

Salaries, Wages, Stipends and Other Compensation (0900-0909,0939,0946-0947)

General Comments:

1. Compensation must be charged via the appropriate Payroll form (or distributed function).
2. **Honoraria** payments should not be charged to any Payroll Object Codes. (See object code 0927.)
3. Compensation to an individual may be expensed to more than one department and/or more than one payroll object code (0900-0909) as in the following examples:
 - A. A full-time faculty member with a 9-month appointment is charged to 0900 for his or her instructional, research and clinical assignment during the regular academic year, and charged to 0901 for summer overloads.
 - B. An administrator (e.g. Associate Dean) with instructional, research and clinical responsibilities is charged proportionately to 0900 in his or her academic department and to 0903 in the administrative department (e.g. Dean's Office).
4. Base compensation for a **department chairperson** is charged entirely to 0900 (overbase to 0901), even though he or she may have a reduced teaching load. ("Base" is defined as normal salary per pay period.)
5. A Boston University **student employee** is one for whom a record has been established on the Registrar's Active Student File for the current semester (or subsequent semester for summer and pre-admission employment). The Registration Status Code is greater than 00 and Withdrawal Status Code less than 20 or equal to 30 or 35.
6. The term "Non-primary", as used below, refers to positions other than the primary position for which an employee is being compensated.
7. All payments to nonresident aliens who are **not** considered employees² of Boston University must be processed through the payroll system regardless of the object code because of the special taxing and reporting requirements of the Internal Revenue Service. This applies particularly to object codes 0915 CONTRACTED SERVICES, 0918 TRAVEL-DOMESTIC, 0927 HONORARIA, 0939 SCHOLARSHIP AID-GRADUATE, and 0947 TRAINEE STIPENDS.

Please note that the shaded items are restricted as to their usage.

Object Code	Title & MSA Coding	Description
0900	INSTRUCTION AND RESEARCH FULL-TIME	Base compensation to all full-time instructional, research and clinical faculty of any rank.
	<u>Primary Positions</u> Level-2-Code= CR, DR, FY, MD, OS Employment Code= DR, FP, FY, IN, RD, TA Percent Time Employed: -greater than 74 (Level-2-FY) -equals 100 (all other Level-2) Appointment Status= 1 Pay Frequency= 4	Instruction is defined as <u>face-to face contact</u> with students on a <u>regular</u> basis. Research is defined as academic research assignments on a <u>regular</u> basis. <i>Includes:</i> department chairpersons, emeritus and visiting faculty, BU Academy and other teachers , staff who do academic research. <i>Includes:</i> sabbatical or leave (compensation to faculty who are normally full-time). <i>Excludes:</i> overbase (teaching overloads and other extra compensation). (See object code 0901.) <i>Excludes:</i> Boston University students (see object code 0902).
0901	INSTRUCTION AND RESEARCH PART-TIME AND SUPPLEMENTAL	Compensation to all part-time instructional, research and clinical faculty of any rank.
	<u>Part-time I&R Primary Positions</u>	Instruction is defined as <u>face-to face contact</u> with students on a <u>regular</u>

	<p>Level-2-Code= CR, DR, FY, MD, OS, OT Employment Code= DR, FP, FY, FZ, IN, OT, RD, TA Percent Time Employed: -less than 75 (Level-2-FY) -less than 100 (all other Level-2) Appointment Status= 3 or 4 Pay Frequency= 1 or 4 <u>Supplemental Payments & Non-Primary Positions:</u> No restrictions</p>	<p>basis. Research is defined as academic research assignments on a <u>regular</u> basis. <i>Includes: lectures, chairpersons' stipends</i>, staff who do academic research. <i>Includes: overbase</i> (teaching overloads including Summer Session instruction), summer overbase for research, and supplemental compensation (e.g. instruction by non-faculty). <i>Excludes: honoraria</i> (see object code 0927), compensation to Boston University students (see object code 0902 and 0908).</p>
0902	INSTRUCTION AND RESEARCH STUDENT	<p>Compensation for instruction and research to monthly paid Boston University students who are employed on campus. (See General Comments at the top of the page.)</p>
	<p><u>Primary Positions</u> Level-2-Code= SE, OT Employment Code= TR Pay Frequency= 1 or 4</p>	<p>Instruction is defined as <u>face-to face contact</u> with students on a <u>regular</u> basis. Research is defined as academic research assignments on a <u>regular</u> basis. <i>Includes:</i> teaching fellows, teaching assistants, laboratory assistants, graduate teaching assistants, research assistants. <i>Excludes: non-teaching student employees working on campus</i> (see object code 0908), non-taxable financial aid (see object code 0935-0945), Work Study students who are employed off campus (see object code 0946), and trainee stipends (see object code 0947).</p>
0903	ADMINISTRATION FULL-TIME	<p>Base compensation to all full-time, monthly paid, exempt, non-instructional personnel.</p>
	<p><u>Primary Positions</u> Level-2-Code= CR, MD, OS, PD Employment Code= AD Appointment Status= 1 Assignment Duration greater than or equal to 9 months Pay Frequency= 4 Percent Time Employed= 100</p>	<p><i>Includes:</i> Deans, Directors, other management personnel, librarians, counselors, and administrators in research departments. <i>Excludes:</i> Boston University students. (See General Comments at the top of this page.)</p>
0904	ADMINISTRATION PART-TIME AND SUPPLEMENTAL	<p>Base compensation to all part-time, monthly paid, exempt, non-instructional personnel and to temporary employees who perform functions equivalent to those of regular part-time employees.</p>
	<p><u>Primary Positions</u> Level-2-Code= CR, MD, OS, OT, PD Employment Code= AD, OT Percent Time Employed: less than 100 Appointment Status= 3 or 4 Pay Frequency= 4 <u>Supplemental Payments & Non-Primary Positions:</u> No restrictions</p>	<p><i>Includes: overbase</i> (overloads or additional compensation for non-instructional assignments). <i>Excludes:</i> Boston University students. (See General Comments at the top of this page.)</p>
0905	SUPPORT STAFF FULL-TIME	<p>Base compensation to all full-time, weekly paid, non-exempt secretarial, clerical and technical support personnel.</p>
<p><u>Primary Positions</u></p>		<p><i>Excludes: summer overloads</i> for full-time support staff with a 9-month</p>

