

The University of Florida allows payments to be provided to employees on an as-needed basis in order to meet specified university needs, including administrative purposes (AMN), employment allowances (ALW), additional or as-needed work (ADU), awards (AWD), fellowships (FEL), and productivity (INP) as well as to accommodate non-resident aliens.

These **additional payments** are used to compensate for work as described below—most typically for work that is outside of an employee’s normal scope that is not expected to be ongoing. All of these payments must be entered in ePAF and require 1<sup>st</sup> and 2<sup>nd</sup> level approval.

Nonexempt employees cannot receive additional payments for additional hours worked in their primary position. In most cases, additional payments to nonexempt employees outside of their primary employer must be equal to or greater than the overtime rate equivalent of their primary position.

**Special Pay Increases** are pay mechanisms available for TEAMS and USPS employees for ongoing additional work. **Secondary appointments** are appropriate when work is to be completed by an employee already working at UF in another department, college, or vice presidential area. Compensation to nonexempt employees for secondary appointments must be equal to or greater than the overtime rate equivalent of the primary position. To pay employees for a secondary appointment, the secondary department must prepare and complete the Form HR-600 before the appointment begins, which must be approved in advance.

This policy statement includes an earnings code guide below. These earning codes are organized by category and descriptive reasons. Eligibility is also indicated. “ALL” does not include student employees unless specifically referenced. A generic lump sum payment (LSP) category also is provided for specific and approved reasons.

In order to comply with the requirements of the Affordable Care Act, or ACA, certain payments require the identification of hours worked (requested via the ePAF) in order to determine eligibility for health insurance.

If the exempt or nonexempt employee is working independently—without direction from UF about what and how the work is performed—then it may be appropriate to compensate him or her as an **independent contractor** instead. However, the general rule is that an individual cannot be paid as an independent contractor if UF has the right to control what will be done and how it will be done. This applies even if the individual is given freedom of action. Although an employee can be an independent contractor concurrent with UF employment, the circumstances are uncommon and are subject to review to meet IRS guidelines. Additional information specific to Academic Services is provided here: <http://aa.ufl.edu/media/aaufledu/policies/Independent-Contractors-Policy.pdf>.

**Please note:** If a job hire has been completed specifically to provide an individual with an additional payment (for any earnings code/reason combination), it is the department’s responsibility to promptly terminate that employment record via ePAF. Failure to do so can negatively impact the individual’s future ACA/benefits eligibility as well as create other problems.

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**AS NEEDED WORK/ADDITIONAL DUTIES OR ASSIGNMENTS (Earnings Code: ADU)**

As described below, at times payments may be appropriate for temporary work, special assignments, or projects that are outside of an employee’s regular assignment or for work completed by those not employed at UF on an ongoing basis. Payment for teaching or facilitating an online course is to be paid on a biweekly basis rather than via a one-time payment, regardless of funding source. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
ADU	Additional Day Shift	ADS	Payment to a health care provider for being required to be at health care facility between 8 a.m. and 5 p.m.—whether seeing patients or not—in addition to normal assigned shift	Y	UF Health
ADU	Additional Duties/As Needed Work	ADU	Payment for as-needed work for non-UF employees or an additional temporary job (most commonly for a UF employee for work done in in another college or department). Payment for a secondary appointment must be approved in advance of the work via the HR600 form: <a href="https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf">https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf</a>  Compensation to nonexempt employees for secondary appointments must be equal to or greater than the overtime rate equivalent of the primary position. Compensation for temporary duties associated with a staff member’s primary position should be processed through a temporary special pay increase (SPI)	Y	All UF exempt employees; available to UF non-exempt employees under certain circumstances with prior core office approval*
ADU	Additional Night Shift	ANS	Payment to a health care provider for being required to be at health care facility between 5 p.m. and 8 a.m.—whether seeing patients or not—in addition to normal assigned shift	Y	UF Health
ADU	As Needed Work by Health Care Provider	PRN	Payment to health care provider—who is not employed at UF on an ongoing basis— for shift work	Y	UF Health
ADU	Beeper/On Call	BEE	Payment to a health care provider who, during off-duty hours, is required to wear a beeper or be available to be contacted and work if needed	Y	UF Health

