

Overview of Earn Codes

Earnings Code	Description	Definition	Tax Rate (Annualized or Supplemental)	Restrictions	Time/Monetary Restrictions	Employee Types																
						Full Time	Part Time	Stipend	Support Staff	Short term / Work Study	Officers	Tax Treaty	Facilities	Fellows	Students							
<b>CUMC SPECIFIC</b>																						
004	Addl Comp no Pension	Private Practice - Tier 2. Exists for adjusted fringe rate.	Annualized	CUMC Only		X		No				X										
005	Private Practice Guar Pension	Private Practice Guaranteed - Tier 1. Exists for adjusted fringe rate.	Annualized	CUMC Only		X		No				X										
ODP	Discretionary Payments	Additional services by practicing faculty such as interim roles in the affiliated hospitals, grand rounds, MSA (medical service agreements), etc	Supplemental	CUMC Only	One Semi-Monthly Pay Cycle	X		No				X										
OIC	Incentive Compensation	Incentive payments to practicing faculty who meet specified target based on a scorecard, metrics, RVUs, etc	Supplemental	CUMC Only	One Semi-Monthly Pay Cycle	X		No				X										
OPL	P&L Clinical Distributions	Profit & loss pay to practicing faculty based on an individual or group practice P&L statement	Supplemental	CUMC Only	One Semi-Monthly Pay Cycle	X		No				X										
ACO	ACO Physician Incentive Prgm	Physician Incentive Program administered by th FPO (Faculty Practice Organization) for faculty who meet specified target based on a scorecard, metrics, RVUs, etc	Supplemental	CUMC Only		X		No				X										
CBN	Clinical Bonus	Clinical discretionary bonus to practicing faculty based on the dept compensation plan / goal achievement/ sign-on/ part of individuals comp package	Supplemental	CUMC Only	One Semi-Monthly Pay Cycle	X		No				X										
CFF	Clinical Full Fringe	Clinical Coverage at the full fringe rate (addressing the fringe underpayment)	Supplemental	CUMC Only	Pay is 12 Months or Less	X	X	No				X										
COV	Coverage	Clinical Coverage - at the adjusted fringe rate, used when paying a clinical payment for sessional, moonlighting type work performed by the practicing faculty	Supplemental	CUMC Only	One Semi-Monthly Pay Cycle	X		No				X										

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IFF	Incentive Full Fringe	Incentive clinical comp at full fringe rate. Used when paying clinical incentive to non-clinically tiered practicing faculty	Supplemental	CUMC Only		One Semi-Monthly Pay Cycle	X	X	No				X					
OAC	Officer of Administration-Clinical	Payments made to officers of admin for nursing clinical services	Supplemental	CUMC Only		One Semi-Monthly Pay Cycle	X	X	No				X					
OCP	On Call Pay	Payments for employees called back to work: on call coverage for transplants, weekend coverage, and after hours procedures.	Supplemental	CUMC Only			X	X	No				X					
RAD	Regular Adjustment	Part of the individual's annual compensation, used so clinicians are properly fringed, also preserves the 15% retirement contribution rate.	Annualized	CUMC Only			X		No				X					
<b>NON-CUMC SPECIFIC</b>																		
AAD	Additional Administrative Duties	Pay for additional administrative duties related to one's primary role and that have a duration over 8 months <b>and</b> over \$1,000	Annualized	Officers of Instruction and Officers of the Libraries only			X	X	No				X	X				
AA1	Additional Administrative Duties	To be used as 2nd AAD running concurrently. Pay for additional administrative duties within the scope of one's primary role and have a duration over 8 months <b>and</b> over \$1000	Annualized	Officers of Instruction and Officers of the Libraries only			X	X	No				X	X				
AAN	Additional Administrative Duties - no pension	Pay for additional administrative duties within the scope of one's primary role; not over 8 months or over \$1,000.	Annualized	Officers of Instruction and Officers of the Libraries only			X	X	No				X					
INT	Interim Pay	Pay for serving officially in a higher level role in an interim capacity	Annualized	Not for Officers of Instruction or Research			X		No				X					
STS	Supplemental teaching or academic services	Pay for teaching or academic services outside or beyond the scope of one's primary role, includes overload teaching	Supplemental	Officers of Instruction			X	X	No				X					

