

Earning Code Summary- Updated For Fiscal Year 2007

Shaded ROWS are codes that should only be used by staff in Central Administration benefits and payroll.

Shaded COLUMNS contain data for informational purposes only. These columns should not be used to make the decision of what earning code to use.

Earning Codes	Description	Short Descr	Business Definition	Maps to T&L Code	Adds to FLSA base rate (Regular) or not (Excluded)	FLSA Effect	Chosen or auto-generated	Restrictions on employee type	Tax Method Fed Tax Rate Only	Pensionable earning?	Object code(s)
34S	Summer School	Sum School	Harvard employees who teach in the summer school. Used by DCU only.	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
ADH	Acting Dept Head	Actg Dt Hd	Compensation for serving as acting department head.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
ADP	Adoption Ben	Adopt Ben	Financial assistance for adoption-related costs administered by Office of Work/Life & Family Resources.	None	Excluded	None	Chosen	All	Individual rate	N	6140, 6220
ADS	Advising	Advising	Compensation for advising	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
ADV	Advance	Advance	Early pay given in highly exceptional circumstances only. Requires approval of Tub Financial Dean	None	Excluded	None	Chosen	All	Individual rate	N	0543
BEX	Bonus Expected	BNS Exp	Use this code for an expected bonus. This is a promise to pay.	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6201
BIL	Bonus in Lieu of Increase	Bns n Lieu	Use this code for July increase. This is a promise to pay.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6120, 6140, 6150, 6152
BPE	Bonus Project Expected	BNS Prj Ex	Use this code for an expected project-related bonus. This is a promise to pay.	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6201
BPU	Bonus Project Unexpected	BNS Prj UE	This is an unexpected bonus given for work on a project and is not a promise to pay	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6201
BPV	Bonus Performance/ Variable	BNS Perf	Use this code for variable pay during the July increase/merit program. Variable bonus pay with zero dollar option. No guarantee of money. The range of award is between 0% – any amount and is therefore not a promise to pay.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	Y for all <u>except</u> for I (Tas, Other Staff) and Y (Internal Post Docs)	6190, 6201 for empl class I and Y only
BRT	Bonus Retention	BNS Ret	Use this code for bonuses given if critical staff agree in advance to stay for a period of time (e.g. to remain until a project is complete). This is a promise to pay.	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6201
BSN	Bonus Sign On	BNS SignOn	Condition of employment and not associated with hours worked. Sign-on bonus if paid during first pay cycle.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6201
BUN	Bonus Unexpected/Spot	BNS UE Spt	This is an unexpected bonus and is not a promise to pay.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6201
CAR	Car Allowance	Car Allow	Cash payment to employee for mileage.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
CCF	ChildCare Fellowship	ChldCr Fel	Financial assistance for child-care costs administered by Office of Work/Life & Family Resources.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6220
CLI	Clinic Pay Consulting	Clinic Pay	Compensation for clinic pay consulting	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6190

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CLO	Clothing Allowance	Cithng Alw	Used for the purchase of uniforms or safety gear.	CLOTH	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6220
COM	Commission	Commsn	Commissions (e.g., to sales staff).	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
CON	Consulting	Consulting	Compensation for consulting	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6200
COV	Imp. Personal Use Co Vehicle	Imp.PerCar	Imputed income based on personal use of company vehicle.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6200
CSV	Committee Service	Comm Svc	Compensation for committee service	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
D20	Double Pay	Dbl Pay	Paid to an employee who works on a normal day off that is the 6th day worked under a 4 & 2 schedule/ 7th day worked under a 5 & 2 schedule	DBL, OTD	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	6200
DCE	Continuing Ed	Cont Ed	Teaching in DCU during academic year.	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
DEV	Course Development	Course Dev	Compensation for course development	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
DTL	Flat Detail Pay		Paid to employees/police officers who work a billable detail. Pay set contractually at 1.5 times mid-night rate	DTL	Excluded	None	Chosen	All	Individual rate	N	6200
EAP	Education Allowance Pensionabl	Ed All Pen			Excluded	None	Choosen	All	Supplemental - currently 25%	Y	6190
EDF	Educ Fund Subsidy	Educ Fund	Payments for educational expenses not covered by TAP benefits	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6220
EDT	Editing	Editing	Compensation for editing	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
EXC	Excused Absence	Excused Ab		EXC	Regular	Hours & Amount	Choosen	All	Individual rate	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
FCC	Fellowship Child Care	FEL Cild		None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200, 6450, 6452
FEL	Fellowship	Fellowship	Non-employee (non-service) fellowship stipends. Goes to old IDMS code 49.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6450, 6452
FIT	Fitness Subsidy	Fitness	Reimbursement of health club fees.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
FLB	FLSA Use only - Bonus in Lieu		This amount is the amortized amount of the Bonus in Lieu to be added to an OT eligible employees pay period wages when calculating FLSA rates - effective 01/01/2003.	None	Regular	Hours & Amount	Auto based on Annual Sal Increase Process	All	Individual rate	N	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6120, 6140, 6150, 6152
FMS	Mortgage Subsidy	Mrtge Sub	Cash payment to employee to subsidize higher housing costs.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6210

