Employee Bearlown laws at all Bearlo	Definition and the															Date C	12/2//202
Employee Pay/Supplemental Pay I Examples	Definitions with			ı	Method of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting	3	Benefi Impac
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Job Data Update																	
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	N/A	N/A	Non-Exempt and Exempt Staff / Faculty	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	Yes
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	N/A	N/A	Non-Exempt and Exempt Staff / Faculty	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	Yes
Borrowed (HR_JA006) -An employee who is performing 100% of their time commitment at an institution other than their Home Institution; and -The Requesting Institution assumes 100% of the full costs for the employee. -They are covered by a memorandum of agreement between the institutions.	EE filing vacant posiiton but keeping employment at home instiutton	Yes-if contract employee	Primary Job Updated	N/A	Institution Specific HR Process	N/A	N/A	Non-Exempt and Exempt Staff / Faculty	Yes	Yes	Yes	Yes	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	Yes
Types of Defined Term Supplemental Pa	ys													<u>I</u>			
Temporary Assignments																	
Temporary Assignment (Faculty) - Addendum to Academic Contract	Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses	Yes	MCOP/JED	MCTAF Temporary Assignment Faculty	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Addendum to Academic Contract	Defined Term Supplemental Pay Request Form	Benefit Eligible Faculty	Yes	Yes	Yes	No	SUF	Supp Pay-RetEligible- Faculty	Subject to Federal, State and FICA Annualzed	516200	Yes
Temporary Assignment (Faculty) -Duties outside of Academic Contract for FT	Recurring payments. Ex: FAC member that teaches and	No	MCOP/JED	MCTAF Temporary Assignment	MSS Supplemental Pay or - Institution Specific	Pending	Defined Term Supplemental Pay	Retirement Eligible Faculty	No	No	No	No	SNF	Supp Pay/Non-Ret-	Subject to Federal, State	516250	No
-Additional duties for PT	also referree; teaching a CE class. Use for PT Faculty.	NO	WIGOF/JEB	Faculty	Process	rending	Request Form	Non- Retirement Eligible Faculty	No	No	No	Yes	SINI	Elig Faculty	and FICA Annualized	310230	NO
Temporary Assignment (Exempt Staff)	Rarely used, must be documented: May be earnable comp if EE is	No	MCOP/JED	MCTAS Temporary Assignment	MSS Supplemental Pay or - Institution Specific	Defined Term Supplemental pay >	Defined Term Supplemental Pay	Retirement Eligible Staff	Yes	Yes	Yes	Yes	SUS	Supp Pay Retire Eligible Staff	Subject to Federal, State	526200	Yes
Part of Job Description	currently in a benefited position subject to Retirement	110	WOO! WED	Staff	Process	Part of Job Description	Request Form	Non- Retirement Eligible Staff	No	No	No	Yes	SNS	Supp Pay-Non-Ret- Elig Staff	and FICA Annualzed	526250	No

