

05.800-1 Account Code Definitions: Labor

Office: Business Services
Procedure Contact: Director of Business Services
Related Policy or Policies: Noted within procedure statement

Revision History

Revision Number:	Change:	Date:
001	Update content and format	2-17-2017
002	Modify Various Codes	2-13-2018

A. Purpose

This procedure sets forth the Account Codes to be used when recording “Labor” expenses within the Banner Finance/Payroll module.

SOU seeks to ensure that the policies and procedures related to purchasing and accounts payable are documented, communicated, clearly understood, and consistently applied.

B. Definitions

- **Account Code:** One of the seven FOPAL elements used when posting financial transactions into the Banner Finance System. The Account Code records the type of revenue, expense, asset, liability, control account, or fund balance (owner’s equity)

C. Procedures

Code	Title	Description
10100	Unclassified Salaries	Roll-up code used to summarize all unclassified employee salaries
10101	Staff Unclassified Salaries	Roll-up code used to summarize all unclassified faculty and administrator salaries.
10102	Staff - Unclassified Salaries - Faculty	To record salaries paid to full or part-time unclassified, faculty employees in permanent positions connected to employee classes UA, UB, UC, UD, UX and XX. It includes paid leave occurring during the normal course of employment. This code should not be used for amounts paid in excess of an employee's budgeted salary (see Unclassified Pay account codes 102xx)
10103	Staff - Unclassified Salaries – Non-Faculty	To record salaries paid to full or part-time unclassified, non-faculty (administrator) employees in permanent positions connected to employee classes UE, UF, UG, UH, UV, UW and UY. It includes paid leave occurring during the normal course of employment. This code should not be used for amounts paid in excess of an employee's budgeted salary (see Unclassified Pay account codes 102xx).
10105	Foreign Assignment - Unclassified Salaries	To record basic salary for persons on long-term international assignments. International sponsored projects call for a clear distinction between salaries of those paid for on-campus work and those paid on long-term international assignments.
10107	Other Unclassified Salary - Stipend	To record salary paid to unclassified staff members for services that are part of their appointment in addition to their regular salary (e.g., department chair). This account code should be used for regular, recurring payments. For non- recurring payments see account 10108 - Other Unclassified Salary – Award.
10108	Other Unclassified Salary - Award	To record salary paid to unclassified employees for non-recurring supplemental pay (e.g. teaching awards or faculty excellence awards). Payments are considered supplemental pay and should not be considered part of their base salary. For recurring payments see 10107 - Other Unclassified Salary - Stipend.
10123	Sabbatical Leave	To record payment of a fixed percentage of salary while on sabbatical leave.
10201	Unclassified Overload Pay - Instructional	To record special or additional pay to compensate unclassified staff members for instructional services rendered that exceed full-time employment (e.g., when additional service causes a faculty member's "Term" FTE to exceed 1.00). If the employment contract period is shorter than 12 months, the provision applies only for the months to which the contract pertains. This pay is not considered salary for retirement purposes.

