |
| Kansas | New Jersey | Wisconsin |
| Kentucky | New York | Wyoming |

To obtain a Connecticut sales tax exemption for purchases of meals or lodging, refer to the University Tax website at <http://www.yale.edu/tax/salesanduse.html>.

If you plan to incur meals and/or lodging expenses in one of the above-listed states, please contact the University Tax department prior to travel. The Tax department will provide you with any relevant exemption forms with respect to meals and/or lodging expenses, depending on the state.

Note: In order to obtain exemption, the University must make the payment directly to the hotel or restaurant using a Yale Purchasing Card or check. The sales tax exemption will not apply if a traveler makes the payment using a personal credit card.

Purchase of Other Services or Property

To obtain a Connecticut sales tax exemption certificate, Form CERT-119, for a purchase other than meals and lodging, contact the Tax Department (432-5530). In limited circumstances, the University may purchase items for resale. Contact the Tax department for a resale certificate. CERT-119 should not be used for purchases that are made for resale.

For sales tax exemptions with respect to purchases of property or services (other than meals or lodging) outside the State of Connecticut, contact the University Tax department.

Time-Off Benefits

For all regular employees (20 hours or more):

- **Vacation** is earned at the rate of **two working days per month** up to a limit of 22 working days per fiscal year, beginning on July 1 and ending on June 30. Exceptions may occur in the first and final months of employment: 10-19 days of work earn vacation credit of one day; 20 or more days worked earn two vacation days. Clerical and technical employees hired on or after February 1, 1997 receive

one vacation day per month during the first 24 months of employment. After 24 months of service, these employees earn vacation at the rate of two days per month up to the 22 day limit.

- Earned vacation may not be taken during the first six months of employment. Unused vacation from previous years may be carried into the following year, the total not to exceed 44 days. If an employee has completed ten or more years of total service, he/she may carry over an additional five unused days per year, to an additional maximum of 20 days. Staff employees, upon completing 15 or more years of employment in positions designated as regular will be entitled to bonus vacation days. See the Personnel Policies and Practices Manual, Section 303, and labor agreements for more information.
- **8 holidays:** New Year's Day, M.L. King Jr. Holiday, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. If a holiday falls on a Saturday, it will be observed on the preceding Friday. If a holiday falls on a Sunday, it will be observed on the following Monday.
- **12 sick days per fiscal year.** During the first fiscal year of employment, sick leave is accumulated at the rate of one day per month worked; thereafter, the full 12 days are credited each July 1. Unused sick leave may be accumulated from year to year up to a maximum of 204 days. Paid sick leave is not available during the first three months of employment.
- **4 personal days per fiscal year**, which may be used only after three months of employment. These days may not accumulate from year to year.
- **Recess days for calendar 2009:** November 27, December 24, 28, 29, 30, 31.
Christmas Day (Dec 25) and New Year's Day (Jan 1, 2009) are officially counted as holidays. *When a holiday falls on a Saturday or Sunday, it is observed on the previous Friday or following Monday.*

Facilities and Administrative Rates for Grants and Contracts

Under the existing Federal rate agreement, the facilities and administrative cost rates effective July 1, 2008 are as follows. These rates will continue in Fiscal 2010 until amended by our next agreement.

| | |
|--|-------|
| On-campus | 65.5% |
| Off-campus | 26.0% |
| DOD Contracts | 68.5% |
| Connecticut Mental Health Center (CMHC) | 41.5% |

Fringe Benefit Rates

The following benefit rates apply to faculty and staff salaries from July 1, 2008 through June 30, 2009. They will not be applied to student wages, certain supplemental compensation, and scholarly leaves. See the University Chart of Accounts for specific Expenditure Types. The Federal Grants & Contracts rates are pending approval by the Department of Health & Human Services.

| | Fringe Code | University General Appropriations | Federal Grants & Contracts | University Other Funds & non-Federal G&C | All School of Medicine Funds except G&C |
|---------------------------|--------------------|--|---------------------------------------|---|--|
| YURAP | T | 26.5% | 28.5% | 29.5% | 38.5% |
| Non-YURAP | N | 44.0% | 44.0% | 44.0% | 44.0% |
| Part-time | P | 8.0% | 8.0% | 8.0% | 8.0% |
| Post-Doc Associate | D | 27.0% | 27.0% | 27.0% | 27.0% |

*YURAP: Yale University Retirement Annuity Plan. Options are TIAA/CREF and Vanguard.

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| Employee Type | University General Appropriations | Federal Grants & Contracts | University Other Funds & non-Federal G&C | All School of Medicine Funds except G&C |
|---|-----------------------------------|----------------------------|--|---|
| Exempt: Faculty, Post-Doc Associate, Manager & Professional | 29.5% | 31.5% | 32.5% | 38.5% |
| Non-Exempt: Clerical & Technical and Service & Maintenance | 49.0% | 4.8.0% | 49.0% | 49.0% |
| Part-Time | 8.5% | 8.5% | 8.5% | 8.5% |

National Institutes of Health (NIH) Salary Caps

The NIH caps the rate at which salary can be charged to National Institutes of Health grants, cooperative agreements and contracts (with the exception of those that are clearly defined to be exempt from the cap). Congress legislatively mandates a provision for the limitation of salary and, since 2001; the cap has been set at the Executive Level 1 of the Federal Executive Pay. Caps for current and prior years are shown below:

| Salary Period | NIH Cap |
|---|-------------|
| January 1, 2009 – December 31, 2009 | \$196,700 |
| January 1, 2008 – December 31, 2008 | \$191,300 |
| January 1, 2007 – December 31, 2007 | \$ 186, 600 |
| January 1, 2006 -- December 31, 2006 | \$ 183, 500 |
| January 1, 2005 – December 31, 2005 | \$180,100 |
| January 1, 2004 – December 31, 2004 | \$175,700 |
| January 1, 2003 – December 31, 2003 | \$171,900 |
| January 1, 2002 – December 31, 2002 | \$166,700 |
| January 1, 2001 – December 31, 2001 | \$161,200 |
| October 1, 2000 – December 31, 2000 | \$157,000 |
| January 1, 2000 and beyond | \$141,300 |
| October 1, 1999 – December 31, 1999 | \$136,700 |
| January 1, 2000 and beyond | \$130,200 |
| October 1, 1998 – December 31, 1999 | \$125,900 |
| Before January 1, 1998 – September 30, 1998 | \$125,000 |

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