

April 2021

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 1st and 2nd 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 must 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: https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf *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	Honorarium	HON	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 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	Y	ALL, except FWSP, STAS, STBW, GA09, GA12
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 NOTE: FWSP payments are not reported for ACA purposes and do not affect eligibility for state benefits	Y	*Students: 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	Uniform Allowance	UNR	Payment for uniforms to university police department. 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	LEON LEOE

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	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

AWARDS (Earnings Code: AWD)

Department faculty and staff recognition programs require pre-approval by the Vice President for UF Human Resources and must comply with UF regulation 3.040. For more information, visit: <http://hr.ufl.edu/manager-resources/classification-compensation/policies/employee-award-and-recognition-programs/>

With the exception of Awards (AWD) and Superior Accomplishment Awards (SDD), all earnings are subject to federal withholding tax using the annualized (employee W-4) method. AWD and SDD are taxed using the supplemental tax rate method. The current IRS supplemental wage tax rate is applied at the time of payment, currently 22.0%. Any applicable Social Security (OASDI), Medicare, Additional Medicare, or FICA Alternative is deducted in addition to the supplemental wage tax for federal withholding. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs**

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 th 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
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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	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	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	Other	OTH	As needed (e.g., K-9 allowance for exempt UPD). This code is used when others do not fit the established payment codes. Note: Class & Comp must be contacted prior to using this code. Email: compensation@ufl.edu	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
LSP	Superior Performance Nonrecurring	SPN	Special pay increase (SPI) used to reward and recognize staff members whose extraordinary efforts in the completion of a special project or assignment contribute to the University in significant and meaningful ways and include substantial accomplishment well beyond regular work responsibilities. For more information: https://hr.ufl.edu/manager-resources/classification-compensation/compensation/special-pay-increases/ Please contact Class & Comp prior to deciding on selecting this SPI for TEAMS employees. Email: compensation@ufl.edu	N	TEAMS* *As approved by the appropriate vice president and VP for HR

Must 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	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

SUPERIOR ACCOMPLISHMENT AWARDS PROGRAM (Earnings Code: SDD)

Payment provided to winners of all levels of the university’s annual Superior Accomplishment Awards program.

With the exception of Awards (AWD) and Superior Accomplishment Awards (SDD), all earnings are subject to federal withholding tax using the annualized (employee W-4) method. AWD and SDD are taxed using the supplemental tax rate method. The current IRS supplemental wage tax rate is applied at the time of payment, currently 22.0%. Any applicable Social Security (OASDI), Medicare, Additional Medicare, or FICA Alternative is deducted in addition to the supplemental wage tax for federal withholding. **Codes to be used for payments to nonresident aliens are provided under earning codes specifically designed for NRAs.**

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 Teaching & Technology’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 Teaching & Technology’s use. The self- funded payment form is required	Y	Students: STAS, GA09, GA12

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: https://hr.ufl.edu/wp-content/uploads/2018/04/requestaddcomp.pdf</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	Lump Sum Payment—FICA Exempt	LFE	<p>Lump sum payments to FICA exempt employees--i.e. students who meet the student FICA exemption based on enrollment and number of hours worked</p> <p>NOTE: FWSP payments are not reported for ACA purposes and do not affect eligibility for state benefits</p>	Y	Eligible NRAs who are FICA exempt

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	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 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)	N	Based on Award Guidelines. 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	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	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
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 <u>has submitted</u> 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 Achievement Award	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