

## Operating Expenses Payroll

### Personnel Services (611000 – 699999)

#### [611000 – Faculty Earnings \(PRE FBP\)](#)

Earnings for salaried academic staff at the University of Florida who obtain the rank of Professor, Associate Professor, Assistant Professor, Associate, Instructor, or Lecturer.

#### [611110 – Faculty Earnings](#)

This GL account is used to record the earnings after the implementation of the Fringe Benefit Pool (FBP) for salaried academic staff at the University of Florida who obtains the rank of Professor, Associate Professor, Assistant Professor, Associate, Instructor, or Lecturer.

#### [611120 – Faculty-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Faculty Earnings recorded in GL account 611110.

#### [611210 – Faculty-Moving Expense](#)

This G/L account should be used to record payments for moving expenses of new faculty and relocation expenses of faculty who are relocating for sabbaticals or special leaves. (Taxable moving expenses are reported on Form W-2)

#### [611220 – Faculty-Moving Fringe Pool](#)

This GL account is used to record the Fringe Benefit Pool (FBP) allocation on Faculty Moving Expenses recorded in GL account 611210.

#### [611310 – Faculty-Additional Pay](#)

This GL account is used to record Faculty-Additional Pays.

#### [611320 – Faculty- Additional Pay Fringe Pool](#)

This GL account is used to record the Fringe Benefit Pool (FBP) allocation on Faculty-Additional Pay earnings.

#### [611400 – Faculty Leave Cashouts/SL Pool/DPX](#)

All 611400 expenses are charged to the FBP. The 611400 account includes faculty leave cash outs, sick leave pool used, Special Pay Plan Make Whole payments and UF Health Gross Up for Taxes.

#### [612000 – Faculty Benefits & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 611000 for faculty earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[612001 – Moving Expenses \(FAC\) \(Pre FBP\)](#)

This G/L account should be used to record payments for moving expenses of new faculty and relocation expenses of faculty who are relocating for sabbaticals or special leaves. (Taxable moving expenses are reported on Form W-2)

[612110- College of Medicine Clinical Faculty-Earnings](#)

This GL account is used to record College of Medicine Clinical Faculty earnings.

[612120 – College of Medicine Clinical Fac-Earning Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty earnings.

[612210 – College of Medicine Clinical Fac-Moving Expense](#)

This G/L account should be used to record payments for moving expenses of new College of Medicine Clinical Faculty and relocation expenses of faculty who are relocating for sabbaticals or special leaves. (Taxable moving expenses are reported on Form W-2)

[612220 – College of Medicine Clinical Fac-Moving Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty moving expense.

[612310 – College of Medicine Clinical Fac- Additional Pay](#)

This GL account is used to record College of Medicine Clinical Faculty additional pays.

[612320 – College of Medicine Clinical Fac- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty-Additional Pay earnings.

[612400 – College of Medicine Clinical Fac LVCO/SLPool/DPX](#)

All 612400 expenses are charged to the FBP. The 612400 account includes faculty leave cash outs, sick leave pool used, Special Pay Plan Make Whole payments and UF Health Gross Up for Taxes.

[621000 – Teams Earnings \(Pre FBP\)](#)

This GL account is used for TEAMS exempt and non-exempt staff earnings.

[621110 – Exempt Teams/USPS-Earnings](#)

This GL account is used to record Exempt TEAMS and USPS earnings after the implementation of the Fringe Benefit Pool (FBP).

[621120 – Ex Teams/USPS-Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS earnings recorded in GL account 621110.

[621210 – Exempt Teams/USPS-Moving Expense](#)

This G/L account should be used to record payments for moving expenses of Exempt TEAMS and USPS employees. (Taxable moving expenses are reported on Form W-2)

[621220 - Exempt Teams/USPS-Moving Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS moving expense.

[621310 - Exempt Teams/USPS- Additional Pay](#)

This GL account is used to record Exempt TEAMS & USPS additional pays.

[621320 – Exempt Teams/USPS- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS-Additional Pay earnings.

[621400 – Exempt Teams/USPS-LVCO/SLPool/DPX](#)

All 621400 expenses are charged to the FBP. The 621400 account includes faculty leave cash outs, sick leave pool used, Special Pay Plan Make Whole payments and UF Health Gross Up for Taxes.

[622000 – Teams Benefits & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 621000 for TEAMS earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[622001 – Teams Moving Expenses \(Pre FBP\)](#)

This G/L account should be used to record payments for moving expenses of new TEAMS employees. (Taxable moving expenses are reported on Form W-2)

[631000 – USPS Earnings \(Pre FBP\)](#)

This GL Account is for USPS exempt and non-exempt staff earnings.