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10202	Unclassified Overload Pay - Non-Instructional	To record special or additional pay to compensate unclassified staff members for non-instructional services rendered in excess of full-time employment (e.g., when the additional service causes a faculty member's "Term" FTE to exceed 1.00). If the employment contract is shorter than 12 months, this provision applies only for the months to which the contract pertains.
10203	Summer Unclassified Pay - Instructional	To record pay to nine-month unclassified staff members who serve in instructional capacities during summer term. This account code applies to summer only and should not be used for services by unclassified staff members on 12- month appointments. For service exceeding the full-time summer term appointment, use either code 10201 - Supplemental Unclassified Pay - Instructional.
10204	Summer Unclassified Pay - Non-Instructional	To record pay to nine-month unclassified staff members serving in a non-instructional capacity during summer term. This account code applies to summer only and should not be used for services by unclassified staff members on 12- month appointments. For service exceeding the full-time summer term appointment, use code 10202 - Supplemental Unclassified Pay - Non-Instructional.
10205	Previous Fiscal Year Unclassified Salary	To record pay normally charged to any 101XX account code but not paid until a subsequent fiscal year.
10207	Unclassified Employee Awards	To record amounts awarded to unclassified employees in recognition of special service or accomplishments. These amounts are subject to income tax and Social Security withholdings and are taxed at the supplemental rate. This pay is included in employee's gross income and is W-2 reportable. This pay is considered salary for retirement purposes. This account code is to be used only through the payroll system.
10208	Unclassified Retirement Incentive Payment	To record unclassified early retirement incentive payment. Amounts paid using this account code are taxed at the supplemental rate.
10209	Other Unclassified Pay Admin/NonFac	To record pay to unclassified (Non-Faculty) employees for services not covered by their appointments that do not exceed full-time employment for the months to which the contract pertains. This code can include pay to board members, teachers supervising student teachers for non-instructional services, adjunct faculty and 1039 hour appointments. (See 10213 for same activity related to Faculty employees)
10211	Unclassified Vacation Pay	To record payments for accrued vacation to unclassified employees on 12-month appointments. Payments are made when an employee terminates or when an employee transfers to a nine-month Unclassified appointment. If the employee transfers to a classified position, vacation accrual rate and pay are regulated by applicable collective bargaining unit agreements. Amounts paid using this account code are taxed at the supplemental rate.
10213	Other Unclassified Pay - Faculty	To record pay to unclassified (Non-Faculty) employees for services not covered by their appointments that do not exceed full-time employment for the months to which the contract pertains. This code can include pay to board members, teachers supervising student teachers for non-instructional services, adjunct faculty and 1039 hour appointments. (See 10209 for same activity related to unclassified
10215	Commuting - State Vehicle	To record the non-cash income resulting from an employee's personal use of a state-owned vehicle for commuting. This non-cash income is subject to income and Social Security taxes. It is not considered salary for retirement purposes.
10216	Employee Discounts on Services	To record compensation recorded to reflect the taxable value of employee discounts on services. A taxable employee discount is defined as the difference in cost of a service to an SOU employee and the cost to a non-SOU employee where that difference exceeds 20%. Examples include free athletic event tickets provided to employees, discounted faculty or staff season tickets to athletic events, and tuition reduction benefits. This income is not considered salary for retirement purposes.
10217	Moving Expenses - Taxable	To record direct reimbursement of taxable payments for expenses associated with an employee change of residence. Applies to both employee transfers and moving new employees. Use this code for reimbursements paid directly to the employee. The employee will receive a check for the net amount after taxes are withheld. Amounts paid using this account code are taxed at the supplemental rate. For reimbursement to an outside vendor on behalf of the employee, see account code 10780 - Employee Moving Expenses Taxable. (See account code 10790 for non-taxed moving expense reimbursements.) For additional information, see Fiscal Procedure Manual Fringe Benefits -- Moving Expenses.
10220	Post-Differential Unclassified Pay	To record additional compensation to employees for service at places in foreign areas where conditions of environment are difficult, physically demanding or potentially unhealthy.
10221	Sunday Pay - Unclassified	To record Sunday premium pay is to be used for individuals paid from sponsored funds and only to the extent allowed by the sponsoring agency and contractual agreement. It is authorized by 5 U.S.C.5546 and is specified in U.S. Agency for International Development (USAID) Handbook 26. Sunday premium pay is authorized for any full-time employee whose basic workweek includes any work time on Sunday. Premium pay is at a rate equal to 25% of the rate of basic pay for each regular hour of Sunday work.
10231	Unclassified FLSA Overtime	To record unclassified overtime pay due to FLSA requirements.
10232	Comp Time Payoff - Unclassified	To record for use in comp time payoffs for unclassified employees who are not FLSA exempt. Amounts paid using this account code are taxed at the supplemental rate.