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STN	Supplemental teaching or academic services - no pension	Pay for teaching or academic services outside or beyond the scope of one's primary role to non-Columbia students	Supplemental		To be used for science honors and double discovery program	X	X	No			X					
SAS	Supplemental administrative services	Pay for administrative services outside or beyond the scope of one's primary role <b>and</b> are for a duration of over 8 mths and over \$1,000	Supplemental			X	X	No			X					
SAN	Supplemental administrative services - no pension	Pay for administrative services outside or beyond the scope of one's primary role	Supplemental			X	X	No			X					
BNS	Bonus	Bonus	Supplemental			X	X	No			X					
FEX	Exec Educ Prg with Pension	Used by the Business School for the FT faculty & Officer of Admin teaching in the executive education program. Pay is 8 months or more and over \$1000	Supplemental	Business	Pay is 8 Months or more and over \$1000	X		No			X					
PEX	Exec Education Program	Used by the Business School for adjunct executives teaching in the executive education program. Pay is under \$1000	Supplemental	Business School	One Semi-Monthly Pay Cycle	X		No			X					
STE	Summer Teaching, with Pension	Summer Teaching pay	Annualized	ALL Non-CUMC	05/01 thru 08/31	X	X	No			X					
SRE	Summer Research, with Pension	Summer Research pay	Annualized	ALL Non-CUMC		X		No			X					
ICS	IRB Committee Support	IRB Committee Support	Annualized	Instit Review Board	05/01 thru 08/31	X	X	No			X					
TEN	Tenure Research Program	A&S faculty research program	Supplemental	Arts & Science	05/01 thru 08/31	X		No			X					
PAA	Prizes and Awards	Prize and Awards payments; should be seldom used	Supplemental			X	X	No	X	X	X		X			
PCV	Columbia Video Network	Columbia Video Network	Supplemental	Engineering			X	No			X					
PDI	Post Doctoral Incidental Pay	Incidental pay for career development activities for post doctoral fellows/scientists	Supplemental			X	X	No			X				X	
TUP	Tuition Payment	Payment for tuition outside of the University benefit plan. May be for employee or family.	Supplemental			X	X	No			X					
FCV	CU Video Network with Pension	CU Video Network with Pension	Supplemental	Engineering		X		No			X					
REG	Regular Earnings	Regular wages (base pay)	Annualized			X	X	No	X	X	X	X	X	X		
RGR	Retro Regular Earnings	Retroactive pay for regular wages	Supplemental			X	X	No	X	X	X		X			
010	Misc Add Comp, with Pension	Additional compensation payments that do not fall into any other earning code description. Payments must be for a time period of 8 months <b>and</b> over \$1,000. Pensionable.	Supplemental		Pay is 8 Months or more and over \$1000	X	X	No	X		X		X			

