

Non-Standard and Supplemental Pay Matrix
Human Resources Reference Aid
HR_RA032
Date 08/10/2019

| Employee Pay/Supplemental Pay Definitions with Examples | | Method of Payment | | | Retirement Eligibility | | | | Earnings & Accounting | | |
|---|--|--------------------------|--|---------------------------------------|------------------------|-----|-----|------|-----------------------|--|-------------------|
| Type of Pay | Examples | Include in Contract? | Form Type | Type of Employee | TRS | ERS | ORP | GDCP | Earn Code | Tax Treatment of Earnings Code | GL Account Number |
| 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 | ePAR | Non-Exempt and Exempt Staff / Faculty | Yes | Yes | Yes | Yes | REG | Subject to Federal, State and FICA Specified on Paysheet | Follows Pay Group |
| 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 | ePAR | Non-Exempt and Exempt Staff / Faculty | Yes | Yes | Yes | Yes | REG | Subject to Federal, State and FICA Specified on Paysheet | Follows Pay Group |
| 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 filling vacant position but keeping employment at home institution | Yes-if contract employee | ePAR | Non-Exempt and Exempt Staff / Faculty | Yes | Yes | Yes | Yes | REG | Subject to Federal, State and FICA Specified on Paysheet | Follows Pay Group |
| Types of Defined Term Supplemental Pays | | | | | | | | | | | |
| Temporary Assignments | | | | | | | | | | | |
| Temporary Assignment (Faculty) - Addendum to Academic Contract | Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses | Yes | Defined Term Supplemental Pay Request Form | Benefit Eligible Faculty | Yes | Yes | Yes | No | SUF | Subject to Federal, State and FICA Annualized | 516200 |
| Temporary Assignment (Faculty) - duties outside of Academic Contract for FT - additional duties for PT | Recurring payments. Ex: FAC member that teaches and also referee; teaching a CE class. Use for PT Faculty. | No | Defined Term Supplemental Pay Request Form | Retirement Eligible Faculty | No | No | No | No | SUF | Subject to Federal, State and FICA Annualized | 516200 |
| | | | | Non-Retirement Eligible Faculty | No | No | No | Yes | SNF | Subject to Federal, State and FICA Annualized | 516250 |
| Temporary Assignment (Exempt Staff) -Part of Job Description | Rarely used, must be documented: May be earnable comp if EE is currently in a benefited position subject to Retirement | No | Defined Term Supplemental Pay Request Form | Retirement Eligible Staff | Yes | Yes | Yes | Yes | SUS | Subject to Federal, State and FICA Annualized | 526200 |
| | | | | Non-Retirement Eligible Staff | No | No | No | Yes | SNS | Subject to Federal, State and FICA Annualized | 526250 |
| Temporary Assignment (Exempt Staff) -Outside of Job Description | Accountant designs web site, working concessions, research. Limited term pay, not pensionable; Recurring pay. | No | Defined Term Supplemental Pay Request Form | Non-Retirement Eligible Staff | No | No | No | No | SNS | Subject to Federal, State and FICA Annualized | 526250 |