ADU	Camp/Youth Activities	YAC	<p>Payment made to a counselor at a UF-sponsored camp or other approved youth activity typically for work lasting less than a week</p> <p>Payment for work lasting longer than one week should be paid on a biweekly basis rather than via a one-time payment</p>	Y	ALL, except FWSP, STAS, STBW, GA09, GA12
ADU	Honorarium	HON	<p>Payment made to a UF faculty or staff member for his or her professional services, speech, or presentation provided in a volunteer capacity or when fees are not typically required</p> <p>For non-UF employees who are U.S. citizens or permanent residents, honoraria, Independent Consultant/Contractor Fees, Royalties, and Research Participant Payments to U.S. citizens or permanent residents are paid via Accounts Payable</p>	Y	ALL, except FWSP, STAS, STBW, GA09, GA12
ADU	Intra-University Consulting	IUC	<p>Payment made to a UF faculty member for intra-university consulting related to the performance of a grant where such consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his/her regular responsibilities</p> <p>Intra-university consulting related to the performance of a grant is typically assumed to be undertaken as a university obligation requiring no compensation in addition to the faculty member's institutional base salary. However, in unusual cases as described above, any charges for such work representing extra compensation above IBS are allowable provided such consulting arrangements are specifically approved by the Federalagency</p>	Y	Faculty
ADU	Lump Sum Payment—FICA Exempt	LFE	Lump sum payments to FICA exempt employees--i.e. students who meet the student FICA exemption based on enrollment and number of hours worked	Y	<p>Students: FWSP, STAS, STBW, GA09, GA12</p> <p>NOTE: FWSP payments are not reported for ACA purposes and do not affect eligibility for state benefits</p>
ADU	Other	OTH	<p>Payment for additional temporary (typically not to exceed one year) responsibilities that are not part of the employee's regular classification. Additional justification may be required</p> <p>Available to UF nonexempt employees ONLY for occasional or sporadic work that is in a different capacity than their normal classification or occupational category. "Occasional or sporadic" is defined as work not regularly scheduled that occurs less than once a month. Compensation for temporary duties associated with a staff member's primary position should be processed through a temporary special pay increase (SPI)</p>	Y	ALL, except FWSP, STAS, STBW, GA09, GA12

ADU	PK Yonge Payment	PKY	Payment to PK Yonge faculty as a supplement for additional work outside of teaching (coaching, yearbook sponsor, etc.)	Y	PK Yonge
ADU	Sports coverage	SPT	Payment for health care provider who is assigned to be available at a high school or university sports event for clinical care	Y	UF Health
ADU	UF Online— Course Development and/or Instructional Design	UFO	Payment to a subject matter expert (typically a faculty member) for content expertise contributing to the development of a UF online course or to a production expert (aka instructional designer) who designs a UF online course  Payment for teaching or facilitating an online course should be paid on a biweekly basis rather than via a one-time payment, regardless of funding source	Y	ALL, except FWSP, STAS, STBW, GA09, GA12
ADU	4H Camp	4HC	Payment made to a camp counselor at a 4H camp	Y	ALL, except FWSP, STAS, STBW, GA09, GA12

#### **ALLOWANCES (Earnings Code: ALW)**

Allowances are taxable payments provided to UF employees for documented business reasons at the discretion of the vice president, college, or department. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
ALW	Internet Service Allowance	ISA	Payment as salary provided for internet service that is consistent with documented business reasons. Counts as taxable income and does not require tracking of personal use	N	ALL, except FWSP, STAS, STBW, GA09, GA12
ALW	Uniform Allowance	UNR	Payment for uniforms to certain groups of employees. Counts as taxable income (unlike the available perquisite which is not taxable and is used for clothing that must be worn as a condition of employment and is not suitable for everyday wear)	N	ALL, except FWSP, STAS, STBW, GA09, GA12

#### **ADMINISTRATIVE (Earnings Code: AMN)**

Except for those codes used by IFAS and UF Health to record amounts of salary, these administrative payments must be authorized by the appropriate core office (the Office of Human Resource Services, University Payroll and Tax Services, or the Office of the General Counsel) to address an identified pay-related need as described below. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
AMN	Administrative Supplement	SUP	As needed payment for administrative assignment	N	Faculty