																Date C	12/27/2020
Employee Pay/Supplemental Pay Examples	Definitions with			ı	Method of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting		Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Temporary Assignment (Exempt Staff)	Accountant designs web site,			MCTAS	MSS Supplemental Pay		Defined Term	Retirement Eligible Staff	No	No	No	No			Subject to		
-Outside of Job Description *Revised 02/27/2020	working concessions, research. Limited term pay, not pensionable; Recurring pay.	No	MCOP/JED	Temporary Assignment Staff	t Institution Specific Process	Pending	Supplemental Pay Request Form	Non- Retirement Eligible Staff	No	No	No	Yes	SNS	Supp Pay Non-Ret Elig - Staff	Federal, State and FICA Annualized	526250	No
Temporary Assignment (Non-Exempt Staff)	Rarely used, must be documented: May be earnable comp if EE is	No	Use Current Institutional	N/A	Use Current Institutional	N/A	Use Current Institutional	Retirement Eligible Staff	Yes	Yes	Yes	Yes	SUS	Supp Pay Retire Eligible Staff	Subject to Federal, State	526200	Yes
-Part of Job Description	currently in a benefited position subject to Retirement	NO	Process	IVA	Process	IVA	Process	Non- Retirement Eligible Staff	No	No	No	Yes	REG	Regular	and FICA Annualzed	Follows Pay Group	No
Temporary Assignment (Non-Exempt Student) -Addition to Job Responsibilities	Short-term secondary job instance (Ex: work for newspaper for 1 semester)	No	Use Current Institutional Process	N/A	Use Current Institutional Process	N/A	Use Current Institutional Process	Non-Exempt Student	No	No	No	No	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follows Pay Group	No
Temporary Assignment (Exempt Student) -Addition to Job Responsibilities	Short-term secondary job instance (Ex: GAA for another department)	No	Use Current Institutional Process	N/A	Use Current Institutional Process	N/A	Use Current Institutional Process	Exempt Student	No	No	No	No	REG	Regular	Subject to Federal, State and FICA Specified on Paysheet	Follow Pay Group	No
nstruction																	
Overload (Faculty)	Above normal course load per Overload Policy	Yes	MCOP/JED	MCOVL Overload	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Overload	Overload Request Form	Retirement Eligble Faculty	Yes	Yes	Yes	No	OVL	Overload	Subject to Federal, State and FICA Specified on Paysheet	511115	Yes
Academic Consortium Programs (Faculty)	eCore, eMajor, WebBSIT,	Yes	MCOP/JED	MCACPF Acad Consortium Prog Faculty	MSS Supplemental Pay or - Institution Specific	Defined Term Supplemental Pay >	Use Program Specific	Retirment Eligble Faculty/Not Part of Load	Yes	Yes	Yes	No	OVL	Overload	Subject to Federal, State	511115	Yes
,,	WebMBA	No	Job Data	N/A	Process	Academic Consortiums	Process	Non-Retirment Eligible Faculty	No	No	No	Yes	REG	Regular	and FICA Annualzed	Follows Pay Group	No

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Employee Pay/Supplemental Pay Examples	Definitions with			N	Method of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting	J	Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Academic Consortium Programs (Non-Exempt	eCore, eMajor, WebBSIT,	No	Use Current Institutional	N/A	Use Current Institutional	N/A	Use Program Specific	Retirement Eligible Staff	No	No	No	No	SNS	Supp Pay Non-Ret Elig Staff	Subject to Federal, State	526200	Yes
Staff)	WebMBA	140	Process	IVA	Process	IVA	Form	Non- Retirement Eligible Staff	No	No	No	Yes	REG	Regular	and FICA Annualzed	Follow Pay Group	No
	eCore, eMajor, WebBSIT,	N	MOODUED	MCACPS	MSS Supplemental Pay	Defined Term	Use Program Specific	Retirement Eligible Staff	No	No	No	Yes	SNS	Supp Pay Non-Ret	Subject to Federal, State	500050	N
Academic Consortium Programs (Exempt Staff)	WebMBA	No	MCOP/JED	Acad Consortium Prog Staff	Institution Specific Process	Supplemental Pay > Academic Consortiums	Form	Non- Retirement Eligible Staff	No	No	No	Yes	SNS	Elig-Staff	and FICA Annualzed	526250	No
	Use if paid over semester. Premium per student for online course as	Yes-if contract		MCCDI	MSS Supplemental Pay or -	Defined Term Supplemental Pay >	Defined Term	Retirement Eligble Faculty	Yes	Yes	Yes	Yes	SUF	Supp Pay-RetEligible Faculty	Subject to Federal, State	516200	Yes
Course Delivery Incentive (Faculty)	incentive to increase online course useage	employee	MCOP/JED	Course Delivery Incentive	Institution Specific Process	Course Delivery Incentive	Supplemental Pay Request Form	Non-Retirment Eligible Faculty	No	No	No	Yes	SNF	Supp Pay Non-RET Eligible Faculty	and FICA Specified on Paysheet	516250	No
Academic Faculty Administrative Assignment	Department Chair, Dean, Director	Yes-if contract	MCOP/JED	MCAFA Academic Faculty	MSS Supplemental Pay or -	Defined Term Supplemental Pay >	Defined Term	Retirement Eligble Faculty	Yes	Yes	Yes	No	SUF	Supp Pay-RetEligible Faculty	Subject to Federal, State	516200	Yes
(Faculty)	of a Center	employee		Administrative Assignment	Institution Specific Process	Academic Admin Assignment	Supplemental Pay Request Form	Non-Retirment Eligible Faculty	No	No	No	Yes	SNF	Supp Pay Non-RET Eligible Faculty	and FICA Specified on Paysheet	516250	No
Allowances				l						<u>I</u>	L				<u>l</u>		
Car Allowance-Pensionable TRS-Faculty if Car Allowance is in Contract	Car allowance	Yes-if contract employee	MCOP/JED	MCCAR Car Allowance	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Car Allowance	EE Contract or Memo of Understanding	Faculty/Staff	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
Car allowance-Not Pensionable ERS Members ORP Members TRS Members	Car allowance	Yes-if contract employee	MCOP/JED	MCCAR Car Allowance	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Car Allowance	EE Contract or Memo of Understanding	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