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| Instruction | | | | | | | | | | | |
| Overload (Faculty) | Above normal course load per Overload Policy | Yes | Overload Request Form | Retirement Eligible Faculty | Yes | Yes | Yes | No | OVL | Subject to Federal, State and FICA Specified on Paysheet | 511115 |
| Academic Consortium Programs (Faculty) | eCore, eMajor, WebBSIT, WebMBA | Yes | Payroll Template | Retirement Eligible Faculty/Not Parta of Load | Yes | Yes | Yes | No | OVL | Subject to Federal, State and FICA Annualized | 511115 |
| | | No | | Non-Retirement Eligible Faculty | No | No | No | Yes | REG | Subject to Federal, State and FICA Annualized | Follows Pay Group |
| Academic Consortium Programs (Exempt Staff) | eCore, eMajor, WebBSIT, WebMBA | No | Payroll Template | Retirement Eligible Staff | No | No | No | Yes | SNS | Subject to Federal, State and FICA Annualized | 526250 |
| | | | | Non-Retirement Eligible Staff | No | No | No | Yes | SNS | Subject to Federal, State and FICA Annualized | 526250 |
| Course Delivery Incentive | Use if paid over semester. Premium per student for online course as incentive to increase online course useage. . | Yes-if contract employee | Defined Term Supplemental Pay Request Form | Retirement Eligible Faculty | Yes | Yes | Yes | Yes | SUF | Subject to Federal, State and FICA Specified on Paysheet | 516200 |
| | | | | Non-Retirement Eligible Faculty | No | No | No | YES | SNF | Subject to Federal, State and FICA Specified on Paysheet | 516250 |
| Academic Faculty Administrative Assignment | Department Chair, Dean, Director of a Center | Yes-if contract employee | Defined Term Supplemental Pay Request Form | Retirement Eligible Faculty | Yes | Yes | Yes | No | SUF | Subject to Federal, State and FICA Specified on Paysheet | 516200 |
| | | | | Non-Retirement Eligible Faculty | No | No | No | Yes | SNF | Subject to Federal, State and FICA Specified on Paysheet | 516250 |

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| Allowances | | | | | | | | | | | |
| Car Allowance-Pensionable TRS-Faculty if Car Allowance is in Contract | Car allowance | Yes-if contract employee | EE Contract or Memo of Understanding | Faculty/Staff | Yes | No | No | No | CAP | Subject to Federal, State and FICA Specified on Paysheet | 561500 |
| Car allowance-Not Pensionable ERS Members ORP Members TRS Members | Car allowance | Yes-if contract employee | EE Contract or Memo of Understanding | Faculty/Staff | No | No | No | No | CAC | Subject to Federal, State and FICA Specified on Paysheet | 561500 |
| President Allowance-Pensionable | Housing, Car, and Subsistance for TRS/ORP Presidents | Yes | Presidential Contract | President | Yes | No | Yes | No | PAL | Subject to Federal, State and FICA Specified on Paysheet | 527101 |
| President Allowance-Non Pensionable | Housing, Car, and Subsistance for ERS Presidents | Yes | Presidential Contract | President | No | No | No | No | PAN | Subject to Federal, State and FICA Specified on Paysheet | 527101 |
| Housing Allowance-Pensionable ORP Members Non-Presidents | Housing | Yes-if contract employee | EE Contract or Memo of Understanding | Faculty/Staff | Yes | No | Yes | No | HOP | Subject to Federal, State and FICA Specified on Paysheet | 528101 |
| Housing Allowance-Not Pensionable ERS Members Non-President TRS Members Non-Presidents | Housing | Yes-if contract employee | EE Contract or Memo of Understanding | Faculty/Staff | No | No | No | No | HON HOU | Subject to Federal, State and FICA Specified on Paysheet | 528101 |
| Subsistence | Non President | Yes-if contract employee | EE Contract or Memo of Understanding | Faculty/Staff | No | No | No | No | SUB | Subject to Federal, State and FICA Specified on Paysheet | 529101 |
| One-Time Payment | | | | | | | | | | | |
| Temporary Assignment | | | | | | | | | | | |
| Temporary Assignment (Faculty) - Addendum to Academic Contract | Special or unique assignments, innovative course development, Quality Matters program, reviews for online courses | Yes | One- Time Supplemental Pay Request Form | Benefit Eligible Faculty | Yes | Yes | Yes | No | SUF | Subject to Federal, State and FICA Annualized | 516200 |
| Temporary Assignment (Faculty) -duties outside of Academic contract for FT -additional duties for PT | One time pay, not recurring. Ex: Built a cabinet, FAC member that teaches and also referee; teaching a CE class. Use for PT Faculty. | No | One-Time Supplemental Pay Request Form | Retirement Eligible Faculty | No | No | No | No | SNF | Subject to Federal, State and FICA Annualized | 516250 |
| | | | | Non-Retirement Eligible Faculty | No | No | No | Yes | SNF | Subject to Federal, State and FICA Annualized | 516250 |
| Temporary Assignment (Exempt Staff) -outside of job description | Accountant designs web site, working concessions, research. Limited term pay, no pensionable; One time pay, not recurring. | No | One-Time Supplemental Pay Request Form | Retirement Eligible Staff | No | No | No | No | SNS | Subject to Federal, State and FICA Annualized | 526250 |
| | | | | Non-Retirement Eligible Staff | No | No | No | Yes | SNS | Subject to Federal, State and FICA Annualized | 526250 |
| Temporary Assignment (Exempt Staff) -Part of Job Description | Rarely used, must be documented: May be earnable comp if EE is currently in a benefited position subject to Retirement | No | One-Time Supplemental Pay Request Form | Retirement Eligible Staff | Yes | Yes | Yes | Yes | SUS | Subject to Federal, State and FICA Annualized | 526200 |
| | | No | | Non-Retirement Eligible Staff | No | No | No | Yes | SNS | Subject to Federal, State and FICA Annualized | 526250 |