AMN	Back Pay/Settlement	BKS	Payment as a result of a legal settlement that is retirement eligible. Processed by core office only  *This cannot be processed through ePAF - contact Recruitment & Staffing for assistance as BKS must be manually entered into the system for payroll processing	N	Approval from UFHR and/or Payroll Services  Faculty, TEAMS, USPS only
AMN	Benefit Eligible Lump Sum	BEL	Payment that is retirement eligible. Processed by core office only  *This cannot be processed through ePAF - contact Recruitment & Staffing for assistance as BKS must be manually entered into the system for payroll processing	N	Approval from UFHR and/or Payroll Services  Faculty, TEAMS, USPS only
AMN	County Payment to Fed Employees	COF	Used to record the amount of county salary paid to IFAS faculty with federal benefits and retirement	N	Eligible IFAS faculty
AMN	County Payment to State Employees	COS	Used to record the amount of county salary paid to state faculty	N	Eligible IFAS faculty
AMN	Gross Up for Taxes	DPX	Payment made as salary, calculated as the average taxes paid on the taxable income, grossed-up for taxes for employees enrolled in GatorCare's domestic partner coverage	N	ALL, except FWSP, STAS, STBW, GA09, GA12
AMN	Settlement/ Contract Buyout	SCB	Payment as a result of a legal settlement or upon notice of non-renewal that is not retirement eligible	N	ALL, except FWSP, STAS, STBW, GA09, GA12
AMN	VA Salary	VAS	Used to record the amount of salary provided to UF Health faculty for work at the VA	N	Eligible UF Health faculty
AMN	Vehicle Personal Use	VPU	Taxable value of an employee's personal use of a vehicle provided by the University for business that is reported on the W-2  *This cannot be processed through ePAF - contact Recruitment & Staffing for assistance as VPU must be manually entered into the system for payroll processing	N	ALL, except FWSP, STAS, STBW, GA09, GA12
AMN	285-Quarterly (HSC)	QTL	Payment made quarterly as an administrative supplement	N	UF Health

### **AWARDS (Earnings Code: AWD)**

Department faculty and staff recognition programs require pre-approval by the Vice President for Human Resource Services and must comply with UF regulation 3.040. For more information, please visit: <http://hr.ufl.edu/manager-resources/classification-compensation/policies/employee-award-and-recognition-programs/> **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

With the exception of Awards (AWD) and Superior Accomplishment Awards (SDD), all earnings are taxed at the annualized, or employees' W-4, tax method. AWD and SDD are taxed at the supplemental tax method. The supplemental tax rate is set by the IRS and is currently 25%. The 25% supplemental tax rate applies only to federal withholding. Any applicable OASDI, Medicare, Additional Medicare or FICA Alternative are deducted in addition to the 25% supplemental tax rate.

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
AWD	Other	OTH	Payment awarded to a UF employee as a result of an approved university awards program that are not described below  Awards paid to UF students should be processed through Student Financial Services; Non-employee, non-UF student award payments should be processed through Accounts Payable	N	ALL, except FWSP, STAS, STBW, GA09, GA12  Based on Award Guidelines
AWD	Research Professorship Award	RPA	Payment awarded to a tenured faculty member who has a distinguished, current record of research. This is paid from University of Florida Research Foundation funds; it involves no state funds	N	Based on Award Guidelines
AWD	Research Award	RSA	Payment awarded to a faculty member for bringing distinction to the university through his or her outstanding commitment to research	N	Based on Award Guidelines
AWD	Teaching/Mentoring Awards	TAW	Payment awarded to a faculty member for bringing distinction to the university through his or her outstanding commitment to teaching	N	Based on Award Guidelines
AWD	Term Professorship Award	TPA	Payment awarded to a faculty member to recognize and reward their faculty achievements. Tenure track Assistant, Associate and Full Professors and Assistant, Associate, and Full Curators in the 5 <sup>th</sup> year (or more) of service at UF are eligible for the award with final determination made by the college dean.	N	Based on Award Guidelines

