

## EXPENDITURE OBJECT CODES – Personal Services

**PERSONAL SERVICES** are expenses for compensation and related employee benefits provided for all persons employed by LSU.

- 1010 Gratis Employment
- 1020 Employee Subject Fees: Stipends paid to employees participating in clinical trials, psychology lab experiments, nutritional research studies, informational surveys, or other similar activities.
- 1030 Professional Improvement Program: Stipends paid to eligible Laboratory School Teachers.
- 1040 On Call Pay for Regular Employees Paid Biweekly: Compensation paid to certain classes of Facility Services employees for hours they are on call. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.
- 1050 Salaries - Department Head Salary Supplement: Supplementary salary payments for employees appointed as deans or chairpersons of academic departments.
- 1060 Extra Compensation for Regular Employees Paid Monthly: Compensation for work performed outside of the regular appointment for academic and administrative/professional employees. Such work is authorized if in compliance with PM-3 compensation limitations. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.
- 1070 Extra Compensation for Regular Employees Paid Biweekly: Compensation for work performed outside of the regular appointment for classified employees. This does not include overtime necessary to complete regular job duties.
- 1080 Extra Compensation for Graduate Assistants: Compensation for work performed outside of the regular assistantship appointment.
- 1090 Salaries - Compensation for Employees with Part of Earnings Not Subject to Retirement: Full-time and part-time employees of LSU who are receiving a temporary supplemental salary that is not subject to retirement--the compensation is not included in the calculation of retirement earnings. An example would be overseas differential pay. Related benefits are not charged to sponsored projects for such expenditures.
- 1091 One-Time Supplement - Salary
- 1092 One-Time Supplement - Wage
- 1100 Salaries - Compensation for Non-Students with F or J Visas: Compensation for contingent, non-student employees with F or J visas.
- 1110 Salaries - Compensation for Regular Employees Paid Monthly: Full-time and part-time employees hired by LSU on a continuing basis. This includes all administrative and professional employees, all academic employees, and all classified employees who are exempt for Wage and Hour laws.
- 1120 Salaries - Compensation for Regular Employees Paid Biweekly: Full-time and part-time employees hired by LSU on a continuing basis. This includes most employees who are covered by the Wage and Hour laws. Note that there is a separate category for contingent employees (1220) and students (1240).
- 1130 Salaries - Sabbatical Leave Pay: Funds for half time or full-time sabbaticals taken by LSU faculty members.
- 1140 Salaries - Overtime: Overtime pay for class 1120 regular biweekly employees.
- 1150 Compensation for Terminal Annual Leave for those Employees Paid on a Monthly Basis: Pay for accrued annual leave paid when an employee terminates. Such expenditures cannot be charged to sponsored projects.

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- 1160 Compensation for Terminal Annual Leave for those Employees Paid on a Biweekly Basis: Pay for accrued annual leave paid when an employee terminates. Such expenditures cannot be charged to sponsored projects.
- 1170 Compensation for Terminal Sick Leave - (Monthly only): Payment for sick leave, accrued while employed, paid at the time of termination. It includes compensation of academic and administrative/professional employees. Such expenditures cannot be charged to sponsored projects.
- 1190 Salaries - Compensation for Non-Students with F or J Visas - Overtime: Overtime compensation for contingent, non-student employees with F or J visas.
- 1200 Compensation for Student Labor - Overtime: Overtime pay for class 1240 (student) employees.
- 1210 Compensation for Contingent Employees - Overtime: Overtime pay for employees appointed less than 180 consecutive days (either by single or multiple appointments).
- 1220 Compensation for Contingent Employees: Compensation for employees appointed less than 180 consecutive days (either by single or multiple appointments).
- 1230 Compensation for Graduate Assistants: Related benefits are not charged for such expenditures (tuition remission recovered not charged for expenditures subsequent to July 1, 1986).
- 1240 Compensation for Student Labor: Related benefits are not charged for such expenditures.
- 1245 Work Study Function Adjustment: For use by Accounting Services only.
- 1250 Compensation - WAE (When Actually Employed): Compensation for employees who work on a recurring but intermittent basis for special projects/programs or to meet short-term needs which are not ongoing.
- 1280 Continuing Education: Extramural and correspondence study teaching.
- 1290 Worker Compensation Adjustments

**The following object codes are used for the most part internally by Accounting Services for matching funds paid by LSU to various retirement systems or systems operated for employee benefit.**

- 1300 Related Benefits (Budget Only)
- 1310 Fringe/Benefit Costs Recovered
- 1312 Fringe/Benefit Recovered – GA's
- 1320 Employer Matching Contribution to the Louisiana State Employees Retirement System
- 1360 Employer Matching Contribution to the Teachers' Retirement System of Louisiana
- 1370 Employer Matching Contribution to the Federal Civil Service Retirement System
- 1380 Employer Contribution - Medicare Tax
- 1390 Employer Contribution - Social Security Tax
- 1420 Retirement Contributions - TIAA and Other
- 1440 Employer Contribution for Unemployment Compensation Insurance

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- 1450 Indirect Cost Allocation: This object is used to allocate a portion of the administrative expenses incurred by LSU and A&M College to the School of Veterinary Medicine, the Agricultural Center, the Law Center and Pennington Biomedical Research Center.
- 1460 Employer Matching Contribution for Group Insurance
- 1480 Employee Tuition and Fee Exemptions
- 1490 Safety Equipment: When employees buy safety equipment at actual LSU cost, the profit for University Stores is charged against this object code.
- 1850 Student Compensation - Tips Collected
- 1890 Payroll Cost Reimbursements
- 1891 Reimbursement of Wages: Reimbursements by outside entities for wage expenses.
- 1892 Reimbursement of Salaries: Reimbursements by outside entities for salary expenses.
- 1900 Salary Savings