

Payroll Quick Reference Guide

Exempt Employee Types – Monthly Paid

- TYPE 1 Includes all Faculty, Research Associates and Administrative employees.
- TYPE 4 Exempt (Graduate) Students. For example: Teaching Assistants, Teaching Fellows, Research Assistants, and Research Fellows. For further information, including job class/object codes: Guide to Graduate Student Appointments
<http://www.finance.upenn.edu/comptroller/tax/appointments.shtml>
 Guide to Post-Doctoral Appointments
http://www.finance.upenn.edu/comptroller/tax/post_doctoral_appointments.shtml
- TYPE 8 Educational Fellowship Recipients. These are graduate students on fellowships paid directly from University of Pennsylvania funds, such as a dean's account. The compensation for these appointments is also referred to as "stipends".
- TYPE 9 No employer/employee relationship exists. This type includes retirees, people on long-term disability, Post-Doctoral Appointments and other special situations.

Non-Exempt Employee Types – Weekly Paid

- TYPE 2 Includes Non-Exempt salaried Support Staff. These employees receive monetary compensation for all hours worked beyond 40 in a given workweek.
- TYPE 3 Includes hourly part-time, temporary workers, occasional workers, and full-time members of bargaining units, including the Library.
- TYPE 5 Includes all non-exempt hourly students. For example: Student Worker and College Work-Study students. Student Employees, during those weeks they are in class, should not work or be compensated for greater than 20 hours per week.

Exception Pay

Employees work a standard work week and receive a predetermined salary or pay amount. The standard workweek is determined at the time of appointment and may be 35, 37.5, or 40 hours. All Exempt and Non-Exempt Salaried Staff (Types 1, 2, 4, 8, 9) are paid on an Exception basis. The difference with Type 2 employees is the paid time off to which they are entitled is recorded on a positive basis, meaning you have to enter sick days or paid time off days into the On-Line Time Reporting System for the records to be accurate.

Positive Pay

Positive pay employees work a variable number of hours per week. This time must be reported using the On-Line Time Reporting option on the Payroll/Personnel system to receive any pay. All Type 3 and Type 5 employees are paid on a positive pay basis.

- P - Positive (Hourly employees, types 3 or 5)
- E - Exception (Salaried employees, types 1,2,4,8, or 9 employees)

Student Workers

Student Worker A – In Class ERN Type: SW1 Object Code: 5134 Job Class Code: 599070	Student Worker B – Not in Class ERN Type: SW2 Object Code: 5134 Job Class Code: 599071
Academic Year Work-Study – In Class ERN Type WSR Object Code: 5139 Job Class Code: 515370 (community service jobs) 515374 (all other jobs)	Academic Year Work-Study – International ERN Type SW1 Object Code: 5134 Job Class Code: 599072
Summer Work-Study – In Class ERN Type WSR Object Code: 5139 Job Class Code: 515375	Summer Work-Study – Not In Class ERN Type WS2 Object Code: 5139 Job Class Code: 515375

Temporary Employees

Departments at times hire temporary help to cover for regular employees away on paid time off or to supplement the staff for short periods of time. Temporary Extra Workers may work up to 999 hours in a given year.

The usual codes used for **weekly temporary** employees are as follows:

ERN Type: REG
Object Code: 5134/5135
Job Class Code: 599050

The usual codes used for **monthly temporary** employees are as follows:

ERN Type: RMO
Object Code: 5130/5132
Job Class Code: 399099/101

ERN (Earnings Type) – Indicates how the employee’s pay will be taxed. This is a 3-character alpha field. Valid codes for this field are:

Professional/Administrative Employees and Faculty

RMO Regular Monthly Pay (Type 1 only)

Administrative Support Staff

REG Regular Weekly or Hourly Pay (Type 2 and 3)
S10 Shift Differential at 10% (Type 3 only)
S15 Shift Differential at 15% (Type 3 only)
SHF Shift Differential at a flat amount (Type 2 only)

Student Worker (Type 5 only)

SW1 Student Worker A - In class
SW2 Student Worker B - Not in class
WSR Summer Work Study Student - In Class
WS2 Summer Work Study Student - Not in Class
SW1 International Work Study Student

Post-Docs (Type 9) *

PD3 Fellow Job Class: 217603 and 217703,
Object Code 5043
PD4 Researcher Job Class: 217500
Object Code 5042

Graduate Students (Type 4) *

GF1 Teaching Assistant: 217002, Object Code 5049
GF1 Research Assistant: 216061, Object Code 5070
GF2 Educational Fellowship Recipient: 217401,
Object Code 5046
GF5 Teaching Assistant: 217004, Object Code 5040
GF5 Research Assistant: 216060, Object Code 5041
GF6 Teaching Fellow: 217003, Object Code 5048
GF6 Research Fellow: 217303, Object Code 5044

LV (Leave)

FNL Funeral Leave
HOL Holiday Pay
JUR Jury Duty
MIL Military Leave
SCH Sick in the household
SCK Sick leave
VAC Paid Time Off

DC (Distribution Change)

REG Regular weekly or hourly pay
SHF Shift at a flat amount

TX (Taxable Income)

CLL On-call pay
OS1 Overtime at double time & shift differential at 10%
OS2 Overtime at double time & one-half & shift differential at 10%
OS3 Overtime at time & one-half & shift differential at 15%
OS4 Overtime at double time & shift differential at 15%
OS5 Overtime at double time & one-half & shift differential at 15%
OSH Overtime at time & one-half & shift differential at 10%
OT2 Overtime at double time
OTD Overtime at double time & one-half
OTP Overtime at time and one-half
OTS Overtime at straight pay
REG Regular weekly or hourly pay
S10 Shift differential at 10%
S15 Shift differential at 15%
S20 Shift differential at 20%
SHF Shift at a flat amount
SHV Shift differential at a variable rate
UBS Union business

*Note: For all Postdoctoral and Graduate Student appointments, please refer to the following websites

Grad Students: <http://www.finance.upenn.edu/comptroller/tax/appointments.shtml>

Post-Doctoral: http://www.finance.upenn.edu/comptroller/tax/post_doctoral_appointments.shtml