#### **FELLOWSHIPS (Earnings Code: FEL)**

These payments are provided to pre- and post-doctoral fellows via additional pay. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
FEL	Graduate School Fellowship	GSF	Payment made to support a graduate school fellowship in the pursuit of study or research	N	Based on Graduate School guidelines
FEL	Post-Doc Fellowship	FLT	Payment to support a post doc fellow in the pursuit of research experience	N	FELL only
FEL	Post-Doc Fellow Training Grant	FTG	Payment to support a post doc fellow in the pursuit of research or training and to support skills required to develop a career in a particular program—training grant	N	FELL only

FEL	Pre-Doc Fellow Training Grant	FTH	Payment to support a pre doc fellow in the pursuit of research or training and to support skills required to develop a career in a particular program—training grant	N	FELL only
FEL	Pre-Doc Fellowship	FUS	Payment to support a pre doc fellow in the pursuit of study or research	N	FELL only

**INCENTIVE/PRODUCTIVITY (Earnings Code: INP)**

These payments are for performance beyond normal expectations as part of a formal preapproved plan or as authorized by the Legislature. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
INP	Bonus	BNS	Payment made as a bonus to an employee in addition to his or her base rate of pay	N	Exec Svc only or as approved by the President
INP	Foundation Supplement	FSU	Payment from a UF Foundation account for scholarly work approved by the President or his designee	N	ALL, except FWSP, STAS, STBW, GA09, GA12
INP	Hospitalist Shift	HOS	Payment to hospitalists as part of a formal contractual agreement with a faculty member that has received dean-level approval	N	UF Health faculty only
INP	Incentive Pay	INP	Payment for performance as part of a formal preapproved incentive plan	N	Based on plan guidelines
INP	Legislative Bonus	LBN	Payment paid specifically for bonuses as authorized by the Legislature	N	As provided by the legislature
INP	Lump Sum Payment—FICA Exempt	LFE	Payments to FICA exempt employees as part of a formal preapproved incentive plan--i.e. students who meet the student FICA exemption based on enrollment and number of hours worked	N	Students: FWSP, STAS, STBW, GA09, GA12
INP	Productivity (HSC)	PRD	Payment for performance beyond normal expectations as part of a formal UF Health incentive plan	N	UF Health Only

**LUMP SUM PAYMENTS (Earnings Code: LSP)**

Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
LSP	Aid-A-Gator	AID	Payment for Aid-A-Gator program	N	As approved by UFHR Benefits and VP for HR
LSP	Other	OTH	As needed (e.g., K-9 allowance for exempt UPD)	N	ALL, except FWSP, STAS, STBW, GA09, GA12
LSP	PK Yonge Payment	PKY	Payment to PK Yonge faculty who obtain national certification for teaching and for employees who receive the Florida School Recognition Award by Florida Department of Education	N	PK Yonge

Most be approved by university senior leadership as described:

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
LSP	Benefit Allowance	BEN	Payment for negotiated benefits	N	As approved by the UF President and VP for HR
LSP	Car Allowance	CAR	Payment for personal automobile used for business reasons	N	As approved by the UF President and VP for HR
LSP	Recruitment/ Retention Payment	REC	Payment provided in conjunction with acceptance of employment offer	N	As approved by the appropriate dean or vice president
LSP	Relocation Allowance	REL	Payment provided in conjunction with acceptance of employment offer to assist with relocation expenses  This is different from payments to university contract moving vendors (via UF Purchasing) for packing, shipping, and storage of household goods and reasonable expenses incurred for moving an automobile	N	As approved by the appropriate dean or vice president

**NONRESIDENT ALIEN PAYMENTS—ACA-ELIGIBLE**



As appropriate, these codes are for ACA-eligible payments to **nonresident aliens** (Earnings Codes: A16, A18, A19). It is recommended that the UF International Center be consulted prior to issuing these payments to determine eligibility.