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10233	Unclassified -- FLSA Shift Differential	To record FLSA shift differential wages for non-exempt (FLSA) unclassified employees.
10234	FLSA Overtime on Premium Pay - Unclassified	To record FLSA overtime for unclassified employees related to pay issued on account 10233 - Unclassified - FLSA Shift Differential.
10240	Unclassified Perquisites	To record compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to an unclassified employee in addition to regular pay.
10251	Unclassified Cash Allowance-Taxable	To record cash allowances paid to unclassified employees for using their personal assets to conduct university business as required by their position or their employment contract. The use of personal assets can include electronic communication devices (such as cell phones), internet service connections, and vehicles (does not include travel reimbursement). Cash allowances may also include other unique cash payments that may be specified by employment contracts but not subject to effort reporting. These allowances are all tax subject and excluded from effort reporting for A-21; purposes.
10300	Classified Salaries	Roll-up code to summarize salaries paid to classified employees. See "Classified Pay" (104xx) for non-salary compensation.
10301	Staff - Classified Salaries	To record salaries and wages paid to classified employees in permanent positions. It includes pay while on sick or vacation leave as well as pay for holiday time taken during the normal course of employment. This code excludes the following: <ul style="list-style-type: none"> - Vacation pay at time of termination and vacation payments made per SEIU/OPEU bargaining agreement (see account code 10411) - Compensatory pay in lieu of time off (see account code 10412) - Overtime pay (see account code 10421) - Holiday worked pay (see account code 10422)
10400	Classified Pay	Roll-up code to summarize non-salary compensation paid to classified employees. See "Classified Pay" (103xx) for salary related compensation.
10406	Lump Sum Back Pay - Classified	To record a lump sum payment given to compensate a classified employee retroactively because of work-out-of-class, a retroactive reclassification, or compensation error. This account code should be used to pay amounts prior to the current fiscal year. Back pay in the current fiscal year is to be processed separately by affected month.
10409	Other Classified Pay	To record pay for services not identified by position in the original or current budget. It includes pay types not otherwise specified in the 104XX series that are authorized by ORS 240.235.
10410	Temporary Employees Pay	To record pay for services of temporary employees.
10411	Vacation Pay	To record payments made to classified employees upon termination or in accordance with SEIU/OPEU contract terms. It excludes pay to an employee on regular vacation (see account code 10301 - Staff - Classified Salaries). Amounts paid using this account code are taxed at the supplemental rate.
10412	Compensatory Pay	To record payments in lieu of time off for accrued compensatory time. Amounts paid using this account code are taxed at the supplemental rate.
10413	Pay in Lieu of State-Paid Retirement	To record differential payments to employees in seasonal positions who were employed at least one previous season and who are not participating members of PERS. The differential is 6% of the regular pay and ceases the pay period before the employee begins to participate in PERS.
10414	Work Out-of-Class	To record payments to classified employees for work in higher classifications as specified under the SEIU/OPEU bargaining agreement.
10415	Shore Leave Pay	To record pay for shore leave earned by OSU ships' crew members when the ships are out of home port. The accrual rate and use of shore leave are specified under bargaining agreement provisions.
10416	Bilingual Differential Pay	To record differential pay to employees who have been recruited, and fill positions, requiring bilingual skills (including sign language) as a condition of their employment, per the terms of the SEIU/OPEU bargaining agreement.
10417	Classified Employee Award	To record cash awards paid to classified staff. These awards include Employee Suggestion Awards and institutional awards. Amounts paid using this account code are taxed at the supplemental rate.
10418	Retroactive Overtime - Overtime Subject Employees -	To record pay to an eligible classified employee who worked more than 40 hours in a work week and was paid at a straight time rate for those excess hours. Note: This code is used only for the addition alone-half rate in overtime pay.

