

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

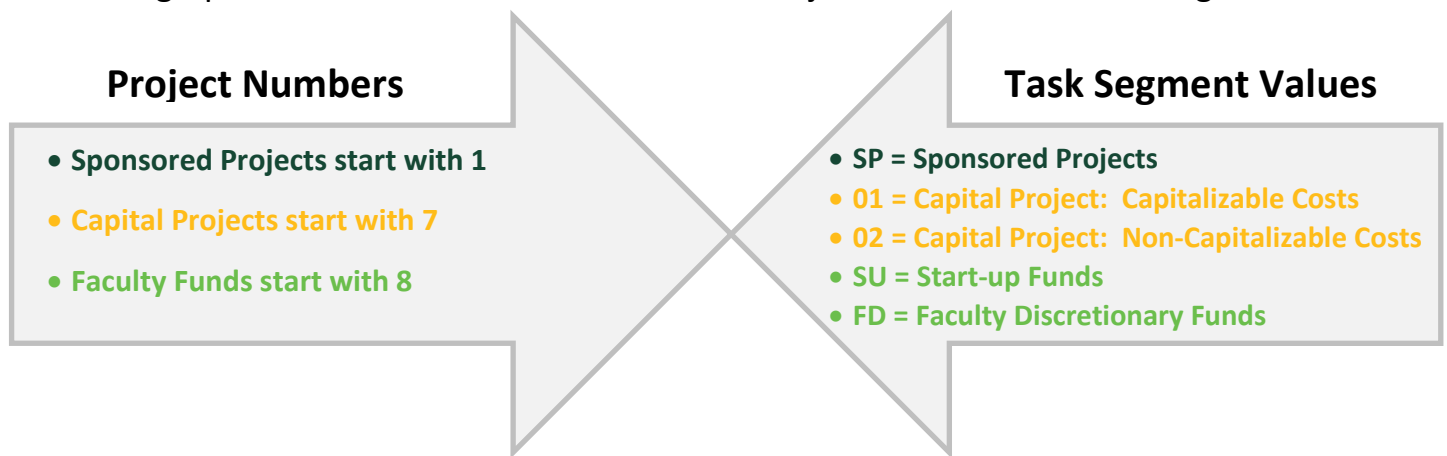
POET/POETAF Costing

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 One Time Payment Student	92155	N/A – Should not be charged to projects
Graduate Assistant Teaching Overload	91055	N/A – Should not be charged to projects
Support Stipend Participant Support Stipend	99010	Trainee Stipends

Additional Pay Elements:

Pay Element Name	Pay Element Description	Account #	Expenditure Type
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