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
A16	Independent Contractor/ Honorarium	NIC	Payment made to a person for his or her professional services, speech, or presentation	Y	Eligible NRAs
A18	Additional Day Shift	ADS	Payment to a health care provider for being required to be at health care facility between 8 a.m. and 5 p.m.—whether seeing patients or not—in addition to normal assigned shift	Y	Eligible NRAs
A18	Additional Duties	ADU	<p>Payment for as-needed work for non-UF employees or an additional temporary job (most commonly for a UF employee for work done in in another college or department). Payment for a secondary appointment must be approved in advance of the work via the HR600 form: <a href="https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf">https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf</a></p> <p>Compensation to nonexempt employees for secondary appointments must be equal to or greater than the overtime rate equivalent of the primary position. Compensation for temporary duties associated with a staff member’s primary position should be processed through a temporary special pay increase (SPI)</p>	Y	Eligible NRAs
A18	Additional Night Shift	ANS	Payment to a health care provider for being required to be at health care facility between 5 p.m. and 8 a.m.—whether seeing patients or not—in addition to normal assigned shift	Y	Eligible NRAs
A18	As Needed Work by Health Care Provider	PRN	Payment to health care provider—who is not employed at UF on an ongoing basis— for shift work	Y	Eligible NRAs
A18	Beeper/On Call	BEE	Payment to a health care provider who, during off-duty hours, is required to wear a beeper or be available to be contacted and work if needed	Y	Eligible NRAs
A18	Camp/Youth Activities	YAC	<p>Payment made to a counselor at a UF-sponsored camp or other approved youth activity typically for work lasting less than a week</p> <p>Payment for work lasting longer than one week should be paid on a biweekly basis rather than via a one-time payment</p>	Y	Eligible NRAs
A18	Lump Sum Payment—FICA Exempt	LFE	Lump sum payments to FICA exempt employees--i.e. students who meet the student FICA exemption based on enrollment and number of hours worked	Y	<p>Eligible NRAs who are FICA exempt</p> <p>NOTE: FWSP payments are not reported for ACA purposes and do not affect</p>

					eligibility for state benefits
A18	Other Additional Duties	OTH	<p>Payment for additional temporary (typically not to exceed one year) responsibilities that are not part of the employee's regular classification. Additional justification may be required</p> <p>Available to UF nonexempt employees ONLY for occasional or sporadic work that is in a different capacity than their normal classification or occupational category. "Occasional or sporadic" is defined as work not regularly scheduled that occurs less than once a month</p>	Y	Eligible NRAs
A18	Sports Coverage	SPT	Payment for health care provider who is assigned to be available at a high school or university sports event for clinical care	Y	Eligible NRAs
A18	4H Camp	4HC	Payment made to a camp counselor at a 4H camp	Y	Eligible NRAs
A19	Camp/Youth Activities	YAC	<p>Payment made to a counselor at a UF-sponsored camp or other approved youth activity typically for work lasting less than a week</p> <p>Payment for work lasting longer than one week should be paid on a biweekly basis rather than via a one-time payment</p>	Y	Eligible NRAs
A19	Other	OTH	<p>Payment for additional temporary (typically not to exceed one year) responsibilities that are not part of the employee's regular classification. Additional justification may be required</p> <p>Available to UF nonexempt employees ONLY for occasional or sporadic work that is in a different capacity than their normal classification or occupational category. "Occasional or sporadic" is defined as work not regularly scheduled that occurs less than once a month</p>	Y	Eligible NRAs
A19	Sports Coverage	SPT	Payment for health care provider who is assigned to be available at a high school or university sports event for clinical care	Y	Eligible NRAs
A19	4H Camp	4HC	Payment made to a camp counselor at a 4H camp	Y	Eligible NRAs

**NONRESIDENT ALIEN PAYMENTS—NON-ACA ELIGIBLE**

As appropriate, these codes are for non-ACA eligible payments provided to **nonresident aliens** (Earnings Codes: N12, N15, N18, N19, N51). It is recommended that the UF International Center be consulted prior to issuing these payments to determine eligibility.