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Employee Pay/Supplemental Pay Examples	Definitions with			ı	Method of Payme	nt			R	etiremen	t Eligibili	ity		Earnings &	Accounting	J	Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
President Allowance-Pensionable	Housing, Car, and Subsistance for TRS/ORP Presidents	Yes	MCOP/JED	MCPAL President Allowance	MSS Supplemental Pay or - Institution Specific Process	N/A	Presidential Contract	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
President Allowance-Non Pensionable	Housing, Car, and Subsistance for ERS Presidents	Yes	MCOP/JED	MCPAL President Allowance	MSS Supplemental Pay or - Institution Specific Process	N/A	Presidential Contract	President	No	No	No	No	PAN	President Allowance that is not pensionable - Adds to Gross Pay	Subject to Federal, State and FICA Specified on Paysheet	527101	No
Housing Allowance-Pensionable ORP Members Non-Presidents	Housing	Yes-if contract employee	MCOP/JED	MCHOU Housing Allowance	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Housing Allowance	EE Contract or Memo of Understanding	Faculty/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 participants.	Subject to Federal, State and FICA Specified on Paysheet	528101	No
Housing Allowance-Not Pensionable ERS Members Non-President TRS Members Non-Presidents	Housing	Yes-if contract employee	MCOP/JED	MCHOU Housing Allowance	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Housing Allowance	EE Contract or Memo of Understanding	Facuty/Staff	No	No	No	No	HON HOU	Housing - Adds to Gross All ERS members All TRS members except President/ Chancellor	Subject to Federal, State and FICA Specified on Paysheet	528101	No
Subsistence	Non President	Yes-if contract employee	MCOP/JED	MCSUB Subsistence Allowance	MSS Supplemental Pay or - Institution Specific Process	Defined Term Supplemental Pay > Subsistence	EE Contract or Memo of Understanding	Faculty/Staff	No	No	No	No	SUB	Subsistence-Adds to Gross	Subject to Federal, State and FICA Specified on Paysheet	529101	No
One-Time Payment																	
Temporary Assignment														- I			
Temporary Assignment (Faculty) -Addendum to Academic Contract	Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses	Yes	Additional Pay Page	N/A	MSS Supplemental Pay or - Institution Specific Process	One-Time Payment > Faculty Temporary Assignment	One- Time Supplemental Pay Request Form	Benefit Eligible Faculty	Yes	Yes	Yes	No	SUF	Supp Pay-RetEligible- Faculty	Subject to Federal, State and FICA Annualzed	516200	Yes