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011	Misc Add Comp,no Pension	Additional compensation payments that do not fall into any other earning code description. Payments may be one time or longer. Not subject to pension.	Supplemental			X	X	No	X		X			X			
<b>SHIFT DIFFERENTIALS AND PREMIUMS</b>																	
020	Shift	Shift Differential Pay	Annualized			X	X	No	X		X			X			
04G	2110 4% Differential	Union 2110 Lead Worker Compensation	Annualized			X	X	No	X								
10G	Shift 10% on Gross	Used for Bi-Weekly employee to pay night shift as per dept. request - overtime included	Annualized			X	X	No	X		X						
10R	Shift 10% Regular	Used for Bi-Weekly employee to pay night shift as per dept. request - no overtime included	Annualized			X	X	No	X							X	
BGD	Red Bag Disposal	Hazardous material disposal pay	Annualized			X	X	No							X		
DBH	Double Time and a Half	Overtime Paid at 2.5x	Annualized			X	X	No	X								
DBL	Double Time	Overtime Paid at 2.0x	Annualized			X	X	No	X	X				X			
FHT	Local 100 Tips and Gratuities	Used for Dining Services	Annualized	Facilities		X	X	No						X			
HLF	Overtime at Half Time	Overtime Paid at .5x	Annualized			X	X	No	X					X			
OTS	Overtime at Straight Time	Overtime Paid at 1.0x	Annualized			X	X	No	X	X	X			X			
OTF	Overtime -Premium Hours	FLSA Overtime	Annualized			X	X	No	X					X			
OVT	Overtime	Overtime Paid at 1.5x	Annualized			X	X	No	X	X	X			X			
SEA	Sea Pay	Pay for student officers including GRA's for field work done at sea.	Annualized	Lamont Only		X	X	No			X						
SNW	Snow Removal	Facilities snow removal pay	Annualized			X	X	No						X			
SRB	Scrub Time	Used by Facilities department for Heavy Cleaners performing floor maintenance duties (buffing, waxing, stripping)	Annualized	Facilities		X	X	No						X			
<b>STUDENT SPECIFIC PAY</b>																	
026	Work Study	Federal Work Study student earnings	Annualized			X	X	No		X							
SA1	Student Officer Add Comp 1	One of many to differentiate if student receives multiple payments	Supplemental				X	No			X						
SA2	Student Officer Add Comp 2	One of many to differentiate if student receives multiple payments	Supplemental				X	No			X						
SA3	Student Officer Add Comp 3	One of many to differentiate if student receives multiple payments	Supplemental				X	No			X						
<b>ALLOWANCE OR ENTITLEMENT EARNINGS</b>																	
013	Clothing & Shoe Allowance	Clothing & Shoe Allowance; generally used by Facilities	None			X	X	No	X					X			
SSP	Special Separation Payments	Separation payments, generally at the department's discretion. Can include Cobra and department directed separation payments.	Supplemental			X	X	No	X		X			X		X	

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ISP	Sick Incentive Pay	Used for certain support staff who use a limited number of sick days during anniversary year receives a lump sum payment equivalent to a fixed number of days regular pay at the end of year.	Annualized		Restrictions: TWU - Public Safety		X	X	No	X						X		
HOL	Holiday Pay	Holiday Pay	Annualized				X	X	No	X						X		
HOA	Housing - HP1	To be used for all housing allowances in place prior to 6/30/2014	Supplemental				X		No				X					
HOU	Housing Other	To be used for any other housing allowances not covered by HOA or HP2	Supplemental				X		No				X					
HP2	Housing - HP2	To be used for all housing allowances made under the new Housing Assistance Program (HAP2) effective 7/1/2014	Supplemental				X		No				X					
LRW	License Renewal Fee	License Renewal Fee	None				X	X	No	X						X		
MMA	Meal Money Allowance	Meal Money Allowance	None				X	X	No	X	X					X		
PAR	Parsonage	Non-Taxable Housing Allowance for member of the clergy	None				X	X	No				X					
RAS	Retirement Agreement	Provost office	Supplemental				X		No	X			X			X		
S99	Stipend	Post Doc Research Fellowships who receive a living allowance (1099)	None (1099M)				X	X	Yes								X	
SCK	Sick Pay	Pay for sick day taken	Annualized				X	X	No	X			X			X		
STI	Stipend	Students receiving a Fellowship	None				X	X	Yes								X	X
TEL	Phone Allowance	Phone Allowance	None				X	X	No	X			X			X		
VAC	Vacation Pay	Pay for vacation day taken	Annualized				X	X	No	X			X			X		
<b>CENTRAL USE ONLY</b>																		
002	Workers Compensation	HR USE ONLY	None				X	X	No							X		
014	Salary Advance	HR USE ONLY	None				X	X	No	X			X			X		
015	Medical Credit	HR USE ONLY	Annualized				X	X	No	X			X			X		
016	Severance Pay	HR USE ONLY	Supplemental				X	X	No	X			X			X		
017	Termination Vacation Pay	HR USE ONLY	Supplemental				X	X	No	X			X			X		
018	Post Mortem Pay	HR USE ONLY: Used to pay post mortem pay for certain support staff and officers	None				X	X	No	X			X			X		
AON	Adoption Benefit-FICA Only	HR USE ONLY: Adoption pay officers non taxable	Supplemental - FICA ONLY				X	X	No	X			X					
AOT	Adoption Benefit-All Taxes	HR USE ONLY:Adoption pay officers taxable	Supplemental				X	X	No	X			X					
CCC	Child Care Credit	HRPC USE ONLY	Supplemental				X	X	No	X						X		
DEF	Deferred Income	Deferred Income	None				X	X	No				X					
DPE	Disability Pension	Disability Pension Payment. Only HR	Annualized				X	X	No									

