

COA Labor Distribution

Guidelines for costing to operating budget, reserve funds, or designated funds:

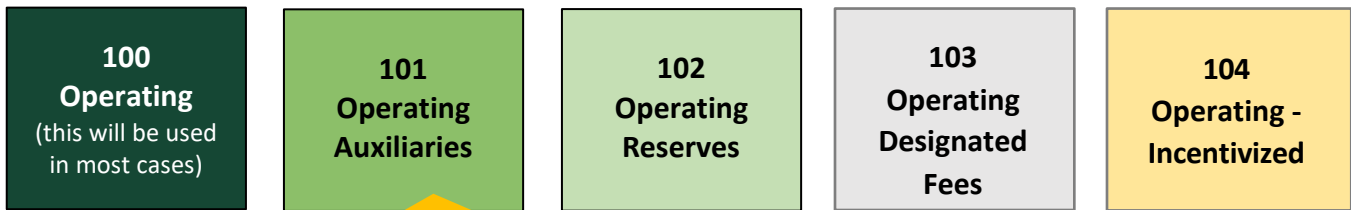
Entity and Department:

Should always be aligned using the department map. Each department shows an associated entity.

- Department numbers ending in a letter (A, B, C, D) are rollup values and should never be used.

Operating Budget:

Labor charges to the operating budget can be in one of five funds:



This fund should be used with these departments:

- * 11350 * 11405 * 11410 * 11505
- * 16210 * 16505 * 17001 * 71100

Designation:

For the Operating Budget, use **1000000** in most cases.

| NEVER USE: | |
|------------|---------|
| 1000001 | 1000008 |
| 1000002 | 1000009 |
| 1000003 | 1000010 |
| 1000006 | 1000011 |
| 1000007 | |



Natural Accounts:

The Account segment is a required section to be completed in the LD Module and should NOT be left blank. The account to charge salary costs is derived from the position type.

For example, full-time faculty positions are always charged to 91045, Faculty-Full Time.

Refer to the chart below identifying the Account segments used for each Regular Pay position type.

| Regular Pay | | |
|---|-----------|-------------------------|
| Assignment Categories | Account # | Expenditure Type |
| Faculty Benefits Eligible (Full Time) | 91045 | Faculty-Full Time |
| Faculty Non-Benefits Eligible (Full Time) | | |
| Administrator - Academic | | |
| Faculty Benefits Eligible (Part Time) | 91055 | Faculty-Part Time |
| Faculty Non-Benefits Eligible (Part Time) | | |
| Staff Benefits Eligible | 91100 | Staff-Regular |
| Staff Non-Benefits Eligible | | |
| Executive Officer | | |
| Administrator - Non-Academic | | |
| Contract Coaches and Staff | | |
| Graduate Assistant | 92150 | Graduate Assistant |
| Graduate Assistant Non-PhD | 92160 | Graduate Employee Wages |
| Student Employee | 92170 | Other Student Wages |

Purpose and Activity Codes:

Purpose codes follow the individual's primary type of work; labor can be split by purpose code if there are distinct types of work. *Example: splitting instruction from academic support for a department chair.*

These Purpose Codes should never be used for Labor Distribution:

- 051
- 052
- 054
- 056
- 060

Activity Codes should default to **0000** unless a specific code has been provided.