Level-2-Code= CR, MD, PD Employment Code= AS, RS Appointment Status= 1 Pay Frequency= 1 Percent Time Employed= 100		assignment duration. (See object code 0906.) <i>Excludes: overbase & overtime.</i> - Note: when an employee with a normal 35 hour work-week works 37 hours, the additional 2 hours should be charged to object code 0906. <i>Excludes: Boston University students.</i> (See General Comments at the beginning of the Expense Object Codes section.)
0906	SUPPORT STAFF PART-TIME AND SUPPLEMENTAL	Base compensation to all part-time, weekly paid, non-exempt secretarial, clerical and technical support staff and to temporary employees who perform functions equivalent to those of regular weekly employees.
<u>Part-time Staff Primary Positions</u> Level-2-Code= CR, MD, OT, PD Employment Code= AS, RS, OT Appointment Status= 3 or 4 Pay Frequency= 1 Percent Time Employed: less than 100 <u>Supplemental Payments & Non-Primary Positions:</u> No restrictions		<i>Includes: overbase & overtime</i> for 0905 employees. <i>Excludes: agency clerical personnel.</i> (See object code 0915.) <i>Excludes: Boston University students.</i> (See General Comments at the top of this page.)
0907	BUILDINGS & GROUNDS OTHER WEEKLY PERSONNEL For use by Units 002, 057, 058, 096, and 098 only.	All compensation to weekly paid, non-exempt B&G, Mail Room and Campus Police/Security personnel.
<u>Primary Positions</u> Level-2-Code= CR, MD, PD, OT Employment Code= BG, CP, LC, OT, SG Appointment Status= 1, 2, 3 or 4 Pay Frequency= 1		<i>Includes: overtime</i> for these individuals. <i>Excludes: Boston University students.</i> (See General Comments at the top of this page.)
0908	STUDENTS, OTHER	Compensation to hourly paid (or one-time payment) Boston University students who are employed on campus but who do not meet the definition of object code 0902. (See General Comments at the top of this page.)
<u>Primary Positions</u> Level-2-Code= SE Pay Frequency= 1		<i>Includes: administrative assignments</i> such as office assistants, messengers, graders, tutors, readers, and media assistants. <i>Excludes: hourly paid Work Study students who are employed off campus.</i> (See Object Code 0946.)
0909	CONTRACTED SERVICES TAXABLE	Compensation to individuals who are determined to be Boston University employees under IRS guidelines.
<u>Primary Positions</u> Level-2-Code= OT Employment Code= OT Appointment Status= 2 or 4		<i>Includes: individuals budgeted as consultants on sponsored project applications that are considered employees under IRS guidelines.</i> <i>Excludes: regular Boston University employees</i> (appointment status 1 & 3).
0939	SCHOLARSHIP AID GRADUATE For use with Unrestricted, and -2, -3, -9 accounts only.	Aid given for educational expenses to Boston University students who are degree candidates. Amounts used for tuition, fees, books, supplies and equipment required for the course are qualified scholarships except for nonresident aliens (see below). Amounts used for other expenses such as room and board are not qualified scholarships.
<i>Excludes: payment for services involving teaching, research, or other services which must be paid from a payroll object code.</i> <i>Excludes: non-degree candidates.</i> (See object		Amounts paid to nonresident aliens for scholarships, fellowships, and stipends have special taxing and reporting considerations that do not follow the rules and regulations governing U.S. citizens and resident aliens. These payments must be processed through the payroll system if

code 0949.)		paid to the student directly or reported to the payroll department if applied directly to the student's account.
0946	WORK STUDY OFF CAMPUS For use by Student Employment Office only.	Compensation to hourly paid Boston University Work Study students who are employed off campus .
<u>Primary Positions</u> Level-2-Code= SE Pay Frequency= 1		<i>Excludes:</i> Work Study students who are employed on campus . (See object code 0908.)
0947	TRAINEE STIPENDS For use with Restricted accounts only: (-5, -6, -7).	Grant funded payments for living and travel expenses to Boston University students who are degree candidates.
<u>Primary Positions</u> Level-2-Code= OT, SC Employment Code= ST, TR		Note: This must be explicitly allowed by terms of the grant (most commonly training grants). <i>Includes:</i> payments to nonresident aliens. <i>Excludes:</i> tuition payments, payment for services involving teaching, research, or other services which must be paid from a payroll object code, payments to non-degree candidates (See object code 0949).