

Overview of Earn Codes

| Earnings Code | Description | Definition | Tax Rate (Annualized or Supplemental) | Restrictions | | Employee Types | | | | | | | | | | | |
|----------------------|-------------------------------|---|---------------------------------------|--------------|----------------------------|----------------|-----------|---------|---------------|-------------------------|----------|------------|------------|---------|----------|--|--|
| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | | |
| CUMC SPECIFIC | | | | | | | | | | | | | | | | | |
| 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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| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | | | |
| 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 | | | | | |
| NON-CUMC SPECIFIC | | | | | | | | | | | | | | | | | | |
| AAD | Additional Administrative Duties | Pay for additional administrative duties related to one's primary role and that have a duration over 8 months and 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 and 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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| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | | | |
| 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 and 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 for FT academic or administrative officers providing services to the executive education program. Pay must be over 8 months or more and over \$1000 | Supplemental | | | Pay is 8 Months or more and over \$1000 | X | X | No | | | | X | | | | | |
| PEX | Exec Education Program | Used for FT or PT academic or administrative officers teaching in or providing services to the executive education program. Pay is less than 8 months. | Supplemental | | | Pay is less than 8 months | X | 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 | | 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 | | | |
| RGR | Retro Regular Earnings | Retroactive pay for regular wages | Supplemental | | | | X | X | No | X | 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 and over \$1,000. Pensionable. | Supplemental | | | Pay is 8 Months or more and over \$1000 | X | X | No | X | | | X | | | X | | |

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| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | | |
| 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 | | | |
| SHIFT DIFFERENTIALS AND PREMIUMS | | | | | | | | | | | | | | | | | |
| 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 | | |
| STUDENT SPECIFIC PAY | | | | | | | | | | | | | | | | | |
| 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 | | | | | | |
| ALLOWANCE OR ENTITLEMENT EARNINGS | | | | | | | | | | | | | | | | | |
| 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 | | |

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| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | | | |
| 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 | | 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 | | |
| CENTRAL USE ONLY | | | | | | | | | | | | | | | | | | |
| 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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| | | | | Restrictions | Time/Monetary Restrictions | Full Time | Part Time | Stipend | Support Staff | Short term / Work Study | Officers | Tax Treaty | Facilities | Fellows | Students | |
| 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 | | |
| TPS | Third Party Sick Pay | PAYROLL USE ONLY: Record external payments to employees | Annualized | | | X | X | No | X | | | | | X | | |
| TAX TREATY CODES | | | | | | | | | | | | | | | | |
| 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 |