[631110 - NonExempt Teams/USPS-Earnings](#)

This GL account is used to record Non-exempt TEAMS and USPS earnings.

[631120 - NonExempt Team/USPS-Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Non-Exempt TEAMS and USPS earnings recorded in GL account 631110.

[631310 – NonExempt Teams/USPS Additional Pay](#)

This GL account is used to record Non-exempt TEAMS and USPS additional pays.

[631320 – NonEx Team/USPS- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Non-Exempt TEAMS and USPS Additional Pay earnings.

[631400 - Nex Teams/USPS-LVCO/SLPool/DPX](#)

All 631400 expenses are charged to the FBP. The 631400 account includes faculty leave cash outs, sick leave pool used, Special Pay Plan Make Whole payments and UF Health Gross Up for Taxes.

[632000 – USPS Benefits & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 631000 for USPS earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[651100 – Temporary Faculty Earnings \(Pre FBP\)](#)

This GL account is used for temporary employment, either full-time or part-time Faculty earnings.

[651110 – Temporary Faculty-Earnings](#)

This GL account is used to record Temporary Faculty earnings after the implementation of the Fringe Benefit Pool (FBP). Temporary faculty may be either full-time or part-time.

[651120 – Temp Faculty -Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Temporary Faculty earnings recorded in GL account 651110.

[651200 – Temporary Fac Bens & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 651100 for temporary faculty earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[652100 – Graduate Assistants Earnings \(Pre FBP\)](#)

This GL account is used to record Graduate Assistants earnings.

[652110 – Graduate Assistants-Earnings](#)

This GL account is used to record Graduate Assistants earnings after the implementation of the Fringe Benefit Pool (FBP).

[652120 – Grad Assistant -Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Graduate Assistant earnings recorded in GL account 652110.

[652200 – Graduate Assistants Benefits & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 652100 for graduate assistant earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[652310 – Graduate Assts-Addl Pay](#)

This GL account is used to record Graduate Assistants additional pay.

[652320 – Grad Assts-Addl Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Graduate Assistant-Additional Pay earnings.

[653100 – Clin PD Fell/Interns Earn \(Pre FBP\)](#)

This GL account is used for the earnings for Clinical Post Doc Fellowship that represents recipients of advanced degrees who are pursuing additional training in their fields of endeavor at the University of Florida.

[653110 – Clin Post Doc/Fell/Interns -Earnings](#)

This GL account is used to record Clinical Post Docs Fellows and Interns earnings after the implementation of the Fringe Benefit Pool (FBP).

[653120 - Clin Post Doc/Fell/Interns-Earn FRP](#)

This GL account is used to record the FBP allocation on Clinical Post Doc Fellows and Interns earnings recorded in GL account 653110.

[653200 - Clin PD/Fell/Intern Ben/Tx \(PreFBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 653100 for clinical post doc fellowship earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[653210 - Clin PD Fell/Intern-Moving Expense](#)

This GL account is used to record the portion of employee self-move reimbursement that is considered taxable for clinical post docs.

[653220 - Clin PD Fell/Intern-Moving FBP](#)

This account is used to record the fringe benefit pool assessment on the portion of a clinical post doc employee's self-move reimbursement that is considered taxable income.

[653310 - Clin Post Doc/Fell/Intern Additional Pay](#)

This GL account is used to record Clinical Post Docs Fellows and Interns additional pay.

[653320 - Clin Post Doc/Fell/Intern - Additional Pay FBP](#)

This GL account is used to record the FBP allocation on Clinical Post Doc Fellows and Interns-Additional Pay earnings.

[653400 – Clin Post Doc/Fell/Intern- FBP](#)

This GL account is to be used for DPX charges for the CPFI salary plan that are charged to the FBP.

[654100 – Res & Intern Earn \(Pre FBP\)](#)

This GL account is used to record Earnings for residents and interns at the University of Florida.

[654110 - Residents & Interns-Earnings](#)

This GL account is used to record House staff (Residents and Interns) earnings after the implementation of the Fringe Benefit Pool (FBP).

[654120 – Res & Intern-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on House staff (Residents and Interns) earnings recorded in GL account 654110.

[654200 – Res & Intern Bens & Tax \(PRE FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 654100 for residents and interns earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[654310 - Residents & Interns-Addl Pay](#)

This GL account is used to record House staff (Residents and Interns) additional pay.

[654320 – Res & Intern-Addl Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on House staff (Residents and Interns)-Additional Pay earnings.

[654400 – Res & Intern-Health Gross Up](#)

All 654400 expenses are charged to the FBP. The 654400 account includes House staff's UF Health Gross Up for Taxes.

[655100 – Student Assts Earns \(Pre FBP\)](#)

This GL account is used to record earnings for student assistants for services rendered by bona fide part-time or full-time students of the University of Florida.

