

Earning Code Guide for Payroll Pay Requests

Earnings	Earnings Codes EUB Biweekly	Earnings Codes EUM EUR PIM Monthly	Earnings Codes TMC Monthly	NonRes Earning Codes (UB7, UB8 &UB9) Biweekly	NonRes Earning Codes (UM7, ER7, UM8, ER8 & UM9, ER9) Monthly	Earnings Codes NIH NHM N00 N42=Nonresident Monthly	When to use Earnings Code	Tax Rate	Requires Approval via Pay Request System
Adj. Sick Hrs	ASC			AS#			Sick balance adjustments only no hours are paid	N/A	No
Adj. Vacation Hrs	AVA			AV#			Vacation adjustments only no hours are paid	N/A	No
Adoption Assistance	ADA	ADA					Used by Payroll to record adoption assistance approved by HR	FICA only	N/A
Auto Allowance		AUA					Used by Payroll for authorized monthly auto allowance payments	Regular	N/A
Award	AWD	AWD		AW#	AW#		Monetary recognition for outstanding achievement	Supplemental	Yes
Bereavement	BRV			BV#			Leave time for the loss of a family member	Regular	No
Bonus	BON	BON	BNC	BN#	BN#		Money to reward performance or an incentive related to work performance	Supplemental	Yes
Call Back Overtime	CBO			CV#			Hours paid for employee called back into work that results in an employee working over 40 hrs per wk. 4 hours minimum	Regular	No
Call Back Regular	CBR			CB#			Hours paid for employee called back into work. 4 hour minimum	Regular	No
Call Pay MD/APP		XCP	TCP		XC#		Call pay is a set rate to compensate physicians or APPs to be available on call in excess of what is required as part of the physician's or APP's employment obligation. Compensation for this coverage should be considered extra duty call pay.	Supplemental	Yes
Certification Bonus	CRT	CRT		CR#	CR#		Monetary recognition for completing a job related certification	Supplemental	Yes
Contract Payment	CNT	CNT	CNT	CN#	CN#		A written agreement for payment such a legal obligations	Supplemental	Yes
Courtesy Scholarship Taxable	CSC	CSC	CSC	CS#			Courtesy Scholarship sent to Payroll to record taxable wages	FICA only but Federal & State taxable	N/A
COVID Paid Leave	CPLH			CP#H			COVID Paid leave must be approved by HR	Regular	No
Danger/hazard Differential		DGR					Danger/Hazard differential payment Carter Center use Only	Supplemental	Yes
Dependent Care Taxable Income	DCT	DCT	DCT	DC#	DC#		Dependent care deduction + Child Care subsidy taxable over the annual limit. Used by Payroll only	FICA only but Federal & State taxable	N/A
Dues		DUE					Used by Payroll only for an Club dues	Regular	Yes
EHC Exec Plan Clinic Leadership		EXE					Incentive payments for EHC Exec Plan Clinic Leaders	Supplemental	Yes
Evening Shift Diff.	SD2			S2#			Premium pay for working during the evening shift hours	Regular	No
Exempt Adtl Shift MD/APP		XAS	TAS		XA#		Additional shift coverage is a set rate to compensate physicians or APPs for hours or shifts worked beyond what is required as part of the physician's or APP's employment obligation. Compensation for these additional shifts should be considered additional shift coverage. In addition, if a provider provides weekend shift coverage that is not part of their employment obligations, compensation for these shifts should also be considered extra duty additional shift coverage.	Supplemental	Yes
Exempt Shift Diff MD/APP		XSD	TSD		XS#		For sections that differentiate pay between shifts covered at night and/or weekends, compensation for this differential should be considered extra duty shift differential. For example, if a provider's base salary is set according to the day shift annual rate and they cover a night shift in place of one of their required day shifts, the differential between these shifts should be considered extra duty.	Supplemental	Yes
Comp for Non-Emory Inst MD/APP		XNE	TNE		XN#		If a provider provides services at a non-Emory institution and compensation for those activities is paid by the non-Emory institution to Emory for a pass through to the provider, this compensation should be considered extra duty.	Supplemental	Yes
Extra Duty	XDP	XDP	XDC	XD#	XD#		Payment for a work that is not related to your normal job	Supplemental	Yes
Floating Holiday	FHL			FH#			Additional hours to the ten official holidays observed annually	Regular	No
Freshman Seminar	FRS	FRS		FR#	FR#		Freshman Seminars	Regular	Yes
Geographic Compensation		GEO					Compensation for Cost of Living Differences HR Approval Only	Regular	Yes
GME Orientation		GOR		GR#			Pay for attending orientation for Medical Residents in GME	Regular	No
Grossup Amount - Phy.			GUA				Submitting by Healthcare Human Resources Only. The annual retirement cash payment (RCP) is based on the prior year employer retirement plan contributions and actual eligible earnings. This is the difference between the profit sharing plan and the current 401(k) plan. The annual retirement cash payment (RCP) is based on the prior year employer retirement plan contributions and actual eligible earnings. This is the difference between the profit sharing plan and the current 403(b) plan. Because the money is given in a lump sum and not in a retirement plan, the cash payment is increased by 15% to make up for the loss of tax deferral opportunity (GUA) and to help offset taxes that are currently being charged	Supplemental	Yes
Holiday Pay	HOL			HL#			Hours for the ten official holidays observed annually	Regular	No
Holiday Premium	HPR			HP#			The diff. paid for working on an Emory holiday. 1/2 x hourly rate	Regular	No
Honorarium	HON	HON		HN#	HN#		Honorarium Payments	Supplemental	Yes
Incentive - Adm	INA	INA					Monetary compensation above base salary based for exceeding annual goals	Supplemental	Yes
Incentive Comp – Phy. Only			INE				Monetary compensation above base salary based for exceeding annual goals	Supplemental	Yes
Incentive Withhold – Phy. Only			INW				Monetary compensation above base salary based on meeting annual goals	Supplemental	Yes
Incentive Bonus Payment	IBP	IBP						Supplemental	Yes
Inclement Weather	INC			IN#			Hours paid during an official University closing due to inclement weather. Non-essential employee that observe the official closed schedule	Regular	No