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10419	FLSA Overtime on Premium Pay	To record pay for time worked during which an employee satisfies these criteria: <ul style="list-style-type: none"> - Is subject to Fair Labor Standards Act (FLSA) overtime provisions - Works more than 40 hours in any work week - Has premium pay on account codes 10413-10415 or 10431-10440 for hours worked in the same work week
10420	Penalty Pay - Call-Back	To record penalty pay to classified employees under bargaining agreement provisions when an employee has been released from duty and is called back prior to their normal starting time. The employee is paid a minimum of two hours pay at the overtime rate. Any time over two hours is paid at the employee's regular rate of pay.
10421	Overtime - Classified	To record pay for time worked in excess of eight hours per day (10 hours per day for a four-day schedule, etc.) or in excess of 40 hours per week within the employee's basic work week. Pay is calculated at one and one-half times the rate entered.
10422	Holiday Worked - Classified	To record pay for work on an official state-designated holiday when paid in cash in lieu of time off. Pay is calculated at one and one-half times the rate entered.
10424	Weekend Differential	To record weekend differential pay for employees who work an extra Saturday or Sunday shift in a four-week block of shifts. This type of pay is calculated at 10% of base pay.
10425	SEIU/OPEU Electrician Differential	To record differential wages for employees licensed as supervisory electricians as specified in the SEIU/OPEU bargaining agreement.
10429	Holiday Pay Premium - SEIU/OPEU Flex Schedule	To record compensation to SEIU/OPEU employees on a flex schedule working on a holiday when the flex hours worked exceed eight hours. Pay for the flex hours less the regular hours is recorded with this account code. Pay is calculated at one and one-half times the rate entered.
10431	Penalty Pay	To record penalty pay to classified employees under bargaining agreement provisions for reporting time changes (reporting compensation) and early release from work (show up compensation).
10432	Special Duty Pay	To record extra pay for work performed more than 20 feet above the ground or water and for which safety ropes, scaffolds, boatswain chairs or similar safety devices are required. This account also applies to employees that are required to use a self-contained underwater breathing apparatus or other sustained underwater diving equipment and have current certification for such equipment. The employee receives a high-work or diving differential as specified in the SEIU/OPEU bargaining agreement.
10433	Lead-Work Differential	To record premium pay while performing as a lead worker. Lead-work differential is a base-pay supplement for employee's formally assigned lead-work duties by their supervisors. Lead-work differential is not computed at the rate of time and one-half for overtime or holiday work. This code is also used for charge differential for Licensed Practical Nurses.
10434	Shift Differential Pay - Evening	To record premium pay for evening work, also referred to as the swing shift. This code applies to classified employees eligible for overtime pay. It is used for employees represented by bargaining unit agreements that distinguish between evening and night shifts. If no such distinction exists, use code 10435, - Shift Differential Pay.
10435	Shift Differential Pay	To record shift differential is premium pay for work between 6pm and 6am. This code applies to classified employees eligible for overtime pay. It excludes employees with temporary appointments and part-time employees who work less than 32 hours per month. The following apply to shift differential: <ul style="list-style-type: none"> - The differential rate and the work hours during which the differential applies vary with the bargaining representation. - Shift differential is not computed at the rate of time and one-half for overtime or holiday work. - Shift differential is not paid for periods of leave of absence with pay, such as vacation and sick
10436	Stand-By/On-Call Pay	To record pay to classified employees for stand-by (or on-call) time. The following apply: <ul style="list-style-type: none"> - An employee is on stand-by when required to be available for work outside their normal working hours. - An employee is not on stand-by once they begin performing assigned duties and is accruing pay for the time worked. - Stand-by pay applies to those classified employees who are eligible for overtime pay, except employees covered by collective bargaining agreements that do not contain this provision. - Stand-by is not counted as time worked when computing overtime pay.
10437	Geographic Area Pay	To record pay to non-resident classified employees for work performed in a geographical area requiring differential pay. The amount of the differential pay cannot exceed 25% of the employee's base rate of pay.
10438	Shift Differential Pay - Night	To record premium pay for night work, also referred to as the graveyard shift. This code applies to classified employees eligible for overtime pay. It is used for employees represented by bargaining unit agreements that distinguish between evening and night shifts. If no such distinction exists, use code 10435 - Shift Differential Pay.

