					Univer	sity System of	Georgia										
	Employee Pay/Supplemental F Examples	=	Method of Payment						Retirement Eligibility				Earnings &	3	Afforda ble Care Act	Benefit Impact	
Number	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP		Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Track Hours	Effect ABBR
1	Interim -move to different position due to vacancy or new position while search is being conducted; longer term in nature.	EE filling vacant position until vacancy is filled, filling newly created position during search	Yes-if contract employee	Primary Job Updated	N/A	Institution Specific HR Process	Faculty/Staff	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	No, in Job Data	In Progress
2	Acting -move to a newly created or existing position as a reassignment of duties for short period of time; designated in this position for a set period of time.	EE filling LOA vacancy	Yes-if contract employee	Primary Job Updated	N/A	Institution Specific HR Process	Faculty/Staff	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	No, in Job Data	In Progress
	Borrowed -provide	EE filling vacant posiiton but keeping employment at home instiutton	Yes-if contract employee	TBD	TBD	Instituton Specific HR Process	Faculty/Staff	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	No, in Job Data	In Progress
	Temporary Assignments													- ayonoot			
3	Temporary Assignment (FAC) -duties outside of Academic contract for FT -additional duties for PT	Built a cabinet, FAC member that teaches and also referree; teaching a CE class. Use for PT Faculty. Typically one time pay, not	No	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process	Faculty (Reg or PT)	No	No	No	No	SNF	Supp Pay-Non-Ret- Elig Faculty	Subject to Federal, State and FICA Annualzed	516250		In Progress
4	Temporary Assignment (FAC) - addendum to Academic Contract	Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses	Yes	MCOP/JED	MCTAF	Institution Specific HR Process	Contract Faculty	Yes	Yes	Yes	No	SUF	Supp Pay-RetEligible- Faculty	Subject to Federal, State and FICA Annualzed	516200		In Progress
5	Temporary Assignment (Staff) -outside of job description	Accountant designs web site, working concessions, research. Limited term pay, no pensionable; not long term recurring.	No	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process	Staff	No	No	No	No	SNS	Supp Pay Non-Ret Elig - Staff	Subject to Federal, State and FICA Annualzed	526250		In Progress
6	Temporary Assignment (Staff) -within job description	Rarely used, must be documented: May be earnable comp if EE is currently in a benefited position subject to Retirement	No	MCOP/JED	MCTAS	Institution Specific HR Process	Staff	Yes	Yes	Yes	Yes	sus	Supp Pay Retire Eligible Staff	Subject to Federal, State and FICA Annualzed	526200		In Progress
7	Temporary Assignment (Student-One Time)	Student Assistant writes an one- time article for the school newspaper;	No	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process	Student	No	No	No	No	STU	Student performs work outside of primary job	Subject to Federal, State and FICA Specified on Paysheet	524100		In Progress
8	Temporary Assignment (Student-Additional Job Instance)	Short-term secondary job instance (Ex: work for newspaper for 1 semester)	No	Additional Job Instance	N/A	Institution Specific HR Process	Student	No	No	No	No	REG	Student performs work outside of primary job	Subject to Federal, State and FICA Specified on Paysheet	524100		In Progress

					Univer	sity System of	Georgia										
	Employee Pay/Supplemental			Method of Payment					etiremen	t Eligibil	ity		Earnings &	1	Afforda ble Care Act	Benefit Impact	
Number	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP		Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Track Hours	Effect ABBR
	Course-Related Supplements																
9	Overload (FAC)	Above normal course load per Overload Policy	Yes	MCOP/JED	MCOVL	Institution Specific HR Process	Faculty	Yes	Yes	Yes	No	OVL	Overload	Subject to Federal, State and FICA Specified on Paysheet	511115		Yes