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Employee Pay/Supplemental Pay Examples	Definitions with			ľ	Method of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting	I	Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Temporary Assignment (Faculty)	One time pay, not recurring. Ex: Built a cabinet, FAC member	Ma	Additional Pay	N/A	MSS Supplemental Pay	One-Time Payment >	One-Time	Retirement Eligble Faculty	No	No	No	No	SNF	Supp Pay-Non-Ret-	Subject to Federal, State	516250	No
Duties outside of Academic contract for FT Additional duties for PT	that teaches and also referree; teaching a CE class. Use for PT Faculty.	No	Page	N/A	Institution Specific Process	Faculty Temporary Assignment	Supplemental Pay Request Form	Non-Retirment Eligible Faculty	No	No	No	Yes	SINF	Elig Faculty	and FICA Annualzed	516250	NO
Temporary Assignment (Non-Exempt Staff)	Accountant designs web site, working concessions, research.	No	Use Current	N/A	Use Current Institutional	N/A	One-Time Supplemental Pay	Retirement Eligible Staff	No	No	No	No	SNS	Supp Pay Non-Ret Elig - Staff	Subject to Federal, State	526250	No
Outside of job description	Limited term pay, no pensionable; One time pay, not recurring.		Process		Process		Request Form	Non- Retirement Eligible Staff No No No Yes REG Regular		and FICA Annualzed	Follow Pay Group						
Temporary Assignment (Exempt Staff)	Accountant designs web site, working concessions, research. Limited term pay, not pensionable;	No	Additional Pay	N/A	MSS Supplemental Pay or - Institution Specific	One-Time Payment > Staff Temporary	One-Time Supplemental Pay	Retirement Eligible Staff	No	No	No	No	SNS	Supp Pay Non-Ret Elig - Staff	Subject to Federal, State and FICA	526250	No
Outside of job description	One time pay, not recurring.		i age		Process	Assignment	Request Form	Non- Retirement Eligible Staff	No	No	No	Yes		Liig - Staii	Annualzed		
Femporary Assignment (Exempt Staff)	Rarely used, must be documented: May be earnable comp if EE is	No	Additional Pay	N/A	MSS Supplemental Pay or - Institution Specific	One-Time Payment > Staff Temporary	One-Time Supplemental Pay	Retirement Eligible Staff	Yes	Yes	Yes	Yes	SUS	Supp Pay Retire Eligible Staff	Subject to Federal, State	526200	Yes
Part of Job Description	currently in a benefited position subject to Retirement	NO	Page	IVA	Process	Assignment	Request Form	Non- Retirement Eligible Staff	No	No	No	Yes	SNS	Supp Pay-Non-Ret- Elig Staff	and FICA Annualzed	526250	No
Femporary Assignment (Non-Exempt Student) Revised 02/27/2020	One Time Payment	No	Use Current Institutional Process	N/A	Use Current Institutional Process	N/A	One-Time Supplemental Pay Request Form	Non-Exempt Student	No	No	No	No	STU	Student	Subject to Federal, State and FICA Specified on Paysheet	523100	No
Femporary Assignment (Exempt Student) Revised 02/27/2020	One Time Payment	No	Use Current Institutional Process	N/A	Use Current Institutional Process	N/A	One-Time Supplemental Pay Request Form	Exempt Student	No	No	No	No	STU	Student	Subject to Federal, State and FICA Specified on Paysheet	523100	No

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Employee Pay/Supplemental Pay Examples	Definitions with			N	lethod of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting		Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Employee Awards																	
Employee Awards (> \$75.00)	Incentives or larger awards	No	Additional Pay Page	N/A	MSS Supplemental Pay or - Institution Specific Process	One-Time Payment > Employee Award	Award Request Form	Eligble Employees	No	No	No	No	AWD	Employee Award	Subject to Federal, State and FICA Specified of Paysheet	561400	No
Incentives																	
Critical Hire Incentive	Critical Hire Incentive	No	Additional Pay Page	N/A	Institution Specific Process	One-Time Payment > Critical Hire Incentive	One-Time Supplemental Pay Request Form	Eligble Employees	No	No	No	No	СНІ	Critical Hire Incentive	Subject to Federal, State and FICA Specified of Paysheet	561430	No
Employee Suggestion Program Award	Employee Suggestion Program Award	No	Additional Pay Page	N/A	Institution Specific Process	One-Time Payment > Employee Suggestion Program	One-Time Supplemental Pay Request Form	Eligble Employees	No	No	No	No	ESP	Employee Suggestion Program Award	Subject to Federal, State and FICA Specified of Paysheet	461410	No
Goal Based Incentive	Goal Based Incentive	No	Additional Pay Page	N/A	Institution Specific Process	One-Time Payment > Goal Based Incentive	One-Time Supplemental Pay Request Form	Eligble Employees	No	No	No	No	GBI	Goal Based Incentive	Subject to Federal, State and FICA Specified of Paysheet	561420	No
Well-being Incentive	(SSC Use Only)	No	Additional Pay Page	N/A	Provided by USO	N/A	Provided to SSC by Alight	Eligble Employees	No	No	No	No	WBI	Well-being Incentive	Subject to Federal, State and FICA Specified of Paysheet	N/A	No
Taxable Earnings Reportable															· · · · · · · · · · · · · · · · · · ·		
Taxable Fringe Reportable (2 items or value > \$75)	Clothing	No	Additional Pay Page	N/A	MSS Supplemental Pay or - Institution Specific Process	One-Time Payment > Taxable Fringe	One-Time Supplemental Pay Request Form	Eligble Employees	No	No	No	No	TFR	Taxable Fringe Reportable	Subject to Federal, State and FICA Specified of Paysheet	N/A	No
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	One-Time Payment > Taxable Fringe	One-Time Supplemental Pay Request Form	Eligble Employees	No	No	No	No	TFR	Taxable Fringe Reportable	Subject to Federal, State and FICA Specified of Paysheet	N/A	No