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10439	Holiday On-Call Pay	To record pay to classified employees for whom collective bargaining unit agreements provide a different rate of pay for on- call pay during a holiday. If no special rate is specified, use code 10436 - Standby/On-call Pay.
10440	Classified Perquisites	To record compensation recorded to reflect the taxable value of employee perquisites including meals and lodging provided to a classified employee in addition to regular pay.
10442	Premium Differential - Extra Shifts	To record premium Differential - Extra Shifts
10446	Charge Differential	To record temporary hourly differential for a Staff Nurse or Registered Nurse 1 who has been assigned charge duties as specified in the SEIU/OPEU contract. For Licensed Practical Nurses, see account 10433.
10451	Classified Cash Allowance-Taxable	To record cash allowances paid to classified employees for using their personal assets to conduct university business as required by their position or their employment contract. The use of personal assets can include electronic communication devices (such as cell phones), internet service connections, and vehicles (does not include travel reimbursement). Cash allowances may also include other unique cash payments that may be specified by employment contracts but not subject to effort reporting. These allowances are all tax subject and excluded from effort reporting for A-21 purposes.
10453	Differential, Campus Dispatcher PSA	To record differential, Campus Dispatcher PSA
10454	Differential, High Volt Electrician	To record differential, High Volt Electrician
10455	Differential, Sexual Assault Examnr	To record differential, Sexual Assault Examiner.
10480	Special Campus Security Differential	To record premium pay to employees who are designated as special campus security officers (ORS 352.385).
10483	Differential, Confined Space	To record employees shall be paid a differential of one dollar (\$1.00) per hour for all time spent working in OSHA permit- required confined space (permit space), currently defined at 29 CFR 1910.146.
10484	Differential, Campus Dispatcher	To record an additional 10% differential over the base rate will be paid to Campus dispatchers who are required to receive and successfully complete the tele-communicator training offered at the Department of Public Safety and Standards and Training.
10486	Differential, Early Childhd Spcl Ed	To record a differential of ten percent (10%) over base rate will be paid to employees in positions which specifically require, and have been specifically recruited, to work with children with special needs as a condition of employment. This is a premium pay earn code.
10500	Student Pay	Roll-up code to summarize compensation paid to student employees.
10501	Student Pay - Regular	To record pay to students, enrolled at SOU, who perform work for the institution. See 10510 - Non-SOU Student, for student employees enrolled in a non-SOU institution.
10503	Federal Work Study Program - Student	To record pay to students employed under the Federal Work Study Program.
10507	Student Employee Awards	To record amount awarded to student employees in recognition of special service or accomplishments. Subject to income tax and FICA withholding. This pay is included in employee's gross income and is W-2 reportable, and is not considered income for retirement purposes. Amounts paid using this account code are taxed at the supplemental rate. (See 10629 - Other Graduate Assistant Pay, for graduate students)
10510	Non-SOU Student	To record pay to students not enrolled at SOU. (See 10501 - Student Pay - Regular, for SOU enrolled students)
10518	Retroactive Overtime- Student	To record pay to an eligible student employee who worked more than forty hours in a work week and was already paid at a straight time rate for those excess hours. Note: This code is used only for the additional one-half rate in overtime pay.
10520	Overtime - Non-SOU Student	To record pay for overtime worked, to student employees not enrolled in an SOU institution. Pay is calculated at one and one-half times the rate entered.
10521	Overtime - SOU Student	To record pay for overtime worked, to student employees enrolled at SOU. Pay is calculated at one and one-half times the rate entered.
10540	Student Perquisites	To record compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to a student employee in addition to regular pay.
10600	Grad Asst/Res Phys Dentist CI Fel	Roll-up code to summarize non-salary compensation paid to graduate assistants, and resident physicians, dentist, or clinical fellowships.