Interim/Acting Duty Pay		XIP	TIP		XI#		Interim/Acting Pay is provided when an employee is temporarily placed into a vacant leadership position of a higher pay grade than his/her normal one. Assignments should last at least 60 days and no more than 6 months. The amount of compensation may be based on the promotion increase guidelines.	Supplemental	Yes
Jury Duty	JRY			JR#			Jury duty hours	Regular	No
LTD Pay - Physicians			LPY				Physician offset to LTD	Regular	N/A
Minister's Annual Supp.		MAS					Payroll use only	Regular	Yes
Minister's Housing Allowance		MHA					Human Resources use Only	Non Taxable	No
Non Inventor Royalties		NIR					Payroll use only	Supplemental	N/A
NIH NRSA Stipend - Retro Monthly Job Code 9905 & 9958 ONLY					ZR9		Salary amount for employee with job code 9905 & 9958 only	No Tax	No
Night Shift Diff.	SD3			S3#			Premium pay for working during the night shift hours	Regular	No
Non Cash Awards	PRZ	PRZ	PRZ	PZ#	PZ#		Submitted via Self-Service Gift Reporting for gifts over \$75 and all gift certificated	FICA only	No
Over Maximum Lump Sum	OMX	OMX		OM#	OM#		HR submits to Payroll	Regular	N/A
On Call Pay	ONC			OC#			Hours for on call paid at flat rate of 3.50	Regular	No
Paid Not Worked	PWW			PN7			Hours paid for hours not worked - dept. closes but employee are still going to be paid	Regular	No
Performance Bonus	PER	PER		PE#	PE#		Monetary recognition for outstanding achievement related to job performance	Supplemental	Yes
Paid Parental Leave	PPL			PP#			Paid parental leave	Regular	No
Physician Orientation			POR				Pay for attending orientation for Physicians	Regular	No
Project Bonus	PRJ	PRJ		PJ#	PJ#		Monetary recognition for completing a project	Supplemental	Yes
Reduction in Force	RIF	RIF		RI#	RI#		Additional compensation due to job elimination Must have prior Human Resources Approval	Supplemental	Yes
Referral Bonus	REF	REF		RF#	RF#		CASH Program Employee Referral Normally requested and approved by Human Resources	Supplemental	Yes
Relocation Bonus(EUV)		RBN					Relocation prior to hired (Hired a RLM record to process payment) Additional approval required	Supplemental	Yes
Relocation Bonus	RLB	RLB	RLB	RL#	RL#		Relocation payment after hire. Additional approval required	Supplemental	Yes
Retention Bonus	RTN	RTN	RTN	RR#	RR#		Bonus to continue working at Emory	Supplemental	Yes
Retirement Cash Payment - Phy Only			RCP				Submitting by Healthcare Human Resources Only. The annual retirement cash payment (RCP) is based on the prior year employer retirement plan contributions and actual eligible earnings. This is the difference between the profit sharing plan and the current 403(b) plan. Because the money is given in a lump sum and not in a retirement plan, the cash payment is increased by 15% to make up for the loss of tax deferral opportunity (GUA) and to help offset taxes that are currently being charged	Supplemental	Yes
Retroactive Overtime	ROV			RO#			Salary increase due employee for regular job responsibilities that was not processed on time for hours paid as time and a half (OVT)	Regular	No
Retroactive Overtime Hours	ROVH			RO#H			Hours due employee for regular job responsibilities but was not paid that should have been paid as overtime	Regular	No