<i>Earnings Code</i>	<i>Reason</i>	<i>Reason Code (for queries, etc.)</i>	<i>Description</i>	<i>ACA</i>	<i>Eligibility</i>
N12	Royalties	ROY	Payment to a non-resident alien (NRA) for royalties	N	Eligible NRAs
N15	Award	AWD	Payment awarded to a non-resident alien (NRA) as a result of an approved university awards program, including student	N	Based on Award Guidelines.

			awards, that are not described elsewhere. For this award, the recipient <u>has not submitted</u> something as the basis for the award. (taxed at 14%; see also N51 AWD)		Eligible NRAs
N15	Post-Doc Fellowship	FLT	Payment to support a post doc fellow who is a non-resident alien (NRA) in the pursuit of research experience	N	FELL only
N15	Post-Doc Fellow Training Grant	FTG	Payment to support a post doc fellow who is a non-resident alien (NRA) in the pursuit of research or training and to support skills required to develop a career in a particular program—training grant	N	FELL only
N15	Pre-Doc Fellow Training Grant	FTH	Payment to support a pre doc fellow who is a non-resident alien (NRA) in the pursuit of research or training and to support skills required to develop a career in a particular program—training grant	N	FELL only
N15	Pre-Doc Fellowship	FUS	Payment to support a pre doc fellow who is a non-resident alien (NRA) in the pursuit of study or research	N	FELL only
N15	Graduate School Fellowship	GSF	Payment made to support a graduate school fellowship in the pursuit of study or research	N	Based on Graduate School guidelines
N15	Scholarship	SCP	Payments of non-qualified scholarships through payroll, resulting in 1042-S reporting to the recipient	N	Eligible NRAs
N18	Back Pay/Settlement	BKS	Payment as a result of a legal settlement that is retirement eligible	N	Eligible NRAs
N18	Benefit Allowance	BEN	Payment for negotiated benefits	N	Eligible NRAs as approved
N18	Benefit Eligible Lump Sum	BEL	Payment that is retirement eligible. Processed by core office only	N	Eligible NRAs
N18	Bonus	BNS	Payment made as a bonus to an employee in addition to his or her base rate of pay	N	Exec Svc only or as approved by the President. Eligible NRAs
N18	Foundation Supplement	FSU	Payment from a UF Foundation account for scholarly work approved by the President or his designee	N	Eligible NRAs
N18	Gross Up for Taxes	DPX	Payment made as salary, calculated as the average taxes paid on the taxable income, grossed-up for taxes for employees enrolled in GatorCare's domestic partner coverage	N	Eligible NRAs
N18	Hospitalist Shift	HOS	Payment for a night shift differential for hospitalists as part of a formal contractual agreement with a faculty member that has received dean-level approval	N	UF Health faculty only. Eligible NRAs
N18	Incentive Pay	INP	Payment for performance as part of a formal preapproved incentive plan	N	Based on plan guidelines. Eligible NRAs

N18	Internet Service Allowance	ISA	Payment as salary provided for internet service that is consistent with documented business reasons. Counts as taxable income and does not require tracking of personal use	N	Eligible NRAs
N18	Legislative Bonus	LBN	Payment paid specifically for bonuses as authorized by the Legislature	N	As provided by the legislature. Eligible NRAs
N18	PK Yonge Payment	PKY	Payment to PK Yonge faculty who obtain national certification for teaching and for employees who receive the Florida School Recognition Award by Florida Department of Education	N	PK Yonge. Eligible NRAs
N18	Productivity (HSC)	PRD	Payment for performance beyond normal expectations as part of a formal UF Health incentive plan	N	UF Health Only. Eligible NRAs
N18	Recruitment Payment	REC	Payment provided in conjunction with acceptance of employment offer	N	Eligible NRAs
N18	Relocation Allowance	REL	Payment provided in conjunction with acceptance of employment offer to assist with relocation expenses	N	Eligible NRAs
N18	Research Award	RSA	Payment awarded to a faculty member for bringing distinction to the university through his or her outstanding commitment to research	N	Based on Award Guidelines. Eligible NRAs
N18	Research Participation Participant	RPP	Payment provided to a non-resident alien (NRA) for serving as a research participant as part of an approved UF study	N	Eligible NRAs
N18	Research Professorship Award	RPA	Payment awarded to a tenured faculty member who has a distinguished, current record of research. This is paid from University of Florida Research Foundation funds; it involves no state funds	N	Based on Award Guidelines. Eligible NRAs
N18	Settlement/ Contract Buyout	SCB	Payment as a result of a legal settlement or upon notice of non-renewal that is not retirement eligible	N	Eligible NRAs
N18	Superior Accomplishment	SDD	Payment provided to non-resident alien (NRA) winner of all levels of the university's annual Superior Accomplishment Awards program	N	Based on Award Guidelines. Eligible NRAs
N18	Administrative Supplement	SUP	As needed payment for administrative assignment	N	Faculty
N18	Teaching/ Mentoring Awards	TAW	Payment awarded to a faculty member for bringing distinction to the university through his or her outstanding commitment to teaching	N	Based on Award Guidelines. Eligible NRAs
N18	Vehicle Personal Use	VPU	Taxable value of an employee's personal use of a vehicle provided by the University for business that is reported on the W-2	N	Eligible NRAs
N18	285-Quarterly (HSC)	QTL	Payment made quarterly as an administrative supplement	N	UF Health. Eligible NRAs