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10612	Graduate Administrative Assistants	To record pay to graduate administrative assistants. This code should not be used for stipends or other support expenditures.
10620	Graduate Teaching Assistants	To record pay to teaching assistants serving under unclassified appointments. This code should not be used for stipends or other support expenditures.
10621	FWSP Graduate Teaching Assistants	To record pay to graduate teaching assistants employed under the FWSP.
10622	GTA Requiring Fee Remission Subsidy	To record pay to graduate teaching assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. Related fee remission costs are charged to accounts other than the pay accounts. (See account code 10952 - Graduate Assistant Fee Remission Subsidy)
10623	Summer Graduate Teaching Assistants	To record pay to nine-month graduate teaching assistants on summer appointments. This code should not be used for graduate teaching assistants on 12-month appointments.
10625	Summer-Graduate Research Assistants	To record pay to nine-month graduate research assistants on summer appointments. This code should not be used for services by graduate research assistants on 12-month appointments.
10627	Summer GTA Requiring Fee Remission Subsidy	To record pay to nine-month graduate teaching assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. This code should not be used for graduate teaching assistants who are on 12-month appointments (see account code 10622 - GTA Requiring Fee Remission Subsidy).
10628	Summer GTR Requiring Fee Remission Subsidy	To record pay to nine-month graduate research assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. This code should not be used for graduate research assistants who are on 12-month appointments (see account code 10632 - GRA Requiring Fee Remission Subsidy).
10629	Other Graduate Assistant Pay	To record special or additional pay to graduate assistant staff members for services related to their institutional appointments. Includes Graduate Student award pay and recruitment and retention differential.
10630	Graduate Research Assistants	To record pay to research assistants serving under unclassified appointments. This code should not be used for stipends or other support expenditures.
10631	FWSP Graduate Research Assistants	To record pay to graduate research assistants employed under the FWSP.
10632	GRA Requiring Fee Remission Subsidy	To record pay to graduate research assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. Related fee remission costs are charged to accounts other than pay accounts. (See account code 10952 - Graduate Assistant Fee Remission Subsidy).
10633	Compressed CTR Additional Grad Pay	To record compressed CTR Additional Grad Pay
10639	Other Clinical Fellow Pay	To record special or additional pay to clinical fellows for services related to their appointments.
10640	Perquisites- Clinical Fellows and Graduate Assistants	To record compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to a clinical fellows and graduate assistants in addition to regular pay and differentials. See 10629 - Other Graduate Assistant Pay, for recruitment and retention differential payments.
10700	Benefit Compensation	Roll-up code to summarize benefits paid as compensation to employees.
10752	Domestic Partner Benefit Taxable	To record the imputed tax value of benefit premiums attributable to domestic partner coverage.
10780	Employee Moving Expense-Taxable (W-2 Reportable)	To record funds paid to employees for moving expenses that are taxable in nature. Includes pre-move house hunting trips, temporary living expenses, costs associated with the sale of an old residence, costs associated with the purchase of a new residence, and meals associated with travel to the new location. Use this code for reimbursements paid to an outside vendor on behalf of the employee. The amount of the moving expense reimbursement received through the accounts payable system is added to the employee's gross pay so additional taxes will be withheld. For direct reimbursement to the employee, see account code 10217 - Moving Expenses Taxable. For additional information, see FASOM Section 10.3: Compensation -- Fringe Benefits -- Moving Expenses. EM - Employee W-2 Reportable Income
10781	Temporary Living & Supplemental Allowance- Employee (W-2 Reportable)	To record payments to an employee for temporary living expenses for a period of 30 consecutive days after obtaining employment or for the first 90 days for a foreign move. EM - Employee W-2 Reportable Income
10782	Settling-In Allowance- Employee (W-2 Reportable)	To record lump-sum payment to an employee, in lieu of moving expenses, for the purpose of establishing a new place of residence while the employee is working on a project away from his or her home station. EM - Employee W-2 Reportable Income