- Any activity code can be used for labor distribution

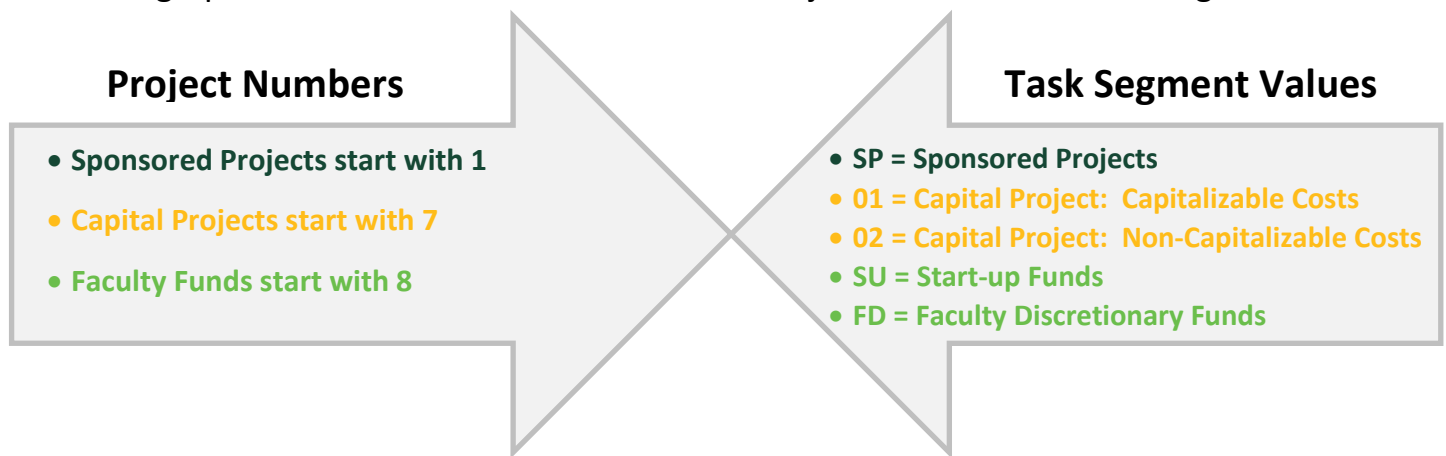
POET/POETAF Costing

Guidelines for labor distribution to sponsored projects or faculty funds projects:

Only Sponsored Projects (SP Task) require the Award (A) and Funding Source (F) segment values. These fields will not be used with **Capital Projects**, **Startup Funds** or **Faculty Discretionary Funds**.

Project Number & Task:

The below graphic shows the correlation between Project Numbers and Task segment values.



Expenditure Types:

The Expenditure Type to charge is derived from the **position type**. Valid Expenditure Types include:

- Faculty-Full Time
- Faculty-Part Time
- Graduate Assistant Salaries
- Staff-Regular
- Other Student Wages
- Distributed Benefits (*Used only for Pool Fringe Results and Supplemental Fringe Results Pay element schedule entries*)

Individual Compensation Plan

Guidelines for labor distribution to ICPs:

| Pay Element Name | Account # | Expenditure Type |
|--------------------------------------|---|---|
| Admin Stipend Faculty | N/A – No costing should be entered for this element | N/A |
| Housing Stipend Faculty | 91080 | Faculty-Supplemental Comp |
| Overload Faculty | | |
| Taxable Reimbursement Faculty | | |
| Performance Incentive Faculty | | |
| Event Support Faculty | | |
| Interim Pay Faculty | | |
| Teaching Staff | 91190 | Staff-Supplemental Comp |
| Baylor Club Stipend Staff | | |
| Car Allowance Staff | | |
| Additional Duties Staff | | |
| Interim Pay Staff | | |
| Internet Stipend Staff | | |
| Taxable Reimbursement Staff | | |
| Event Support Staff | | |
| Athletics Incentive Staff Recurring | | |
| Signing Bonus Staff | | |
| Graduate Assistant Recurring | 92155 | N/A – Should not be charged to projects |
| Graduate Assistant Teaching Overload | 91055 | N/A – Should not be charged to projects |

Additional Pay Elements:

| Pay Element Name | Pay Element Description | Account # | Account # Description |
|-----------------------------|--|-----------|-----------------------|
| Overtime Premium | Used for additional pay element labor Schedule when an hourly employee is on a Sponsored Project | 92220 | Student Overtime |
| | | 91160 | Staff Overtime |
| Supplemental Fringe Results | Used for additional pay element labor schedule entry when an ICP costing, and Overtime Premium pay element schedule is entered | 91300 | Distributed Benefits |