[655110 - Student Assistants-Earnings](#)

This GL account is used to record Student Assistants and Federal Work Study earnings after the implementation of the Fringe Benefit Pool (FBP).

[655120 – Student Assistants -Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Student Assistants and Federal Work Study earnings recorded in GL account 655110

[655200 – Students Assistants Ben/Tx \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 655100 for student assistant earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

[656110 – Post Doc-Earnings](#)

This GL account is used to record Post Docs earnings.

[656120 – Post Doc-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Post Doc earnings.

[656210 - Post Doc-Moving Expense](#)

This account is used to record the portion of employee self-move reimbursement that is considered taxable for non-clinical post docs.

[656220 - Post Doc-Moving Fringe Pool](#)

This account is used to record the fringe benefit pool assessment on the portion of a post doc employee's self-move reimbursements that is considered taxable income.

[656310 – Post Doc- Additional Pay](#)

This GL account is used to record Post Docs additional pay.

[656320 - Post Doc- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Post Doc-Additional Pay earnings.

[656400 – Post Doc-SL Pool/DPX](#)

All 656400 expenses are charged to the FBP. The 656400 account includes Post Doc sick leave pool used and UF Health Gross Up for Taxes.

[657110 – VM Residents&Interns-Earnings](#)

This GL account is used to record Veterinary Medicine house staff (residents and interns) earnings.

[657120 – VM Residents &Interns -Earnings fringe Pool](#)

This GL account is used to record the FBP allocation on Veterinary Medicine house staff (residents and interns) earnings recorded in GL account 657110.

[657310 – VM Residents &Interns- Additional Pay](#)

This GL account is used to record Veterinary Medicine House staff (residents and Interns) additional pay.

[657320 – VM Residents &Interns - Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Veterinary Medicine House staff (Residents and Interns) additional pay earnings.

[657400 – VM Residents &Interns -Health Gross Up](#)

All 657400 expenses are charged to the FBP. The 657400 account includes Vet Med Residents & Interns Health Gross Up for Taxes.

#### [659100 – Other OPS Earnings \(Pre FBP\)](#)

This GL account is used to record earnings for non-academic services provided by a person not filling an established position but working in an employer-employee relationship. OPS is the abbreviation for Other Personnel Services.

#### [659110 - Other OPS Earnings](#)

This GL account is used to record earnings after the implementation of the Fringe Benefit Pool (FBP) for non-academic services provided by a person not filling an established position but working in an employer-employee relationship. Other Personnel Services (OPS) employees may be full-time or part-time, and they may be exempt or non-exempt.

#### [659120 – Other OPS Fringe Pool](#)

This GL account is used to record the FBP allocation on Other OPS earnings recorded in GL account 659110.

#### [659200 – Other OPS Benefits & Taxes \(Pre FBP\)](#)

Represents fringe benefits and/or taxes applicable to salaries, wages, and other payments charged to G/L account 659100 for OPS earnings. Departments cannot use this G/L account in transactions. It can only be charged as a result of payroll charged to a cost center and can only be removed or changed by editing a payroll distribution.

#### [659400 – Other OPS -LVCO](#)

All 659400 expenses are charged to the FBP. This G/L account is used for OPS employees (SalPlan OPNL) who cash out paid time off hours.

#### [680000 – Benefits & Taxes Actual](#)

This GL account is used to record an employee's actual employer paid benefits and taxes (e.g. health insurance, retirement, employer cost of OASDI and Medicare). All 680000 expenses are charged to the FBP.

#### [680100 – Pooled Benefits \(Contra Expense\)](#)

This GL account is used in the FBP to record the FBP allocation to departments.

#### [699000 – Compensated Absences](#)

This account is used only for year-end financial statement reporting, to record the accrued liability for unused vested sick and vacation time at June 30.

#### [699010 – OPEB Expense \(F&A Only\)](#)

This account records any contribution to the Other Post-Employment Benefits (OPEB) plan. It is to be used only by Finance and Accounting.

#### [699020 – Pension Expense \(F&A Only\)](#)

This account records the pension expense (benefit) under GASB 68. It is to be used only by Finance and Accounting.

699100 – Other Salaries

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.

699200 – Other Benefits & Taxes

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.

699205 – Nontax EE Moving Reimbursement -No FBP

This account is used to record the portion of employee self-move reimbursement that is considered non-taxable. As such, these costs are not subject to the fringe benefit pool assessment.

699210 – Unemployment Compensation

Since 7/1/09, all 699210 expenses are recorded in the FBP.

699220 – Workers Compensation

Since 7/1/09, all 699220 expenses are recorded in the FBP.

699999 – Misc. Payroll Corrections (CORE OFFICE F&A ONLY)

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.