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10783	Storage of Household Goods-Employee (W-2 Reportable)	To record expenditures for the storage of household goods and personal effects of an employee while the employee is working on a project away from his or her home station. EM - Employee W-2 Reportable Income
10784	Dependent Assistance Tuition & Fees-Employee (W-2 Reportable)	To record payments to non-Oregon Higher Education institutions for tuition and fees for dependents of employees. The expenditure may be a direct payment to the institution or a reimbursement to the employee. EM - Employee W-2 Reportable Income
10785	Dependent Assistance - Other-Employee (W-2 Reportable)	To record payment to, or on behalf of, an employee for living costs of the employee's dependents while the employee is working on a project away from the employee's home station and is separated from his or her dependents. EM - Employee W-2 Reportable Income
10786	Utilities and Maintenance - Employee (W-2 Reportable)	To record expenditures for utilities and maintenance of an employee's temporary residence paid to, or on behalf of, the employee while working on a project away from his or her home station. EM - Employee W-2 Reportable Income
10787	Housing Rentals-Employee (W- 2 Reportable)	To record expenditures for rent of a temporary residence for an employee who is working on a project away from his or her home station. The payment is made to, or on behalf of, the employee. EM - Employee W-2 Reportable Income
10788	Cost-of-Living/Post Allowance-Employee (W-2 Reportable)	To record cost-of-Living (COL) allowance is granted to an employee officially stationed in a foreign area where COL is substantially higher than in Washington D.C. This account is to be used only for individuals paid from sponsored funds and only to the extent allowed by the sponsoring agency and contractual agreement. EM - Employee W-2 Reportable Income
10789	Meal Plan Allowance- Employee (W-2 Reportable)	To record meal plan allowance granted to an employee. This should only be used in situations where a housing allowance has been added to an employee's compensation package, as part of the employment agreement issued through the Human Resources department, and the amount of the allowance is determined to be a taxable benefit to the employee. EM - Employee W-2 Reportable Income
10790	Moving-Employee-Non-Taxable (W-2 Reportable)	To record expenses for the transport of an employee's household goods and travel from his or her old location to the new location. The distance must be at least 50 miles. These expenses are not taxable. Pay through accounts payable. For additional information, see Fiscal Procedure Manual Fringe Benefits -- Moving Expenses. EM - Employee W-2 Reportable Income
10800	Labor Accruals	To record for Year-end accrual purposes. Roll-up code for accruing payroll expenses that are not yet reflected in the payroll system.
10801	Hourly Payroll Accrual	To record for Year-end accrual purposes only. Code for accruing payroll expenses for "hourly" employees that are not yet reflected in the payroll system. Hourly pay periods end in the middle of the month. The last two weeks of the month are paid out in the following month pay period. This account code will be used to accrue the pay in the final two weeks of the fiscal year, and post it to Banner for purpose of Financial Statement presentation.
10900	Other Payroll Expenses (OPE)	Roll-up code to summarize other benefits paid on behalf of employees.
10901	Other Payroll Expenses	Roll-up code to summarize other benefits paid on behalf of employees.
10903	OPE JV Adjustment	Roll-up code to summarize OPE JV Adjustments.
10904	Other Payroll Expenses (OPE) JV Adjustment Health/Life	To record adjustments made with a journal voucher to a specific OPE Health/Life component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.
10907	Other Payroll Expenses (OPE) JV Adjustment Retirement	To record adjustments made with a journal voucher to a specific OPE Retirement component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.
10908	Other Payroll Expenses (OPE) JV Adjustment Other	To record adjustments made with a journal voucher to a specific OPE Other component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.