N19	Gross Up for Taxes	DPX	Payment made as salary, calculated as the average taxes paid on the taxable income, grossed-up for taxes for employees enrolled in GatorCare's domestic partner coverage	N	Eligible NRAs
N19	Incentive Pay	INP	Payment for performance as part of a formal preapproved incentive plan	N	Based on plan guidelines. Eligible NRAs
N19	Research Participation Participant	RPP	Payment provided to a non-resident alien (NRA) for serving as a research participant as part of an approved UF study	N	Eligible NRAs
N19	Settlement/ Contract Buyout	SCB	Payment as a result of a legal settlement or upon notice of non-renewal that is not retirement eligible	N	Eligible NRAs
N19	Superior Accomplishment	SDD	Payment provided to non-resident alien (NRA) winner of all levels of the university's annual Superior Accomplishment Awards program	N	Based on Award Guidelines. Eligible NRAs
N51	Award	AWD	Payment awarded to a non-resident alien (NRA) as a result of an approved university awards program, including student awards, that are not described elsewhere. For this award, the recipient has submitted something (e.g. poster award, prize for competition, etc.) as the basis for the award. (taxed at 30%; see also N15 AWD)	N	Based on Award Guidelines. Eligible NRAs
N51	Scholastic Achieve Awd	ACH	Scholastic achievement awards to foreign nationals under the ISCR salary plan, reported on 1042-S with income code 51 (other). ACH payments are charged to the 799200 general ledger account – Awards & Commendations	N	Based on Award Guidelines. Eligible NRAs

**SUPERIOR ACCOMPLISHMENT AWARDS PROGRAM (Earnings Code: SDD)**

Payment provided to winners of all levels of the university's annual Superior Accomplishment Awards program. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

With the exception of Awards (AWD) and Superior Accomplishment Awards (SDD), all earnings are taxed at the annualized, or employees' W-4, tax method. AWD and SDD are taxed at the supplemental tax method. The supplemental tax rate is set by the IRS and is currently 25%. The 25% supplemental tax rate applies only to federal withholding. Any applicable OASDI, Medicare, Additional Medicare or FICA Alternative are deducted in addition to the 25% supplemental tax rate.

SDD	Superior Accomplishment	SDD	Payment provided to winners of all levels of the university's annual Superior Accomplishment Awards program	N	Based on Award Guidelines
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**SELF-FUNDED PAYMENTS (Earnings Code: SFP)**

Used for payments made by the Division of Continuing Education (Fund 143), these codes are entered and approved by DOCE. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

SFP	Self-Funded Payment	SFP	Payments from Fund 143 for course development and/or instruction for off-book courses (off-load) and non-credit programs (restricted to DOCE's use). The self-funded payment form is required	Y	ALL, except FWSP, STAS, STBW, GA09, GA12
SFP	Lump Sum Payment—FICA Exempt	LFE	Payment to FICA exempt employees—i.e., students who meet the student FICA exemption based on enrollment and number of hours worked. Restricted to DOCE's use. The self-funded payment form is required	Y	Students: STAS, GA09, GA12