		eCore, eMajor, WebBSIT, WebMBA, eCAMPUS if this is considered overload not part of regular load. eCore, eMajor, WebBSIT, WebMBA, eCAMPUS if this is considered part of regular load or for PT Faculty.			MCACPF	Institution Specific HR	ET Eligible Facu	Yes	Yes	Yes	No	OVL	Overload	Subject to Federal, State and FICA Annualzed	516200		In Progress
10			Yes	MCOP/JED	MCACPF	Process	RET Eligible Faculty Non-RET Eligible Faculty	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Annualzed	Follows Pay Group		In Progress
11	Academic Consortium Programs (Staff)	eCore, eMajor, WebBSIT, WebMBA	No	MCOP/JED	MCACPS	Institution Specific HR Process	Staff	No	No	No	No	SNS	Supp Pay Non-Ret Elig - Staff*	Subject to Federal, State and FICA Annualzed	526250		In Progress
	Course Delivery (Incentive)	Premium per student for online	Yes-if contract		MCCDI	Institution Specific HR	RET Eligible Faculty	Yes	Yes	Yes	Yes	SUF	Incentive pay to teach online courses.	Subject to Federal, State and FICA Specified on Paysheet	511115		In Progress
12		course as incentive to increase online course useage	employee	MCOP/JED	MCCDI	Process	Non-RET Eligible Faculty	No	No	No	YES	REG	Incentive pay to teach online courses.	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group		
	Academic Faculty Administrative Assignment	Department Chair, Dean, Director of a Center	Yes-if contract employee	MCOP/JED	MCAFA	Institution Specific HR Process	ET Eligible Facu	Yes	Yes	Yes	No	REG SUF	Regular (if FT posiiton) Supplemental (addition to REG pay)	Subject to Federal, State and FICA Specified on	Follows Pay Group 516200		In Progress
13					MCAFA		RET Eligible Fa	No	No	No	No	SNF	Supp Pay Non-RET Eligible Faculty	Federal, State	516200		In Progress
	Summer Pay	Pay for teaching courses outside of	No	C5-Job Data xxS C1-4 Additional	MCSUM	Institution Specific HR Process	Faculty	Yes	No	Yes	Yes	SUM	Summer Pay	Subject to Federal, State and FICA Specified on Paysheet	513100		In Progress
14	Summer Pay	the Fall and Spring semester	110	Pay	MCSUM	Additional Pay	RET Eligible for	No	No	No	No	To Be Configur ed	Change Request Process for New Earnings Code		513100		In Progress
	Allowances																
15	Car Allowance-Pensionable TRS-Faculty if Car Allowance is in Contract	Car allowance	Yes-if contract employee	MCOP/JED	MCCAR	Institution Specific HR Process	ulty/Staff/Presid	Yes	No	No	No	CAP	Car Allowance that is Pensionable -Adds to Gross pay	Subject to Federal, State and FICA Specified on Paysheet	561500	No	In Progress

					Univer	sity System of	Georgia										
	Employee Pay/Supplemental Examples		Method of Payment						etiremen	t Eligibil	ity		Earnings &		Afforda ble Care Act	Benefi Impac	
er 1	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code		Tax Treatment of Earnings Code	GL Account Number	Track Hours	Effect ABBR
16	President Allowance-Pensionable	Housing, Car, and Subsistance for TRS/ORP Presidents	Yes	MCOP/JED	MCPAL	Institution Specific HR Process	President	Yes	No	Yes	No	PAL	President Allowance that is Pensionable - Adds to Gross Pay	Subject to Federal, State and FICA Specified on Paysheet	527101	No	No
17	President Allowance-Non Pensionable	Housing, Car, and Subsistance for ERS Presidents	Yes	MCOP/JED	MCPAL	Institution Specific HR Process	President	No	No	No	No	PAN	President Allowance that is Pensionable - Adds to Gross Pay	Subject to Federal, State and FICA Specified on Paysheet	527101	No	No
E	Car allowance-Not Pensionable ERS Members ORP Members TRS Members	Car allowance	Yes-if contract employee	MCOP/JED	MCCAR	MSS Supplemental Pay or Institution Specific Process	Faculty/Staff	No	No	No	No	CAC	Car allowance that is not Pensionable - Adds to Gross pay	Subject to Federal, State and FICA Specified on Paysheet	561500	No	In Progre
	Personal Use of Institution Auto -Doesn't Add to Gross/Just Tax Calculation	Unmarked Police Cars, Presidents Use of Leased Vehicle	No	Payline End of Year One- time	N/A	Payline Adjustment Process	Faculty/Staff	No	No	No	No	CAR	Car Allowance- Reportable (does not add to gross pay)	Subject to Federal, State and FICA Specified on Paysheet	None	No	In Progr
