

Salary Reference Sheet FY 2025-FY 2026

Revised 8/20/2025

	Account	PS Proposal Budget Item	Description	Class Range *	Salary Plan	Internal Fringe Benefit Rate (do not use on sponsored grant and contract purpose codes)*		External Fringe Benefit Rate (use for sponsored grant and contract purpose codes only)###		Fringe Benefit Account	F&A
						FY25	FY26	FY25	FY26		
	120200	OSRPER	PROFESSIONAL STAFF FULL-TIME	001-099	202	48.7%	48.7%	41.9%	43.9%	129100	Yes
	120200	OSRPER	POST DOCTORAL RESEARCHER	001-099	272	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	120210	N/A	PROFESSIONAL STAFF ADMIN SUPPL (NON S CONTRACT)	900-999	202	48.7%	48.7%	N/A	N/A	129100	Yes
	120290	OSRPER	PROFESSIONAL FULL TIME SPEC ASSIGNMENT	001-099		48.7%	48.7%	41.9%	43.9%	129100	Yes
	120300	OSRPER	PROFESSIONAL STAFF PART-TIME	001-099	203	48.7%	48.7%	41.9%	43.9%	129100	Yes
	120300	OSRPER	POST DOC RESEARCHER - PART-TIME	001-099	273	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	120310	N/A	PROFESSIONAL STAFF PART-TIME ADMIN SUPPL (NON S CONTRACT)	900-999	203	48.7%	48.7%	N/A	N/A	129100	Yes
***	120400	OTPROF	SUPPLEMENTAL PAY - PROFESSIONAL	000	***	8.0%	8.0%	8.6%	5.5%	129500	Yes
	120500	OTPROF	OFF-CAMPUS - PROFESSIONAL	000	205	8.0%	8.0%	8.6%	5.5%	129500	Yes
	120600	N/A	PHYSICAL THERAPY RESIDENTS	001-099	****	26.2%	26.2%	26.2%	26.2%	129400	Yes
	120800	PSTDOC	POST-DOCTORAL FELLOWS	300-399	208	0.0%	0.0%	0.0%	0.0%	N/A	Yes
	121000	SRPERS	CHAIRPERSONS	100-199	210	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	121010	N/A	CHAIR ADMIN SUPPL (NON S CONTRACT)	(same last 2 digits as salary line)	210	48.7%	48.7%	N/A	N/A	129100	Yes
**	121020	N/A	CHAIR NINTH SUPPL (NON S CONTRACT)	(same last 2 digits as salary line)	210	48.7%	48.7%	N/A	N/A	129100	Yes
	121100	SRPERS	FACULTY FULL-TIME (BARGAINING UNIT)	100-299	211	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	121110	N/A	FACULTY ADMIN SUPPL (NON S CONTRACT)	(same last 2 digits as salary line)	211	48.7%	48.7%	N/A	N/A	129100	Yes
**	121120	N/A	FACULTY NINTH SUPPL (NON S CONTRACT)	(same last 2 digits as salary line)	211	48.7%	48.7%	N/A	N/A	129100	Yes
	121200	SRPERS	FACULTY PART-TIME	100-299	212	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	121210	N/A	FACULTY PART-TIME ADMIN SUPPL (NON S CONTRACT)	100-299	212	48.7%	48.7%	N/A	N/A	129100	Yes
**	121220	N/A	FACULTY PART-TIME NINTH SUPPL (NON S CONTRACT)	800-899	212	48.7%	48.7%	N/A	N/A	129100	Yes
	121300	SRPERS	FACULTY SUMMER SUPPLEMENT	000	***	48.7%	48.7%	41.9%	43.9%	129100	Yes
	121400	OTPROF	SUPPLEMENTAL PAY-FACULTY	000	***	8.0%	8.0%	8.6%	5.5%	129500	Yes
