

Expenditure Object Codes And Descriptions

This is a list of most commonly used object codes.

Communications

537915 - Advertising/Agency Fees for Employment

Advertisements specifically for the *recruitment of employees* and paid to newspapers, agencies, or TV/Radio stations.

537910 - Advertising/Agency Fees for Marketing

Advertisements or *recruitment of students* and paid to newspapers, agencies, or TV/Radio stations.

537410 - Photocopies

All internal and external copy expenses.

537210 - Postage/Courier Service

Post Master, FedEx, or any company providing courier services. It is also used for internal billing of postage.

537420 - Printing

Payments to vendors for *printing publications* such as catalogs, brochures, newsletters, etc.

537421 - Publication-Design and Editing

Payments made to vendors for the *design of materials* or the *editing of publications* before they are printed.

537330 - Telephone – Long Distance

Payments or charges for long distance expenses and the purchase of conference calling services. Local charges when traveling may also be charged to this code.

537340 - Telephone – Mobile Communication/Other

Payments made for all communication services such as cell phones, pagers, etc.

Travel / Food / Hospitality / Awards

569090 - Department Awards – Achievement

Awards issued to students for specific achievements and approved by the Office of Financial Aid.

537820 - Function/Event Expense

Payments for food, decorations, catering services and all expenses associated with a special function or event. *All functions catered by Aramark are invoiced to this code.*

537830 - Hospitality

Payments made for coffee, flowers, small gifts or trinkets, and other forms of hospitality that are not associated with a special event. This account is used to record the cost of small-scale expenses such as a complimentary lunch for an applicant or employee. *All purchases made directly at the Fens cashier, will be charged to this code. Payments for bottled water services will be charged to this code.*

537530 - Lodging, Meals, and Other

Payments made for hotels, meals, and related travel expenses. The code should be used for all meals associated with business travel or attending a conference.

537510 - Transportation

Payments for authorized travel and transportation expenses including charges for Navigant services authorized on the "Travel Requisition Form". Transportation expenditures may also include automotive mileage, a taxi, cab vouchers, tolls, and rented vehicles.

Professional Services, General Services, & Rentals

537030 - Consultants

Payments made to outside consultants or firms for professional consulting services rendered. This includes services for architects.

537180 - Contracted Services Other

Payments made to vendors for contracted services. This account should be used in rare circumstances when a signed contract exists and the service is not classified in any other object description.

537100 - Contracted Teaching

Payments made for teaching services rendered by other institutions and a signed contract exists. The payments are made to other institutions and not to individuals.

537050 - Entertainers

Payments made to entertainers who bill the institution for services performed. This account should not be used to pay Function/Event and Hospitality expenses.

537130 - Equipment Rentals

Payments made for the use of rented equipment and furnishings.

537040 - Guest Lectures/Speakers/Honoraria

Payments made to guest lecturers and speakers who bill the institution for services performed. This account should also be used to pay Honorariums.

537080 - Professional Fees - Other

This account should be used for rare circumstances where payments are made for professional services, not classified above.

537980 - Services – Other

Payments for services rendered that are not classified in any other object description and are expected to be a one time only expense.

537140 - Security

Payments made to companies providing security services for a building or event.

537160 - Temporary Agency Help

Payments made to agencies providing temporary personnel.

Computer Expenses

548317 - Computer Equipment

Payments made for computer equipment. A printer, scanner or anything attached to your computer excluding software, are types of items charged to this account.

537115 - Software License

Payments made for the purpose of purchasing software.

Supplies / Memberships / Fees

537920 - Books/Periodicals/Subscriptions (non-library)

Payments made by any department except the Library, for the purchase of books, periodicals, and subscriptions.

548310 - Instructional Equipment and Furniture

Payments made for equipment and furniture intended for *instructional* use.

548010 - Instructional Supplies

Payments made for supplies for the lab or classroom. This account should be used for instructional supplies such as test tubes, bandages, and art supplies. Equipment, furniture, and software should not be charged to this account.