Retroactive Pay	RET	RET	RTC	RT#	RT#		Salary increases, late hires & late return from leave due employee for regular job responsibilities that was not processed on time for hours paid at straight time(reg.sck,vac.jry.hol ect.)	Regular	No
Retroactive Pay Hours	RETH			RT#H			Hours due employee for regular job responsibilities but was not paid that should have been paid as straight time	Regular	No
Separation Agreement Pay	SEP	SEP	SEC	SE#	SE#		Additional compensation based on service and salary. Must have Human Resource approval	Supplemental	Yes
Sick Leave	SCK			SK#			Pay for time off for sick related instances	Regular	No
Sign On Bonus	SGN	SGN	SGN	SG#	SG#		An agreed monetary amount prior to accepted employment with Emory University	Supplemental	Yes
Special Payment	SPC			SC#	SC#		Only to be used by Theatre Emory, Athletics & Recreation and Emory Annual Fund Departments	Regular	Yes
Stipend NIH - Non NRSA Retro Monthly Job Code 9901 Only						N00 = ZR0 Z42 = Z42	Retro Salary amount for employee with job code 9901 only	No Tax for ZR0 Z42 Taxation depends on Treaty	No
Summer Research/Teaching		SRT			SR#		Payment for teaching/research during the summer sessions that was not paid in a normal pay cycle. Must already be approved in the additional pay panel by department.	Regular	No
Suppl Life Reimbursement			SLR				Physician offset to life insurance	Regular	N/A
Senior Management Incentive Plan		SME					Medical Director, Chief Quality Officers Incentive plan	Supplemental	Yes
Theater Emory-Actors	TEA	TEA		TA#			Theatre Emory Only	Regular	Yes
Tuition Reimbursement	TUN	TUN	TUN	TT#	TT#		Submitted to Payroll by Benefits Dept.	No tax	N/A
Taxable Fringe Benefits	TXF	TXF	TXF	TX#	TX#		Taxable benefits received by employee that must be reported on W-2. Payroll only	Regular	N/A
Taxable Loan Repayment		TXL	TXL				Taxable loans repayments submitted to Payroll from Depts.	Regular	N/A
Travel Allowance	TVL	TVL		TV#	TV#		Travel allowance paid to out of state employees for approved travel amounts	Supplemental	Yes
University On Call	UOC			UO#			Time paid for being on call. Beeper or cell phone pay. Rate \$1.00 per hour	Regular	No
Vacation Pay Hours	VAC			VA#			Vacation leave pay for hours missed on timesheets	Regular/Supplemental	No
Vacation Payout - FLSA		VACA			VA#A		Vacation leave payout for FLSA changes for monthly employees calculated by Payroll.	Supplemental	No

Vacation Payout Physicians			VCC				Vacation leave payout for Physicians - request by dept.	Supplemental	Yes
Vacation Leave Payout	POV	POV		PO#	PO#		Payroll calculates and processes pay requests	Supplemental	Yes
Variable Compensation		XVC	TVC		XV#		For providers in which there is a predetermined fixed and variable component to compensation. Variable compensation is used for the portion of compensation which is based achieving certain metrics related to activities that are part of the physician's Emory FTE. Should be classified as variable compensation.	Supplemental	Yes
Weekend Shift Diff.	SWK			SW#			Premium pay for working during the week-end shift hours	Regular	No
Winter Recess	WTRH			WR#H			Winter Recess - days between Christmas and New Years	Regular	No

Please Note: All earnings codes that are for pay other than normal payment for work are taxed at the supplemental tax rate. Payroll is required by law to withhold at this rate. Also taxation for nonresident aliens is based on individual VISA's and Treaties