Non-Standard and Supplemental Pay Matrix
Human Resources Reference Aid
HR_RA032

																Date (02/27/2020
Employee Pay/Supplemental Pay Examples	Definitions with			ı	Method of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting	J	Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Taxable Moving Expense																	
Relocation-Qualified Moving Expense - No longer in use due to IRS regulations	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	N/A	One-Time Payment > Taxable Moving Expenses	N/A	Faculty/Staff	No	No	No	No	QME	Qualified Moving Expense	N/A	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	One-Time Payment > Taxable Moving Expenses	Rreimbursement of Relocation Expenses Form	Faculty/Staff	No	No	No	No	NME	Non-Qualified Moving Expense	Subject to Federal, State and FICA Supplemental	565100	No
Research Subject Fee								•							•		
Research Subject Fee (Current Employee)	Receives incentive to participant in a research study	No	Addlitional Pay Page	N/A	MSS Supplemental Pay or - Institution Specific Process	One-Time Payment > Research Subject Fee	One-Time Supplemental Pay Request Form	Faculty/Staff Students	No	No	No	No	RSF	Research Subject Fee	Subject to Federal, State and FICA Specified on Paysheet	569100	No
One-Time Supplemental Pays (Adjustm	ents to the Payline)																
Personal Use of Institution Auto -Doesn't Add to Gross/Just Tax Calculation	Unmarked Police Cars, Presidents Use of Leased Vehicle	No	Payline	N/A	Payline Adjustment Process	N/A	Institution Specific 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
Housing-Reportable Value -Doesn't Add to Gross/Just Tax Calculation	New EE stays in housing for a transitional period of time	No	Payline	N/A	Payline Adjustment Process	N/A	Institution Specific Process	Faculty/Staff Students	No	No	No	No	HOR	Housing-Reportable (does not add to gross pay)	Subject to Federal, State and FICA Specified on Paysheet	None	No
Housing-Requirement of Job	Residence Hall Director	No	N/A	N/A	N/A	N/A	Institution Specific Process	Faculty/Staff Students	No	No	No	No	None	None	N/A	None	No
Subsistence-Reportable Value	Meals provided outside job requirement	No	Payline	N/A	Payline Adjustment Process	N/A	Institution Specific Process	Faculty/Staff Students	No	No	No	No	SUR	Subsistence- Reportable	Subject to Federal, State and FICA Specified on Paysheet	None	No
Subsistence-Requirement of Job	Residence Hall Director, Campus Police	No	N/A	N/A	N/A	N/A	Institution Specific Process	Faculty/Staff Students	No	No	No	No	None	None	N/A	None	No

Non-Standard and Supplemental Pay Matrix Human Resources Reference Aid HR_RA032 Date 02/27/2020