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OGC	Office of General Counsel	PAYROLL USE ONLY	Supplemental			X	X	No	X		X			X		
OPB	Overpayment Recovery-Ben	PAYROLL USE ONLY	Annualized			X	X	No	X	X	X			X		
OPN	Overpayment Recovery - No Ben	PAYROLL USE ONLY	Annualized			X	X	No	X	X	X			X		
OPR	Overpayment Recovery-REG	PAYROLL USE ONLY	Annualized			X	X	No	X	X	X	X		X		X
OPS	Overpayment Recovery-Stipend	PAYROLL USE ONLY	Annualized			X	X	Yes							X	
OPT	Overpayment Recovery-OT	PAYROLL USE ONLY	Annualized			X	X	No	X	X	X			X		
PEN	Pension	HR USE ONLY. Retiree Pension Payments	Annualized			X	X	No								
SAR	Pay Alignment Recovery	PAYROLL USE ONLY: Active but removed from Earnings Program	Annualized					No								
SAT	Surrogacy Assistance - Taxable	HR USE ONLY: Surrogacy & Adoption Assistance - Taxable	Supplemental			X		No	X		X	X	X	X		
TPS	Third Party Sick Pay	PAYROLL USE ONLY: Record external payments to employees	Annualized			X	X	No	X					X		
<b>TAX TREATY CODES</b>																
8T4	TT Addl Comp no Pension	Teaching (T18) Add Comp 004	Annualized (tax treaty)			X	X	No						X		
8T7	TT Addl Comp with Pension	Teaching (T18) Add Comp 007	Annualized (tax treaty)			X	X	No						X		
8T8	TT Addl Comp no Pension	Teaching (T18) Add Comp 008	Supplemental (tax treaty)			X	X	No						X		
8T9	TT Addl Comp no Pension	Teaching (T18) Add Comp 009	Supplemental (tax treaty)			X	X	No						X		
9T4	TT Addl Comp no Pension	Studying & Training (T19) Add Comp 004	Annualized (tax treaty)			X	X	No						X		
9T8	TT Addl Comp no Pension	Studying & Training (T19) Add Comp 008	Supplemental (tax treaty)			X	X	No						X		
9T9	TT Addl Comp no Pension	Studying & Training (T19) Add Comp 009	Supplemental (tax treaty)			X	X	No						X		
T17	Dependent Personal Services	Canada-US Treaty provides for host country taxation of income from dependent personal services if the employment is exercised in the other Contracting State (Article XV).	Annualized (tax treaty)			X	X	No		X				X		
T18	Teaching	Tax Treaty for Professors and Researchers	Annualized (tax treaty)			X	X	No	X	X				X		
T19	Studying & Training	Tax Treaty for Students	Annualized (tax treaty)			X	X	No	X	X				X		
N15	Scholarship/Fellowship	Pay for Non-Resident Aliens/Financial Aid	Annualized (tax treaty)			X	X	No							X	X