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| Type of Pay | Examples | Include in Contract? | Form Type | Type of Employee | TRS | ERS | ORP | GDCP | Earn Code | Tax Treatment of Earnings Code | GL Account Number |
| Employee Awards | | | | | | | | | | | |
| Employee Awards (> \$75.00) | Incentives or larger awards | No | Award Request Form | Eligible Employees | No | No | No | No | AWD | Subject to Federal, State and FICA Specified of Paysheet | 561400 |
| Incentives | | | | | | | | | | | |
| Critical Hire Incentive | | No | One-Time Supplemental Pay Request Form | Eligible Employees | No | No | No | No | CHI | Subject to Federal, State and FICA Specified of Paysheet | 561430 |
| Employee Suggestion Program Award | | No | One-Time Supplemental Pay Request Form | Eligible Employees | No | No | No | No | ESP | Subject to Federal, State and FICA Specified of Paysheet | 461410 |
| Goal Based Incentive | | No | One-Time Supplemental Pay Request Form | Eligible Employees | No | No | No | No | GBI | Subject to Federal, State and FICA Specified of Paysheet | 561420 |
| Well-being Incentive | (SSC Use Only) | No | Provided to SSC by Alight | Eligible Employees | No | No | No | No | WBI | Subject to Federal, State and FICA Specified of Paysheet | |
| Taxable Earnings Reportable | | | | | | | | | | | |
| Taxable Fringe Reportable (2 items or value > \$75) | Clothing | No | One-Time Supplemental Pay Request Form | Eligible Employees | No | No | No | No | TFR | Subject to Federal, State and FICA Specified of Paysheet | |
| Taxable Fringe Reportable | Club memberships, ticket discounts/comped tickets, paid by Foundation and not on Foundation W2 and reportable as taxable earnings | No | One-Time Supplemental Pay Request Form | Eligible Employees | No | No | No | No | TFR | Subject to Federal, State and FICA Specified of Paysheet | |
| Taxable Moving Expense | | | | | | | | | | | |
| Taxable Moving Expenses - Flows to TIGA | See IRS Pub 521 | Must be in Written Offer of Employment 5.3.7 | Reimbursement of Relocation Expenses Form | Faculty/Staff | No | No | No | No | NME | Subject to Federal, State and FICA Supplemental | 565100 |
| Research Subject Fee | | | | | | | | | | | |
| Research Subject Fee (Current Employee) | Receives incentive to participant in a research study | No | One-Time Supplemental Pay Request Form | Faculty/Staff Students | No | No | No | No | RSF | Subject to Federal, State and FICA Specified on Paysheet | 569100 |