Employee Pay/Supplemental Pay Examples	Definitions with			ı	Method of Payme	nt			R	etiremen	nt Eligibi	ity		Earnings &	Accounting		Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Employee Awards (Deminimus \$75 or less)	Service Awards, Student Band Member, SGA Officer, Faculty Awards	No	Payline	N/A	Payline Adjustment Process	N/A	Institution Specific Process	Faculty/Staff Students	No	No	No	No	AWD	Cash Award-Adds to Gross	Subject to Federal, State and FICA Supplemental	561400	No
Tuition Assistance Plan (TAP) Reportable Earnings (SSC Only)	The amount of TAP award that exceeds the IRS limit for the calendar year.	No	Payline	N/A	TAP Reporting Spreadsheet from SSC	N/A	Institution Specific Process	Benefited Faculty/Staff	No	No	No	No	EDU	Education Assistance	Subject to Federal, State and FICA Specified on Paysheet	None	No
Other Non-Standard Employee and Sup	plemental Pays																
Summer Pay	Pay for teaching courses outside of the Fall and Spring semester	No	Cohort 5 Only 12S Pay Group Cohort 1-4	N/A	Institution Specific HR Process	N/A	Institution Specific Process	Faculty	Yes	No	Yes	Yes	SUM	Summer Pay	Subject to Federal, State and FICA Specified on	513100	No
			Additional Pay					Staff	No	No	No	No	SUN	Summer Pay (No Retirement)	Paysheet		
Dual Appointment-Faculty-Retirement *Revised 02/27/2020	Faculty member teaching a class at requesting institution; should be addendum to the contract	Yes	Job Data JED	N/A	Instituton Specific HR Process	N/A	Dual Appointment Form	Faculty	Yes	Yes	Yes	Yes	DFR	Dual Faculty-Ret Eligible	Subject to Federal, State and FICA Specified on Paysheet	See BPM	Yes
Dual Appointment-Faculty-No Retirement	Faculty member performing work non-instructional, not addendum to contract	No	Job Data JED	N/A	Instituton Specific HR Process	N/A	Dual Appointment Form	Faculty	No	No	No	No	DFN	Dual Faculty - Non Ret Elig	Subject to Federal, State and FICA Specified on Paysheet	See BPM	No
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	N/A	Instituton Specific HR Process	N/A	Dual Appointment Form	Staff	Yes	Yes	Yes	Yes	DSR	Dual Staff - Ret Eligible	Subject to Federal, State and FICA Specified on Paysheet	See BPM	Yes
Dual Appointment-Staff-No Retirement	Secondary job for staff employee	No	Job Data JED	N/A	Instituton Specific HR Process	N/A	Dual Appointment Form	Staff	No	No	No	No	DSN	Dual Staff - Non Ret Elig	Subject to Federal, State and FICA Specified on Paysheet	See BPM	No
Dual Apointment-Non-Exempt Staff-Overtime	Hourly employee working >40 hours combined for home and requesting instituiton	No	Time and Attendance System	N/A	TL Business Process	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	No

HR_RA032 Date 02/27/2020

																Date	02/21/2020
Employee Pay/Supplemental Pay Examples	Definitions with			N	lethod of Payme	nt			R	etiremen	t Eligibil	ity		Earnings &	Accounting	9	Benefit Impact
Type of Pay	Examples	Include in Contract?	Payment Method	HR Comp Rate Code	Recommended Method of Initiation	MSS Process	OneUSG Connect Form	Type of Employee	TRS	ERS	ORP	GDCP	Earn Code	Earnings Code Description	Tax Treatment of Earnings Code	GL Account Number	Effect ABBR
Vacation Pay Out	Accrued annual leave payout at termination of employment in	No	Time and Attendance	N/A	TL Business Process	N/A	Institution Specific Process	Faculty	No	No	No	No	VPF	Vacation Payout Faculty	Subject to Federal, State and FICA	516101	No
	accordance with BPM		System				1 100033	Staff	No	No	No	No	VPS	Vacation Payout Staff		526101	
Secondary Part Time Positions (Exempt Staff) -Working on regular basis -Both positions are with the same institution	Exempt staff teaches a class at night every semester	No	Job Data / Additional Empl Instance	N/A	Institution Specific HR Process	N/A	Institution Specific Process	Staff	No	No	No	Yes, if primary job is Part Time <20 hours	N/A	N/A	Follows primary job	N/A	No
Overtime-Hourly/Non-Exempt Employees	Hours worked >40	No	Time and Attendance System	N/A	TL Business Process	N/A	N/A	Staff	No	No	No	No	OVT	Overtime	Subject to Federal, State and FICA Specified on Paysheet	522805	No
Ineligible for Payment																	
Honorarium	Cannot be paid to EE	No	N/A	N/A	N/A	N/A	N/A	Faculty/Staff Students	No	No	No	No	None	N/A	N/A	N/A	N/A
Extra Compensation	USG employee working at non- USG state agency	No	N/A	N/A	N/A	N/A	N/A	Faculty/Staff Students	No	No	No	No	None	N/A	N/A	N/A	N/A

^{*}Contact oneusgsupport@usg.edu for assistance if you have a scenario that is not included on the matrix.

^{**}Secondary Regular Part Time Positions are usually entered on a new Employee Instance. Secondary Temporary Part Time Positions would be entered as MCOP.