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10909	Other Payroll Expenses (OPE) JV Adjustment	To record adjustments made with a journal voucher to a specific OPE component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code. - This account is replaced by accounts 10904, 10907 & 10908 effective July 1, 2007. Account 10909 has been terminated effective July 1, 2007.
10911	OPE Unclassified	To record OPE Unclassified -- Replaced by accounts 10964 thru 10968 effective July 1, 2007. Account 10911 to remain active in FY 08 to accommodate prior fiscal year payroll redistributions from HRIS. Account will be terminated effective July 1, 2008. Replaced by 1096x series
10930	OPE Accruals	Roll-up code to summarize OPE Accruals
10931	Accrued Vacation Leave	To record charges to operating funds to record compensated absences liability for accrued vacation leave.
10932	Accrued Sick Leave	To record charges to operating funds to record compensated absences liability for accrued sick leave.
10933	Accrued Compensatory Leave	To record charges to operating funds to record compensated absences liability for accrued compensatory leave.
10934	Accrued Deferred Comp (Unfunded)	To record Accrued Deferred Comp (Unfunded)
10935	Accrued Employee Termination Exp	To record Accrued Employee Termination Expense.
10941	Graduate Assistant Health Insurance Benefit	To record graduate assistant health insurance benefit costs in the 'Other Payroll Expenses' account series when processed though FIS. See account 10994 if processing through HRIS.
10950	OPE Grad Remission/Benefit/Subsidy	To record OPE Grad Remission/Benefit/Subsidy
10951	Graduate Assistant Fee Remissions	To record charges for actual graduate assistants' fee remissions' expense. The amount of instruction fee remitted for a graduate assistant is disbursed to accounts from which he or she is paid during the term.
10952	Graduate Assistant Fee Remission Subsidy	To record charges for actual graduate assistants' instructional fees remitted but charged to accounts other than the account from which the salary is paid -- for all terms except Summer Term. This covers cost-sharing or subsidy costs for grants, contracts or cooperative agreements for which graduate assistants' fee remissions are not an allowable expenditure. (See account codes 10622 - GTA
10953	Graduate Assistant Fee Remission Subsidy-Summer	To record charges for actual graduate assistants' instructional fees remitted but charged to accounts other than the account from which the salary is paid -- only during Summer Term (since Summer Term is not supported by general institutional budgets). This covers cost-sharing or subsidy costs for grants, contracts or cooperative agreements for which graduate assistants' fee remissions are not an allowable expenditure. (See account codes 10622 - GTA Requiring Fee Remission Subsidy and 10632 - GRA Requiring Fee Remission Subsidy).
10960	OPE Unclassified	Roll-up code to summarize OPE for Unclassified employees
10961	OPE Uncl-Fac Health/Life	To record OPE health benefits for Faculty employees.
10962	OPE Uncl-Fac Retirement	To record OPE retirement benefits for Faculty employees.
10963	OPE Uncl-Fac Other	To record other OPE benefits for Faculty employees.
10964	OPE Unclassified Health/Life	To record OPE health benefits for Unclassified Administrative employees.
10967	OPE Unclassified Retirement	To record OPE retirement benefits for Unclassified Administrative employees.
10968	OPE Unclassified Other	To record other OPE benefits for Unclassified Administrative employees.
10970	OPE Classified	Roll-up code to summarize OPE for Classified employees
10974	OPE Classified Health/Life	To record OPE for Classified employee Health/Life benefits
10977	OPE Classified Retirement	To record OPE for Classified employee Retirement benefits
10978	OPE Class Other	To record Other OPE benefits for Classified employees
10980	OPE Student	Roll-up code to summarize OPE for Student employees
10984	OPE Student Health/Life	To record OPE Student employee Health/Life benefits

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10987	OPE Student Retirement	To record OPE Student employee Retirement benefits
10988	OPE Student Other	To record Other OPE benefits for Student employees
10990	OPE Grad Assist and Fellows	Roll-up code to summarize OPE for Grad Assist and Fellowships employees
10994	OPE Graduate Assistants and Fellows (Grad Assist) Health/Life	To record OPE Graduate Assistants and Fellows (Grad Assist) Health/Life benefits
10997	OPE Graduate Assistants and Fellows (Grad Assist) Retirement	To record OPE Graduate Assistants and Fellows (Grad Assist) Retirement benefits
10998	OPE Graduate Assistants and Fellows (Grad Assist) Other	To record Other OPE benefits for Graduate Assistants and Fellowship (Grad Assist) employees.
11000	OPE Year-end Accruals - Other	Roll-up code to record year-end annual accruals for purposes of reflecting in Banner the adjustment made for Financial Statement Presentation purposes. Only entries processed in this group will be processed through Business Services Controller's Office in coordination with the University Share Services Enterprise
11001	Pension Expense	To record annual pension expense associated with pension liabilities, for purposes of reflecting in Banner the adjustment made for Financial Statement Presentation purposes. Only entries processed here will be processed through Business Services Controller's Office in coordination with the University Share Services Enterprise.
11002	OPEB Expense	To record annual expense associated with the Other Post-Employment Benefits (OPEB), for purposes of reflecting in Banner the adjustment made for Financial Statement Presentation purposes. Only entries processed here will be processed through Business Services Controller's Office in coordination with the University Share Services Enterprise
11003	SLGRP Expense	To record annual pension expense associated with the State & Local Government Rate Pool (SLGRP), for purposes of reflecting in Banner the adjustment made for Financial Statement Presentation purposes. Only entries processed here will be processed through Business Services Controller's Office in coordination with the University Share Services Enterprise

This procedure may be revised at any time without notice. All revisions supersede prior procedures and are effective immediately upon approval.

D. Appendix

N/A