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|--|---|----------------------|-----------------------|-------------------------|------------------------|-----|-----|--|-----------------------|--|-------------------|
| Type of Pay | Examples | Include in Contract? | Form Type | Type of Employee | TRS | ERS | ORP | GDCP | Earn Code | Tax Treatment of Earnings Code | GL Account Number |
| One-Time Supplemental Pays (Adjustments 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 | Contact HR | Faculty/Staff | No | No | No | No | CAR | Subject to Federal, State and FICA Specified on Paysheet | None |
| Housing-Reportable Value -Doesn't Add to Gross/Just Tax Calculation | New EE stays in housing for a transitional period of time | No | Contact HR | Faculty/Staff Students | No | No | No | No | HOR | Subject to Federal, State and FICA Specified on Paysheet | None |
| Housing-Requirement of Job | Residence Hall Director | No | Contact HR | Faculty/Staff Students | No | No | No | No | NONE | | None |
| Subsistence-Reportable Value | Meals provided outside job requirement | No | Contact HR | Faculty/Staff Students | No | No | No | No | SUR | Subject to Federal, State and FICA Specified on Paysheet | None |
| Subsistence-Requirement of Job | Residence Hall Director, Campus Police | No | Contact HR | Faculty/Staff Students | No | No | No | No | None | | None |
| Employee Awards (Deminimus \$75 or less) | Service Awards, Student Band Member, SGA Officer, Faculty Awards | No | Contact HR | Faculty/Staff Students | No | No | No | No | AWD | Subject to Federal, State and FICA Supplemental | 561400 |
| Tuition Assistance Plan (TAP) Reportable Earnings (SSC Only) | The amount of TAP award that exceeds the IRS limit for the calendar year. | No | Contact HR | Benefited Faculty/Staff | No | No | No | No | EDU | Subject to Federal, State and FICA Specified on Paysheet | None |
| Other Non-Standard Employee and Supplemental Pays | | | | | | | | | | | |
| Summer Pay | Pay for teaching courses outside of the Fall and Spring semester | No | Payroll Template | Faculty | Yes | No | Yes | Yes | SUM | Subject to Federal, State and FICA Specified on Paysheet | 513100 |
| | | | Payroll Template | Staff | No | No | No | No | SUN | Subject to Federal, State and FICA Specified on Paysheet | 513100 |
| Dual Appointment-Faculty-Retirement | Faculty member teaching a class at requesting institution; should be addendum to the contract | No | Dual Appointment Form | Faculty | Yes | Yes | Yes | Yes | DFR | Subject to Federal, State and FICA Specified on Paysheet | See BPM |
| Dual Appointment-Faculty-No Retirement | Faculty member performing work non-instructional, not addendum to contract | No | Dual Appointment Form | Faculty | No | No | No | No | DFN | Subject to Federal, State and FICA Specified on Paysheet | See BPM |
| 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 | Dual Appointment Form | Staff | Yes | Yes | Yes | Yes | DSR | Subject to Federal, State and FICA Specified on Paysheet | See BPM |
| Dual Appointment-Staff-No Retirement | Secondary job for staff employee | No | Dual Appointment Form | Staff | No | No | No | No | DSN | Subject to Federal, State and FICA Specified on Paysheet | See BPM |
| Dual Appointment-Staff-Overtime | Hourly employee working >40 hours combined for home and requesting institution | No | Dual Appointment Form | Staff | No | No | No | No | DOT | Subject to Federal, State and FICA Specified on Paysheet | See BPM |
| Vacation Pay Out | Accrued annual leave payout at termination of employment in accordance with BPM | No | ePAR | Faculty | No | No | No | No | VPF | Subject to Federal, State and FICA Supplemental | 516101 |
| | | | | Staff | No | No | No | No | VPS | | 526101 |
| Secondary Part Time Positions - working on regular basis - both positions are with the same institution | Exempt staff teaches a class at night every semester | No | ePAR | Staff | No | No | No | Yes, if primary job is Part Time <20 hours | | Follows primary job | |

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| Ineligible for Payment | | | | | | | | | | | |
| Honorarium | Cannot be paid to EE | No | N/A | Faculty/Staff Students | No | No | No | No | None | | |
| Extra Compensation | USG employee working at non-USG state agency | No | N/A | - | No | No | No | No | None | | |

*If included in employee's job description contact HR for assistance.