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FNC	Fel Non Resident Child Care	FNR Child		None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200, 6450, 6452
FNL	NRA Imputed Fellowship	NRA LIFE		None	Excluded	None	Auto generated by payroll	Salaried	Individual rate	N	2071
FNR	Fellowship Non Resident Alien		Non-service fellowship payments made to non-resident aliens.	None	Excluded	None	Auto based on Data Entry	All	Supplemental - currently 25%	N	6152, 6450, 6452
FSD	Fellowship Short-Term Disability	Fellow STD		None	Excluded	None	Chosen	Salaried	Individual rate	N	6345
GCC	Gift Cert Csh	GC Cash	A gift certificate, which is treated the same as cash.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
GNT	Gift Nn Tax	Gift N Tx	Gifts of tangible personal property valued at less than \$75. Should not be frequently used. See ACCTS paper on Gifts & Celebratory Events.	None	Excluded	None	Chosen	All	Individual rate	N	6220
GTP		Gifts Third Party	For reimbursements to employees who purchase gifts for other employees where the value of the gift should be taxable to the gift recipient, but reimbursed to another	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
GTX	Gift Taxable	Gift Txble	Gifts of tangible personal property valued at \$75 or more.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
HIP	Health Insurance Payment	Hlth Pymt	Payment for additional health coverage.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
HMA	House Master Allowance	Hs Mstr Al	Additional compensation for serving as house master. "House Master" can also be a regular job with a regular salary that is not paid as additional comp.	None	Regular	Amounts Only	Chosen	All	Supplemental - currently 25%	N	6200
HOL	Holiday Pay		Will use when PTO is tracked. Do not use now.	HOL	Regular	Hours & Amount	Auto based on TL / Chosen	Hourly	Individual rate	Y	6010, 6020, 6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
HON	Honorarium	Honorarium	Honorarium	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6200
HOR	Holiday Regular Pay		To be used when PTO is tracked--do not use now.	None	Regular	None	Chosen -	All	Individual rate	N	6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152, 6440, 6450
HOU	Housing Allowance	Hous Allow	Housing Allowance	None	Regular	Amounts Only	Chosen	All	Supplemental - currently 25%	N	6200
IMP	Imputed Income Misc.	Imp.Inc.Mi	Other forms of Imputed Income	None	Excluded	None		All	Individual rate	N	6200
L65	Long Term Dis 65		LTD payments made to participants in LTD 65 plan.	LTD65	Excluded	None	Chosen	All	Individual rate	N	2300

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LC6	LTD COLA 65		Any COLA payments determined or required for participants in the LTD 65 plan.	None	Excluded	None	Chosen	All	Individual rate	N	2300
LCO	LTD COLA 73		Any COLA payments determined or required for participants in the LTD 73 plan.	None	Excluded	None	Chosen	All	Individual rate	N	2301
LCT	Lecturing	Lecturing	Compensation for lecturing	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
LFC	LTD COLA Free		COLA on free LTD given to employees who make under \$15K/year.	None	Excluded	None	Chosen	All	Individual rate	N	6345
LNF	Loan Forgiveness	Ln Frgivns	Forgiveness of loans owed to Harvard or to third party.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
LRB	Late Reimb over 60 days	Late Reimb	Reimbursement for expenses that become taxable after 60 days.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6204
LSP	Leave Supplement	Leave Supp	Supplemental compensation paid to employees on leaves.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
LSV	Longer Service Vacation	Lgr Sv Vac		LSV	Regular	Hours & Amount	Chosen	All	Individual rate	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
LTD	Long Term Disability 73		LTD payments made to participants in LTD 73 plan.	LTD	Excluded	None	Chosen	All	Individual rate	N	2301
LTF	Long Term Disability Free		Free LTD given to employees who make under \$15K/year.	LTF	Excluded	None	Chosen	All	Individual rate	N	6345
MIL	Personal Mileage	Mile Persn	Reimbursement of mileage of personal car used for company business.	MIL	Excluded	None	Auto based on TL / Chosen	All	Supplemental - currently 25%	N	6200
MMN	Meal Money	Meal Money	Meal money in accordance with applicable union contracts.	MEAL	Excluded	None	Auto based on TL / Chosen	All	Individual rate	N	8590
MOV	Qual Mov pd to EE	Mvng Qual	See Tax Service website for guidance on moving expenses. These codes are pre-audited by Tax Services.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6220
MRL	Imp. Mortgage Related Loans	ImpMortLoa	See Tax Service website for guidance on moving expenses. These codes are pre-audited by Tax Services.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6200
MV3	Nn-qual moving to 3P	Mv NQ 3rd	See Tax Service website for guidance on moving expenses. These codes are pre-audited by Tax Services.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
MVI	Qual Move pd to 3P	Mvng Q 3rd	See Tax Service website for guidance on moving expenses. These codes are pre-audited by Tax Services.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6220
MVN	Nn-qual Mov to ee	MovngNQual	See Tax Service website for guidance on moving expenses. These codes are pre-audited by Tax Services.	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
NML	Imp.Non Mortgage Related Loans		Value of discounted amount of any mortgage loan obtained through the university.	None	Excluded	None	Chosen	Salaried	Individual rate	N	6200
NPA	Non-Pensionable Addl Comp	Add Comp	Additional compensation that does not fall into any other category.	AMTRG	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6200