Ī	Housing Allowance-Pensionable ORP Members Non-Presidents	Housing	Yes-if contract employee	MCOP/JED	мснои	MSS Supplemental Pay or Institution Specific Process	Staff	Yes	No	Yes	No	НОР	Housing - Adds to Gross Should only be used for Presidents who are members of TRS and all employees who are ORP	Subject to Federal, State and FICA Specified on Paysheet	528101	No	In Progr
F	Housing Allowance-Not Pensionable ERS Members Non-President TRS Members Non-Presidents	Housing	Yes-if contract employee	MCOP/JED	мснои	MSS Supplemental Pay or Institution Specific Process	Facuty/Staff	No	No	No	No	HON/H OU	Housing - Adds to Gross	Subject to Federal, State and FICA Specified on Paysheet	528101		In Progi
	Housing-Reportable Value -Doesn't Add to Gross/Just Tax Calculation	New EE stays in housing for a transitional period of time	No	Payline End of Year One- time	N/A	Payline Adjustment Process	culty/Staff/Stude	No	No	No	No	HOR	Housing-Reportable (does not add to gross pay)	Subject to Federal, State and FICA Specified on Paysheet	None		In Progr
	Housing-Requirement of Job	Residence Hall Director	No	N/A	N/A	N/A	culty/Staff/Stude	No	No	No	No	NONE	None	- ayonoot	None		In Prog
\$	Subsistence	Non President	Yes-if contract employee	MCOP/JED	MCSUB	MSS Supplemental Pay or Institution Specific Process	Faculty/Staff	No	No	No	No	SUB	Subsistence-Adds to Gross	Subject to Federal, State and FICA Specified on Paysheet	529101		In Progi

					Univer	sity System of	Georgia										
	Employee Pay/Supplemental Pay Definitions with Examples			Method of Payment					etiremen	t Eligibili	ity	Earnings & Accounting				Afforda ble Care Act	Benefit Impact
Number	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code		Tax Treatment of Earnings Code	GL Account Number	Track Hours	Effect ABBR
25	Subsistence-Reportable Value	Meals provided outside job requirement	No	Payline-End of Year One-time Doesn't Add to Gross/Just Tax Calculation	N/A	Payline Adjustment Process	culty/Staff/Stude	No	No	No	No	SUR	Subsistence- Reportable	Subject to Federal, State and FICA Specified on Paysheet	None		In Progress
26	Subsistence-Requirement of Job	Residence Hall Director, Campus Police	No	N/A	N/A	N/A	culty/Staff/Stude	No	No	No	No	None	None		None		In Progress
	Relocation Expenses								_			_					
	Relocation-Qualified Moving Expense - No longer in use due to IRS regulations Inactivate Earnings Code in OneUSG Connect	See IRS Pub 521	Must be in Written Offer of Employment 5.3.7	Should no longer be used for expenses incurred in CY 2018 and beyond	N/A	MSS Supplemental Pay or Institution Specific Process	Faculty/Staff	No	No	No	No	QME	Qualified Moving Expense in accordance with IRS code	Currently Taxable to Employee	565100		No
	Taxable Moving Expenses - Flows to TIGA	See IRS Pub 521	Must be in Written Offer of Employment 5.3.7	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process	Faculty/Staff	No	No	No	No	NME	Non-Qualified Moving Expenses in accordance with IRS code	Subject to Federal, State and FICA Supplemental	565100		No
28	One-Time Supplemental/ Other Pays																
29	Employee Awards (Deminimus \$75 or less)	Service Awards, Student Band Member, SGA Officer, Faculty Awards	No	Payline	N/A	Payline Adjustment Process	culty/Staff/Stude	No	No	No	No	AWD	Cash Award-Adds to Gross	Subject to Federal, State and FICA Supplemental	561400		No
30	Critical Hire Incentive		No	Additional Pay Page	N/A	Institution Specific Process		No	No	No	No	СНІ	Critical Hire Incentive	Subject to Federal, State and FICA Specified of Paysheet	561430		
	Employee Suggestion Program Award		No	Additional Pay Page	N/A	Institution Specific Process		No	No	No	No	ESP	Employee Suggestion Program Award	Subject to	461410		
32	Goal Based Incentive		No	Additional Pay Page	N/A	Institution Specific Process		No	No	No	No	GBI	Goal Based Incentive	Subject to Federal, State	561420		
33	Well-being Incentive		No	Additional Pay Page	N/A	Institution Specific Process		No	No	No	No	WBI	Well-being Incentive	Subject to Federal, State and FICA Specified of Paysheet	?		