	121500	OTPROF	OFF CAMPUS FACULTY	000	215	8.0%	8.0%	8.6%	5.5%	129500	Yes
	121600	OSRPER	ACADEMIC CENTER DIRECTORS	100-199	216	48.7%	48.7%	41.9%	43.9%	129100	Yes
**	121610	N/A	CTR DIR ADMIN SUPPL (NON S CONTRACT)	900-999	216	48.7%	48.7%	N/A	N/A	129100	Yes
**	121620	N/A	CTR DIR NINTH SUPPL (NON S CONTRACT)	800-899	216	48.7%	48.7%	N/A	N/A	129100	Yes
	121700	OTPROF	SALARIED STAFF - TEACHING	000	***	8.0%	8.0%	8.6%	5.5%	129500	Yes
	121800	PERSON	SUMMER FAC ADMIN/RESEARCH	000	***	48.7%	48.7%	41.9%	43.9%	129100	Yes
	121900	OTPROF	SUMMER FAC ADMIN/RESEARCH NO BENEFITS	000	***	8.0%	8.0%	8.6%	5.5%	129500	Yes
	122200	STUWG	GRAD TUIT CHG ONLY (O/H)	300-399	222	0.0%	0.0%	0.0%	0.0%	N/A	No
**	122300	N/A	GRADUATE INTERN (O/H CHARGED)	300-399	223	9.0%	9.0%	N/A	N/A	129700	Yes
**	122500	N/A	TEACHING ASSISTANT (O/H CHARGED)	300-399	225	9.0%	9.0%	N/A	N/A	129700	Yes
	122600	GRADST	GRADUATE ASSISTANT (O/H CHARGED)	300-399	226	9.0%	9.0%	12.3%	7.4%	129700	Yes
	122610	GRADTR	GRADUATE TRAINEES (RO APPROVAL REQUIRED)	300-399	226	0.0%	0.0%	0.0%	0.0%	N/A	Yes
	122700	GRDFL	GRADUATE FELLOW	300-399	227	0.0%	0.0%	0.0%	0.0%	N/A	No
	123000	CLERK	SALARIED STAFF FULL-TIME	400-499	230 or 235	82.9%	82.9%	58.0%	71.0%	129300	Yes
**	123010	N/A	SALARIED STAFF FT ADMIN SUPPL	400-499	230	82.9%	82.9%	N/A	N/A	129300	Yes
	123035	CLERK	OFFICERS-FRAT ORDER OF POLICE	700-999	235	82.9%	82.9%	58.0%	71.0%	129300	Yes
	123100	CLERK	AFSCME	600-799	231	82.9%	82.9%	58.0%	71.0%	129300	Yes
	123300	OTPERs	CASUAL WAGE BUS DRIVERS	500-599	233	8.0%	8.0%	8.6%	5.5%	129500	Yes
	123400	CLERK	AFSCME TRADES	600-799	234	82.9%	82.9%	58.0%	71.0%	129300	Yes
	123600	CLERK	SALARIED STAFF PART TIME	400-499	236 or 239	82.9%	82.9%	58.0%	71.0%	129300	Yes
	124500	OSRPER	FULL-TIME 37.5 NON EXEMPT 403	400-499 500-599 (temp. employees)	245	48.7%	48.7%	41.9%	43.9%	129200	Yes
	124500	OSRPER	LIMITED TERM RESEARCHERS	001-099	270	48.7%	48.7%	41.9%	43.9%	129200	Yes
**	124510	N/A	FULL-TIME NON-EXEMPT 37.5 ADMIN SUPPL (NON S CONTRACT)	900-999	245	48.7%	48.7%	N/A	N/A	129200	Yes
	124600	OSRPER	PART-TIME 37.5 NON EXEMPT 403	000	246	48.7%	48.7%	41.9%	43.9%	129200	Yes
	124600	OSRPER	PART-TIME LIMITED TERM RESEARCHERS	001-099	271	48.7%	48.7%	41.9%	43.9%	129200	Yes
**	124610	N/A	PART-TIME NON-EXEMPT 37.5 ADMIN SUPPL (NON S CONTRACT)	900-999	246	48.7%	48.7%	N/A	N/A	129200	Yes
	124700	OSRPER	FULL-TIME 40 NON EXEMPT 403	000	247	48.7%	48.7%	41.9%	43.9%	129200	Yes
**	124710	N/A	FULL-TIME 40 NON EXEMPT ADMIN SUPPL (NON S CONTRACT)	900-999	247	48.7%	48.7%	N/A	N/A	129200	Yes
	124800	OSRPER	PART-TIME 40 NON EXEMPT 403	000	248	48.7%	48.7%	41.9%	43.9%	129200	Yes