537930 - Memberships

Payments made to organizations for either individual or institutional membership.

548315 - Office Equipment and Furniture

Payments made for equipment and furniture intended for *office* use. A desk, fax machine, or copy machine are examples of the types of items charged to this account.

548015 - Office Supplies

Payments made for supplies for the office. It should be used for office supplies such as paper, forms, diskettes, and pens. *All book store expenses and most Corporate Express orders are billed to this code.* Equipment, furniture and software should NOT be charged to this account.

537535 - Professional Development

Payments made to companies, organizations, and schools for providing educational services such as conferences and seminars. This includes all conferences attended by staff, faculty, and students.

Student Salaries

516410 - Salaries - Student Non FICA-Taxable Wages

Full Time students who do not have work-study and work during the academic year.

516413 - Salaries - Student FICA Taxable Wages

Part Time students without work study or students who work in the summer. There will be a corresponding charge to Salary Benefits Part Time, object code 526872 for FICA.

516421 - Work-Study Non FICA-Taxable Wages

Work Study students who work during the academic year. Simmons pays 32% on every work- study dollar; see monthly payroll reports (ADP reports) and accompanying memo for further clarification.

516422 - Work-Study FICA Taxable Wages

Work Study students who work off campus during the academic year or on or off campus during the summer. There will be a corresponding charge to Salary Benefits Part Time, object code 526872 for FICA.

The payroll administrator will choose the most appropriate student wage object code to comply with IRS regulations based on the individual student's tax status. For budgetary purposes only, the assumption may be made that most undergraduate students are non-taxable when they work during the fall and spring semesters and taxable in the summer. Most graduate students are taxable all year.

Payroll/Salaries

516110 – Salaries - Instructional, Full Time

Full time employees whose primary duties are teaching. Employees are eligible for full time salary benefits. This will include the salary of the department chair.

516120 – Salaries - Instructional, Part Time

Part time employees whose primary duties are teaching. Employees are not eligible for any salary benefit, except the contribution made by the College for FICA.

516121 – Salaries - Faculty Extra Compensation

Faculty members receiving extra compensation for additional duties such as teaching overloads and administrative duties, etc. This portion of the employee's compensation is not eligible for benefits other than FICA.

516122 – Salaries - Sabbatical

Full time faculty members currently on sabbatical and are eligible for full time benefits. Only the sabbatical portion of the salary is charged to this code.

516125 – Salaries - Proportional Faculty

Proportional employees whose primary duties are teaching. Employees are not eligible for any salary benefit, except the contribution made by the College for FICA.

516211 – Salaries - Staff Exempt, Full Time

Full time employees who are not faculty or maintenance workers, and whose position is classified as "exempt". Employees are eligible for full time salary benefits.

516212 – Salaries - Non-Exempt, Full Time

Full time employees who are not faculty or maintenance workers, and whose position is classified as "non-exempt". Employees are eligible for full time salary benefits.

516213 – Salaries – Part Time Staff (including temporary) – Non Instructional

Part time and temporary staff members except faculty and maintenance are charged to this code. Employees are not eligible for any salary benefit, except the contribution made by the College for FICA. Temporary Agency help (see object code 537160) should not be charged to this account.

516214 – Salaries - Exempt Staff Extra Compensation

Exempt staff members receiving extra compensation for additional duties. This portion of the employee's compensation is not eligible for benefits other than FICA.

516215 – Salaries - Overtime for Non-Exempt

Non-Exempt staff members receiving extra compensation for additional hours worked. This portion of the employee's compensation is not eligible for benefits other than FICA.

Employee Benefits

526871 - Salary Benefits Full Time

The average cost of providing benefits to full time employees. The rate is multiplied by the wage expense to determine the benefit charge.

526872 - Salary Benefits Part Time

The cost of providing the *FICA contribution for taxable student workers*, and part time employees. The rate is multiplied by the wage expense to determine the benefit charge.