					Univer	sity System of	Georgia										
	Employee Pay/Supplemental Examples		M	Method of Payment				etiremen	t Eligibil	ity		Earnings &	Accounting		Afforda ble Care Act	Benefit Impact	
Number	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP		Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number		Effect ABBR
34	Employee Awards (> \$75.00)	Incentives or larger awards	No	Additional Pay Page Add additional earnings codes	N/A	Institution Specific Process		No	No	No	No		Change Request Process for New Earnings Code				
	Taxable Fringe Reportable (2 items or value > \$75)	Clothing	No	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process						TRF	Taxable Fringe Reportable (2 items or value > \$75)				
36	Taxable Fringe Reportable	Club memberships, ticket discounts/comped tickets, paid by Foundation and not on Foundation W2 and reportable as taxable earnings	NO	Additional Pay Page	N/A	MSS Supplemental Pay or Institution Specific Process						TRF	Taxable Fringe Reportable				No
	Tuition Assistance Plan (TAP) Reportable Earnings	The amount of TAP award that exceeds the IRS limit for the calendar year.	No	Payline End of Year One time	N/A	TAP Reporting Spreadsheet from SSC	Faculty/Staff	No	No	No	No	EDU	Education Assistance	Subject to Federal, State and FICA Specified on Paysheet			No
37	Research Subject Fee (Current Employee)	Receives incentive to participant in a research study	No	Additional Pay Page-limited term Payline-one time	N/A	MSS Supplemental Pay or Institution Specific Process	culty/Staff/Stude	No	No	No	No	RSF	Research Subject	Subject to Federal, State and FICA Specified on Paysheet	569100		No
	Vacation Pay Out	Accrued annual leave payout at termination of employment in accordance with BPM	No	Time/Attendance System	N/A	TL Business Process	Faculty	No	No	No	No	VPF	Vacation Payout Faculty	Subject to Federal, State and FICA Supplemental	Faculty- 516101		No
38					N/A		Staff	No	No	No	No	VPS	Vacation Payout Staff	2 applemental	Staff - 526101		

					Univer	sity System of	Georgia										
	Employee Pay/Supplemental I Examples	_	Method of Payment					Retirement Eligibility					Earnings &	Accounting		Afforda ble Care Act	Benefit Impact
Number	Type of Pay	Examples	Include in Contract?	Payment Method	Comp Rate Code	Recommended Method of Initiation	Type of Employee	TRS	ERS	ORP	GDCP		Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Track Hours	Effect ABBR
39	Overtime-Hourly Employees	>40	No	Time/Attendance System	N/A	TL Business Process	Staff	No	No	No	No	OVT	Overtime	Subject to Federal, State	Follow EE		No
	Dual Appointments													·			
40	Dual Appointment-Faculty-Retirement	Faculty member teaching a class at requesting institution; should be addendum to the contract	No	Job Data JED	MCDAF	Dual Appointment Form	Faculty	Yes	Yes	Yes	Yes	DFR	Dual Faculty-Ret Eligil	Subject to Federal, State and FICA Specified on Paysheet			In Progress
41	Dual Appointment-Faculty-No Retirement	Faculty member performing work non-instructional, not addendum to contract	No	Job Data JED	MCDAF	Dual Appointment Form	Faculty	No	No	No	No	DFN	Dual Faculty - Non Re	Subject to Federal, State and FICA Specified on Paysheet	See BPM		In Progress
42	Dual Appointment-Staff-Retirement	Very limited; must be clearly defined in job description that compensation is part of regular job and paid at a higher rate	No	Job Data JED	MCDAS	Dual Appointment Form	Staff	Yes	Yes	Yes	Yes	DSR	Dual Staff - Ret Elig	Subject to Federal, State and FICA Specified on Paysheet	See BPM		In Progress
43	Dual Appointment-Staff-No Retirement	Secondary job for staff employee	No	Job Data JED	MCDAS	Dual Appointment Form	Staff	No	No	No	No	DSN	Dual Staff - Non Ret E	Subject to Federal, State and FICA	See BPM		In Progress
44	Dual Apointment-Staff-Overtime	Hourly employee working >40 hours combined for home and requesting instituiton	No	Time/Attendance System	N/A	Dual Appointment Form	Staff	No	No	No	No	DOT	Dual Staff - Overtime	Subject to Federal, State and FICA Specified on Paysheet	See BPM		In Progress
45	Ineligible for Payment																
46	Honorarium	Cannot be paid to EE	No	N/A	N/A	N/A	culty/Staff/Stude	No	No	No	No	None			751108		
47	Extra Compensation	USG employee working at non- USG state agency	No	N/A	N/A	N/A	-	No	No	No	No	N/A					

^{*}If included in employee's job description contact SSC for assistance.