



To: School Fiscal Officers; Grant Administrators

Copy: Paul Horn, Marti Dunne, Jose Roman, Barbara Cardeli-Arroyo, Sandi Dubin, Richard Bing, NYU  
Budget Office Analysts

From: Anthony Jiga

Date: October 29, 2015

Re: Budgeting for Graduate Student Employees

This memo supersedes the August 21, 2015 memo from Anthony Jiga on this same topic

NYU recently ratified a contract with the UAW Local 2110 that affects certain graduate student employees. The contract’s requirements, and the federal government’s agreement to allow Bargaining Unit Employees (BUE) to be included in the employee fringe benefit pool, mandate some changes, effective immediately, in the way NYU budgets for Research Assistants (RAs). RAs are defined as Ph.D. students who have formal, 20 hours per week, appointments for a semester or academic year. For your information, this chart provides details on the UAW graduate employee bargaining unit:

**LOCAL 2110 GRADUATE EMPLOYEE BARGAINING UNIT**

INCLUDED	EXCLUDED
PhD and Masters (Yrs 1-7)	MBA Stern Students
PhD and Masters (Yrs 1-7) - Adjuncts	College of Dentistry Students
	School of Law Students
	School of Medicine Students
Graduate Assistants	Graders
Teaching Assistant	Tutors
Research Assistant (if not otherwise excluded)	Research Assistants – School of Engineering
Hourly Appointments	Research Assistants – Biology
	Research Assistants – Chemistry
	<b>Chart Continues on the Following Page</b>

	Research Assistants – Neural Science
	Research Assistants – Physics
	Research Assistants – Mathematics
	Research Assistants – Computer Science
	Research Assistants – Psychology

**Budget Guidance**

For RAs who are **excluded** from the union contract, continue to budget as previously, charging tuition remission as a direct cost in addition to salary.

For RAs who are **included** under the contract, please take note of the following:

- Minimum wage for 9 months of AY 2015-2016 is \$26,200.
- Salaries may not decrease below current salary.
- Summer rate is not specified, but should reflect the fact that RAs are permitted to work more hours during the summer months. Any portion of June, July and August may be charged.
- In AY 2016-2017, the RA rate increases by 2.25%; in AY 2017-2018, it increases by 2.5%, in AY 2018-2019, it increases by 2.25% and in AY 2019-2020 it increases by 2.5%.
- Comparable positions should receive the same rate of pay.
- The budget for RAs who are BUE on sponsored programs will now be charged the federal fringe benefits rate of 29%; tuition remission will no longer be a separate budgeted charge.
- Salary and fringe for RAs are included in the base for calculating indirect costs.

**Example Budget** for an RA included under the contract

	<u>Previously</u>	<u>Under the contract</u>
Salary	\$26,200	\$26,200
Tuition Remission at 51%	13,362	0
Fringe Benefits @ 29%	0	7,598
Indirect costs @ 58.5%	<u>15,327</u>	<u>19,772</u>
Total	\$54,889	\$53,570

**Also Note**

- For hourly graduate student Bargaining Unit Employees, the minimum hourly rate is \$15.00 for AY 2015-2016. For future years, hourly BUE will receive an increase of \$1/hour/year, and in AY 2019-2020 receive \$20.00/hour.
  - Hourly graduate student BUEs who are paid more than the minimum rates shall receive the following increases each year: 2.5% in 2015-2016 2.25% in 2016-2017; 2.5% in 2017-2018; 2.25% in 2018-2019 and 2.5% in 2019-2020. Fringe benefits for hourly employees employed on a grant in Funds 24 and 25 are budgeted at 29%.
- RAs and other doctoral graduate student BUEs who work 26 consecutive weeks will be entitled to two weeks paid vacation. All other graduate student BUEs who work 26 consecutive weeks will be entitled to one week paid vacation.
- The school or administrative unit with the primary appointment has the responsibility for implementing the terms of the agreement.

**Fringe Benefits Rate Summary**

The fiscal 2016 fringe benefit rate for graduate student Bargaining Unit Employees is 30.0% of salary, with the following exception:

- Graduate student Bargaining Unit Employees funded through Federal and other sponsored programs that are budgeted in Funds 24 and 25, the fiscal 2016 fringe benefit rate is 29%.

**New Account Codes**

To assist with budget administration, a new series of accounts have been created and should be used for graduate student Bargaining Unit Employees.

NEW ACCOUNT CODES AS OF 9/1/2015	<b>DO NOT USE THESE ACCOUNTS FOR BUE GRADUATE STUDENT EMPLOYEES AFTER 8/31/15</b>
51218 GS Federal Work Study	51118 Salaries -Un PT Col Work Study
51219 GS Regular-Student Hourly	51119 Salaries- Casual Student Emp
51220 GS Federal Work Study-Fed	51120 Salaries-Fed Work Study-Fed
51212 GS Adjunct	51112 Salaries-Instru. Acad Fac PT

**Account Codes in Continued Use**

The following accounts will continue to be used, unchanged, for graduate student Bargaining Unit Employees in fiscal 2016.

- 51101 Salaries - Teaching Asst
- 51111 Salaries-Instruc. Grad Asst
- 51130 Salaries - Graduate Asst
- 51131 Salary- Research Asst
- 51140 Salary- Graduate Asst FAS/CIMS
- 51141 Salaries-RA for FAS and CIMS

## Questions

- Contact your school's Human Resources Officer or Barbara Cardeli-Arroyo, University Human Resources, Employee Relations, with questions concerning whether a graduate student is included or excluded in the Bargaining Unit.
- Contact your Projects Officer in the Office of Sponsored Programs with questions concerning the budgeting of graduate students in externally-funded proposals.
- Contact Dan Feeley in the NYU Budget Office, or your Budget Office analyst, with any other questions concerning the budgeting of fringe benefits.