EXPENDITURE OBJECT CODES – Personal Services

PERSONAL SERVICES are expenses for compensation and related employee benefits provided for all persons employed by LSU.

1010  Gratis Employment

1020  Employee Subject Fees: Stipends paid to employees participating in clinical trials, psychology lab experiments, nutritional research studies, informational surveys, or other similar activities.

1030  Professional Improvement Program: Stipends paid to eligible Laboratory School Teachers.

1040  On Call Pay for Regular Employees Paid Biweekly: Compensation paid to certain classes of Facility Services employees for hours they are on call. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.

1050  Salaries - Department Head Salary Supplement: Supplementary salary payments for employees appointed as deans or chairpersons of academic departments.

1060  Extra Compensation for Regular Employees Paid Monthly: Compensation for work performed outside of the regular appointment for academic and administrative/professional employees. Such work is authorized if in compliance with PM-3 compensation limitations. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.

1070  Extra Compensation for Regular Employees Paid Biweekly: Compensation for work performed outside of the regular appointment for classified employees. This does not include overtime necessary to complete regular job duties.

1080  Extra Compensation for Graduate Assistants: Compensation for work performed outside of the regular assistantship appointment.

1090  Salaries - Compensation for Employees with Part of Earnings Not Subject to Retirement: Full-time and part-time employees of LSU who are receiving a temporary supplemental salary that is not subject to retirement—the compensation is not included in the calculation of retirement earnings. An example would be overseas differential pay. Related benefits are not charged to sponsored projects for such expenditures.

1091  One-Time Supplement - Salary

1092  One-Time Supplement - Wage

1100  Salaries - Compensation for Non-Students with F or J Visas: Compensation for contingent, non-student employees with F or J visas.

1110  Salaries - Compensation for Regular Employees Paid Monthly: Full-time and part-time employees hired by LSU on a continuing basis. This includes all administrative and professional employees, all academic employees, and all classified employees who are exempt for Wage and Hour laws.

1120  Salaries - Compensation for Regular Employees Paid Biweekly: Full-time and part-time employees hired by LSU on a continuing basis. This includes most employees who are covered by the Wage and Hour laws. Note that there is a separate category for contingent employees (1220) and students (1240).

1130  Salaries - Sabbatical Leave Pay: Funds for half time or full-time sabbaticals taken by LSU faculty members.

1140  Salaries - Overtime: Overtime pay for class 1120 regular biweekly employees.

1150  Compensation for Terminal Annual Leave for those Employees Paid on a Monthly Basis: Pay for accrued annual leave paid when an employee terminates. Such expenditures cannot be charged to sponsored projects.
EXPENDITURE OBJECT CODES – Personal Services

1160 Compensation for Terminal Annual Leave for those Employees Paid on a Biweekly Basis: Pay for accrued annual leave paid when an employee terminates. Such expenditures cannot be charged to sponsored projects.

1170 Compensation for Terminal Sick Leave - (Monthly only): Payment for sick leave, accrued while employed, paid at the time of termination. It includes compensation of academic and administrative/professional employees. Such expenditures cannot be charged to sponsored projects.

1190 Salaries - Compensation for Non-Students with F or J Visas - Overtime: Overtime compensation for contingent, non-student employees with F or J visas.

1200 Compensation for Student Labor - Overtime: Overtime pay for class 1240 (student) employees.

1210 Compensation for Contingent Employees - Overtime: Overtime pay for employees appointed less than 180 consecutive days (either by single or multiple appointments).

1220 Compensation for Contingent Employees: Compensation for employees appointed less than 180 consecutive days (either by single or multiple appointments).

1230 Compensation for Graduate Assistants: Related benefits are not charged for such expenditures (tuition remission recovered not charged for expenditures subsequent to July 1, 1986).

1240 Compensation for Student Labor: Related benefits are not charged for such expenditures.

1245 Work Study Function Adjustment: For use by Accounting Services only.

1250 Compensation - WAE (When Actually Employed): Compensation for employees who work on a recurring but intermittent basis for special projects/programs or to meet short-term needs which are not ongoing.

1280 Continuing Education: Extramural and correspondence study teaching.

1290 Worker Compensation Adjustments

The following object codes are used for the most part internally by Accounting Services for matching funds paid by LSU to various retirement systems or systems operated for employee benefit.

1300 Related Benefits (Budget Only)

1310 Fringe/Benefit Costs Recovered

1312 Fringe/Benefit Recovered – GA’s

1320 Employer Matching Contribution to the Louisiana State Employees Retirement System

1360 Employer Matching Contribution to the Teachers' Retirement System of Louisiana

1370 Employer Matching Contribution to the Federal Civil Service Retirement System

1380 Employer Contribution - Medicare Tax

1390 Employer Contribution - Social Security Tax

1420 Retirement Contributions - TIAA and Other

1440 Employer Contribution for Unemployment Compensation Insurance
EXPENDITURE OBJECT CODES – Personal Services

1450  **Indirect Cost Allocation**: This object is used to allocate a portion of the administrative expenses incurred by LSU and A&M College to the School of Veterinary Medicine, the Agricultural Center, the Law Center and Pennington Biomedical Research Center.

1460  **Employer Matching Contribution for Group Insurance**

1480  **Employee Tuition and Fee Exemptions**

1490  **Safety Equipment**: When employees buy safety equipment at actual LSU cost, the profit for University Stores is charged against this object code.

1850  **Student Compensation - Tips Collected**

1890  **Payroll Cost Reimbursements**

1891  **Reimbursement of Wages**: Reimbursements by outside entities for wage expenses.

1892  **Reimbursement of Salaries**: Reimbursements by outside entities for salary expenses.

1900  **Salary Savings**