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NPD	Non-Paid Earnings		Allocates FTE salary to unpaid in order not to adversely effect a person's Benefits Base Salary. Primarily used by DCU.	None	Excluded	None	Auto based on Data Entry	All	Individual rate	N	6010, 6020, 6030, 6050, 6051, 6070, 6071, 6080, 6110, 6120, 6140, 6150, 6152, 6450, 6452
NQR		Gifts Third Party	For reimbursements to employees who purchase gifts for other employees where the value of the gift should be taxable to the gift recipient, but reimbursed to another employee.	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6200
NRP	No Reported Schedule		Used when an employee does not report time in comparison to their Work Schdeule in Time and Labor after Time Administration processes	NOREP	Excluded	None	Auto based on TL / Chosen	All	Individual rate	Y	6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152, 6440
NSD	Fellowship NRA Short-Term Dis	fel nr std		None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6345
OCH	On Call Hours	On Cll Hrs	Determined by local business practices. Can be processed through Time & Labor.	CALL	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	N	6200
OSD	Overseas Differential	Ovrsea Dif	Additional pay to cover expenses while overseas	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
OTP	Overtime		Overtime in excess of 40 hours	OT, OTP, SNP	Overtime	Hours & Amount	Auto based on TL / Chosen	Hourly	Individual rate	N	6202
OTR	Overtime Payment Retro-IDMS		Overtime from prior to 9/22/2002	None	Excluded	None	Chosen	All	Individual rate	N	6202
OTS	Overtime at Straight Rate		Overtime in excess of standard hours up to 40 hours per week	CMPPY, OTS	Regular	Hours & Amount	Auto based on TL / Chosen	Hourly	Individual rate	N	6202
PAL	Parental Leave	Prntal Lv		None	Regular	Hours & Amount	Chosen	All	Individual rate	Y	6050, 6051, 6070, 6071, 6150
PER	Personal Day		Use now.	None	Regular	Hours & Amount	Chosen	All	Individual rate	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
PIL	Payment in Lieu of Notice	PyLieuNot		None	Excluded	None	Chosen	All	Individual rate	Y	6190
PLP	Payment in Lieu of Pension	PmtLieuPen		None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6210