**	124810	N/A	PART-TIME 40 NON EXEMPT ADMIN SUPPL (NON S CONTRACT)	900-999	248	48.7%	48.7%	N/A	N/A	129200	Yes
	125000	CLERK	STAFF OVERTIME	000	000	82.9%	82.9%	58.0%	71.0%	129300	Yes
	125015	OTPERs	PUBLIC SAFETY STAFF OVERTIME	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	125045	OSRPER	NON EXEMPT 403 OVERTIME	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	125100	CLERK	SHIFT DIFFERENTIAL	000	000	82.9%	82.9%	58.0%	71.0%	129300	Yes
	125200	OTPERs	MISC WAGE-INCL PART-TIME NON UD	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	125215	OTPERs	PUBL SAF MISC WAGE BILLABLE	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	125300	STUWG	WAGES IN KIND	000	000	0.0%	0.0%	0.0%	0.0%	N/A	Yes
	125900	OTPERs	PROFESSIONAL OVERTIME-HOME DEPT	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	125915	OTPERs	PUBLIC SAFETY EXEMPT OVERTIME	000	000	8.0%	8.0%	8.6%	5.5%	129500	Yes
	126000	STUWG	STUDENT LABOR	000	000	0.0%	0.0%	0.0%	0.0%	N/A	Yes
	126100	STUWG	STUDENT LABOR-SPECIAL EVENTS	000	000	0.0%	0.0%	0.0%	0.0%	N/A	Yes
**	126300	N/A	STIPENDS	000	000	0.0%	0.0%	N/A	N/A	N/A	No
	126800	UNGRAD	UNDERGRAD-ENROLLED < 1/2 TIME	000	000	0.0%	0.0%	0.0%	0.0%	N/A	Yes
	126900	STUWG	GRAD STD-ENROLLED < 1/2 TIME	000	000	0.0%	0.0%	0.0%	0.0%	N/A	Yes
#	146100	PTSUBS	PARTICIPANT SUPPORT NON-EMPLOYEES	000	000	0.0%	0.0%	0.0%	0.0%	N/A	No
#	146115	PTSTIP	PARTICIPANT SUPPORT -STUDENTS	000	000	0.0%	0.0%	0.0%	0.0%	N/A	No
#	146915	OTPERs	PARTICIPANT SUPPORT STUDENT-FICA	000	000	8.0%	8.0%	8.6%	5.5%	129800	No
#	149000	TUITIO	TUITION - GRADUATE STUDENTS	000	N/A	0.0%	0.0%	0.0%	0.0%	N/A	No

NOTES

* Employees on Temp Lines should have class of 500-599.

** If regular employee is on Temp line the last two digits should be the same as their regular salary line

*** These accounts should not be used on Contract & Grant purpose codes

**** Salary plan is not needed on these transactions. Salary plan determined by regular pay.

***** Salary plan 272 for full-time and 273 for part-time

Participant Support payments are not processed in the LAM.

See Procurement NPOT Matrix for processing Participant Support payments: <https://www.udel.edu/content/dam/udel/images/procurement/trainingresources/npotNPOTMatrixJuly2025.pdf>

Dept use of 146915 subject to change by Controller's Office or HR if later determined FICA should be charged once FICA eligibility is determined.

Agriculture 3A funding has the following rates:

Faculty/Professional Employees- 36.9%

Staff Employees- 51.4%

Graduate Students-7.4%

Other-5.5%