

Appendix B: Earnings Code Guidance - Additional Pay

Earnings Code	Description	Comments	Faculty (allowable on Sponsored Funds)	Staff (allowable on Sponserd Funds)
ACA	Academic Pay Adjustment	Contract Pay Adjustment - must contact Payroll when using	Yes	NA
ADJ	Adjunct Pay	Payment for part time affiliation with the University	Yes	NA
ADV	Advisor Pay	Used for employees who serve as student advisors outside of their normal jobs	No	NA
ANN	Univ Contribution Paid as Wage	Payment for University 403(b) contribution prior to two years of employment, must be outlined in new hire agreement	Yes*	Yes*
BNP	Productivity Bonus	Can only be used on Additional Pay and requires HR approval	No*	No*
BON	Bonus/Incentive	Can only be used on Additional Pay and requires HR approval	No*	No*
CON	Consultant Fees	Should only used when a person is truly functioning in a consulting position	No*	No*
CRG	Regular Pay -- Academic Year		Yes	NA
HON	Honorarium	Payment made for guest speakers	No*	No*
INC	Incidental Other (not in PARS)	Contact Payroll or HR for guidance before using, can only be used on Additional Pay	No	No*
LEC	Lecture Fees	Payment made to a visiting lecturer or for a faculty member giving lectures	No	No
LUM	Lump Sum in Lieu of Raise	Payment made in lieu of a merit increase. Can only be used on Additional Pay and requires HR approval.	Yes	Yes
MIS	Miscellaneous Other	Contact Payroll or HR for guidance before using, can only be used on Additional Pay	No	No
MOO	Moonlighting	Used for Clinical Fellows when Fellow is being paid wages for work above and beyond their Clinical Fellow duties or when a Clinical Fellow is being paid for services performed.	Yes	Yes
OLD	Overload Pay	Payment for teaching additional courses	No	No
ONC	On-Call/Beeper Pay	Payment for responding to a call outside of normal work hours	Yes*	NA
OVT	Overtime at Time & a Half	One and one half times normal hourly rate paid to non-exempt employees for all <u>hours worked</u> in excess of 40 in any workweek	No	Yes
PRI	Prize/Award - Cash Payment	Payment for a one time award or cash gift	No*	Yes*
PRO	Project Pay	Payment made to an employee for completing a project, not an ongoing payment. Payment stops when project is complete.	Yes*	Yes*
REG	Regular	Payment for work performed as outlined in new hire agreement	Yes	Yes
RES	Research Incidental	Research performed outside of normal work duties	No*	No*
RGA	Regular Additional	Payment for additional duties/responsibilities for a limited time period	NA	Yes
SEV	Severance Pay (Non Ben Elig)		No	No
SHA	Stipend for Health Allowance	Can only be used for a non-employee	NA	Yes
SLE	Stipend for Living Expenses	Can only be used for a non-employee	NA	Yes
SLT	Stipend for LTD	Can only be used for a non-employee	NA	Yes
SRR	Summer Research	Payment for conducting research outside of the academic year	Yes	NA
SRS	Summer School	Payment for teaching during the summer months	No	NA
TCS	Treatment Center Shift	Shift premium pay	Yes	Yes
TEM	Temp Pay Adjustment	Used to deduct for work comp payments and any other one time adjustment	Yes	Yes
UCO	Univ. College Annuity Only	Payment made for teaching at University College during the summer months	No	No
UNC	University College	Payment made for teaching at University College during the academic year	No	No
VAP	Vacation Payout on Termination	Payment of unused vacation balance due at termination or FTE reduction	NA	Yes*
VCA	Vacation Accrual Transfer	To move the unused vacation balance between departments when an employee transfers	NA	Yes

*See additional guidelines

Earnings Code Guidance – Additional Pay

Below you will find some general guidelines for which HRMS earnings codes should be used for additional pay payments to faculty/staff on sponsored funds. Only the most frequently used additional pay earnings codes have been listed below, and in instances where a department would prefer to use an alternate earnings code, SPA should be consulted. As stated in OMB A-21 J.10.d.(1) *“Charges for work performed on sponsored agreements by faculty members during the academic year will be based on the individual faculty member’s regular compensation for the continuous period which, under the policy of the institution concerned, constitutes the basis of his salary.”* Accordingly most payments to individuals working on sponsored funds should be made using regular pay earnings codes such as REG or CRG. Exceptions may be made for payments utilizing additional pay earnings codes provided that there is specific written agency approval or some other mitigating circumstance. All additional pay payments should follow University and funding agency guidelines.

- ❖ **ANN** payments are typically additional annuity payments, agreed upon by the department and employee during the hiring process, that are paid out as a wage. ANN may be charged to sponsored funds so long as the sourcing for the ANN corresponds with the sourcing for the regular wages for the same distribution period. The distribution should also proportionally charge the cost share allocation for the NIH Salary cap, as applicable.
- ❖ **BON/BNP** Bonus payments are incentives or contractual obligations paid to employees who go above and beyond their regular duties. Bonuses may not be paid from federal funds. In some highly unusual circumstances, where a non-federal agency has given permission or it has been elsewhere noted in the NoA, such payments may be allowed.
- ❖ **CON** The consultant earnings code should only be used for University employees when the work they are performing is in an area of expertise that falls outside of their regular University appointment. All payments should follow the University’s consulting policy http://spa.wustl.edu/adminpol/consult_86_3-19-09.pdf
- ❖ **HON** Honorarium payments are typically made to faculty for educational activities (lectures, symposium...). For sponsored projects, these educational activities are considered part of faculty member’s regular academic appointment, therefore, additional compensation should not be provided. In some unusual circumstances or with written agency approval, exceptions may be made. SPA should be contacted prior to the use of this earnings code on sponsored funds.
- ❖ **ONC** On call beeper should be used for payment for responding to a call outside of normal work hours. The code should only be used on sponsored funds with proper justification for the specific project it is to be charged to.
- ❖ **PRI** Prize payments are for a one time award or cash gift. This code should not be used on most sponsored funds, but may be allowable on some non-federal awards where guidance has been specifically provided.

- ❖ **PRO** Project pay should be used for a payment made to an employee for completing a specific project, not an ongoing payment. Payment stops when project is complete. Faculty should typically not receive project pay from sponsored funds. Per OMB Circular A-21 J 10d(1) guidance for faculty, *“intra university consulting is assumed to be undertaken as a university obligation requiring no compensation in addition to full time base salary...however in unusual cases...any charges for such work representing extra compensation above the base salary are allowable provided that such consulting arrangements are specifically provided for in the agreement or approved in writing by the sponsoring agency.”* Project pay for non-faculty may be allowable with proper justification and when the payment goes above and beyond their regular duties.
- ❖ **RES** Research incidental relates to research activity performed outside of normal work hours. This earnings code should not be used on sponsored funds.
- ❖ **VAP** Vacation payout on termination is allowable on sponsored funds provided that the time was accrued on the project it is being charged to and should follow all University guidelines.