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PPK	Paid Parking Imputed		Imputed Income for Parking - for conversion only.	None	Excluded	None	For conversion ONLY	Salaried	Individual rate	N	6200
PRE	Presentation	Presentatn	Compensation for presenting	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
PSV	Professional Services	Prof Svcs	Compensation for other professional services	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
PTL	Pay Transition Advance	Pay Advanc	Automatic advance of 9 days' pay to ease impact of pay-frequency transition in 2003.		Excluded	None		All	Individual rate	N	0508
RDG	Reading	Reading	Compensation for reading	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200
REG	Regular		Pay through Time & Labor for regular hours worked. Maps to BER, CMPT, EVT, FLHOL, HOL, JUR, LOH, MTG, PAL, PER, REG, SCK, SUPP, TRNG, UNION, VAC, WK32.	See left.	Regular	Hours & Amount	Auto based on TL / Chosen	All	Individual rate	Y	6010, 6020, 6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152, 6440, 6450, 6452
RES	Research	Research	Compensation for research	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
RET	Retro Pay		Used to pay retro regular pay	None	Excluded	None	Chosen	All	Individual rate	Y	6010, 6020, 6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152, 6450, 6452
RTO	Retro Overtime	Retro OT		None	Overtime	Hours & Amount			Supplemental - currently 25%	Y	6202
SAN	Special Agreement Non Pension	SpcAgmt NP	Severance agreements negotiated by General Counsel (non-pensionable)	None	Regular	Amounts Only	Chosen	All	Supplemental - currently 25%	N	6200
SAP	Special Agreement Pensionable	SpcAgmt Pn	Severance agreements negotiated by General Counsel (pensionable)	None	Regular	Amounts Only	Chosen	All	Supplemental - currently 25%	Y	6190, 6200
SCK	Sick Pay		Use now.	None	Regular	Hours & Amount	Chosen	All	Individual rate	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
SEV	Severance Pay	Severance	Payment to a laid-off employee based on years of service	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6203
SHD	Shift Differential	Shift Diff	Any incremental pay on an hourly basis earned for work performed on a different shift.	SHD	Regular	Hours & Amount	Chosen	Hourly	Individual rate	N	6200

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SMR	Summer Salary	Sum Sal	Summer Salary	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6040
SNP	Short Notice Pay	Short Notc		None	Regular	Hours & Amount	Chosen	Hourly	Individual rate	Y	6190, 6200
STD	STD Payment		Payment for Short-Term Disability. Used by DCU only.	STD	Excluded	None	Chosen	All	Individual rate	Y	6345
STN	Non-Resident Alien Stipend	NRA Stipen		None	Excluded	None	Auto based on Data Entry	Salaried	Supplemental - currently 25%	N	6440
STR	Domestic Student Stipend	Dom Stipen		None	Excluded	None	Auto based on Data Entry	Salaried	Individual rate	N	6440
TAJ	Temp Addl Job	Tmp Ad Job	Used in rare circumstances for some union members performing work outside their usual duties	None	Regular	Hours & Amount	Chosen	Hourly	Supplemental - currently 25%	Y	6080, 6090
TAP	Tuition Assistance Program	TAP	Reimbursement from Tuition Assistance Plan.	None	Excluded	None	Chosen	All	Individual rate	N	6200
TAS	Transition Assistance	Trans Asst		None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
TCH	Teaching	Teaching	Compensation for teaching	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
TRA	Travel Arrangements	Travl Asst	Supplemental compensation for employees on business travel	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	N	6200
TUT	Tutoring	Tutoring	Compensation for tutoring	None	Excluded	None	Chosen	Salaried	Supplemental - currently 25%	Y	6140, 6190, 6200
VAC	Vacation Pay		Use now.	None	Excluded	None	Chosen	All	Individual rate	Y	6030, 6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120, 6140, 6150, 6152
VAO	Vac Payout		Used to pay out balance of vacation upon termination	None	Excluded	None	Chosen	All	Supplemental - currently 25%	N	6203
VCD	Vac Payout Deceased		Used to pay out balance of vacation upon termination caused by death	None	Excluded	None	Chosen	All	Individual rate	N	6203
WCN	Workers Comp Non-Taxbl		Non-taxable Workers' Comp earnings. Used by DCU only.	None	Excluded	None	Chosen	All	Individual rate	N	6340
WCT	Workers Comp		Taxable Workers' Comp earnings. Used by DCU only.	IA, WCT	Excluded	None	Chosen	All	Individual rate	N	6340
WHO	Holiday Work		Used for when an employee works on a scheduled Harvard holiday	HWK	Overtime	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	6050, 6051, 6070, 6071, 6080, 6090, 6110, 6120
WRI	Writing	Writing	Compensation for writing	None	Regular	Hours & Amount	Chosen	All	Supplemental - currently 25%	Y	6140, 6190, 6200

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WS1	WS Comm Svc 10	WS Comm 10	Work-Study Community Service 90%	WS1	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0143, 0155
WS2	WS Comm Svc 25	WS Comm 25	Work-Study Community Service 75%	WS2	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0145, 0153
WSA	WS America Reads	WSAmercaRd	Work Study--America Reads	WSA	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0141, 0157
WSN	WS Non-Profit	WS Nn Prof	Work Study--Non-Profit	WSN	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0151
WSP	WS for Profit	WS ForProf	Work Study--For-Profit	WSP	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0149
WST	WS Term		Work Study--On-Campus	WST	Regular	Hours & Amount	Auto based on TL	Hourly	Individual rate	N	0139, 0147

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