

YOUNGSTOWN STATE UNIVERSITY
PAYROLL AND TRANSFER ACCOUNT CODE DESCRIPTIONS

(September 2016)

Account	Account Name	Account Description
Payroll		
601100	Professor	Salary paid to full-time academic year faculty with the rank of professor.
601101	Faculty Vacancy	
601200	Associate Professor	Salary paid to full-time academic year faculty with the rank of associate professor.
601300	Assistant Professor	Salary paid to full-time academic year faculty with the rank of assistant professor.
601400	Instructor	Salary paid to full-time academic year faculty with the rank of instructor.
601500	Postdoctoral	Salary paid to a Ph.D. recipient engaged in research.
602100	Summer School	Salary paid for summer school duties to full-time academic year faculty, limited-service faculty, and department chairperson.
602200	Faculty Overload	Salary paid to full-time academic year faculty for "overload", in conformity with the YSU/OEA contract.
602300	Part-Time Faculty	Salary paid to limited-service faculty during the academic year; not to be used for non-teaching or non-course related services.
602400	Continuing Education Faculty	Salary paid to continuing education faculty.
602500	Extended Teaching Service	Salary paid to retired faculty teaching one semester each year on Extended Teaching Service (ETS), as defined under article 16 of the YSU/OEA contract.
602600	Faculty Rank Bonus	Bonuses paid to faculty which are based on academic rank.
603100	PA Full-Time	Salary paid to full-time professional/administrative employees.
603200	PA Part-Time >.75 FTE	Salary paid to part-time (greater than .75 full-time equivalent) professional/administrative employees.
603250	PA Part-Time <.75 FTE	Salary paid to part-time,(less than .75 full-time equivalent) professional/administrative employees.
603300	Classified Full-Time	Salary paid to full-time classified employees
603400	Classified Part-Time >.50 FTE	Salary paid to part-time (greater than .50 full-time equivalent) classified employees.

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603450	Classified Part-Time <.50 FTE	Salary paid to part-time (less than .50 full-time equivalent) classified employees.
604110	Classified Temp Intermittent	Salary paid to part-time and temporary classified employees.
604210	Classified Overtime	Salary paid to classified employees for overtime.
604310	Supplementary Salaries	Payment made to an employee for services of a non-teaching nature, which are beyond the scope of the employee's usual duties.
604410	Occasional Service Payment	Minimal compensation made to non-student persons for services of short duration and infrequent use, which by definition, qualify as employee services. Area Officer approval is required.
604500	Enrollment Incentive	
605100	Graduate Assistants	Salary paid to graduate assistants.
605350	Fellowships	A merit based award made to graduate students to pursue studies without teaching or research responsibilities.
605410	Student Wages	Hourly wages paid to student employees.
605430	Research Assistant	Hourly wages paid to student employees for assisting in approved research projects. Dean of Graduate Studies approval is required.
605510	Task Based Stipends	Payment made to student employees for task-based, non-hourly services.
605600	Doctoral Assistantships	
606001	Fringe Expense Chargeback	
606255	ERIP OPERS Purchases	
606415	Group Insurance Vision	Premiums paid by the university for vision insurance.
606420	Group Insurance Dental	Premiums paid by the university for dental coverage.
606605	Tuition Remission Faculty	Tuition remission for faculty and their dependents.
606610	Tuition Remission Administrators	Tuition remission for professionals/administrative staff and their dependents.

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606615	Tuition Remission Civil Services	Tuition remission for classified staff and their dependents.
606620	Tuition Remission Graduate Assistant	Tuition remission for graduate assistants.
606625	Tuition Remission Limited Service	Tuition remission for limited-service faculty.
606630	Tuition Remission Retirees	Tuition remission for retirees.
606635	Tuition Remission Dependents	Tuition remission for dependents of retirees.
606640	Terminal Degree Reimbursements	
606645	Continuing Ed Tuition Remission	Tuition remission for employees enrolled in continuing education courses.
606650	Faculty/Staff Tuition Remission	Tuition remission for faculty and staff.
606655	Graduate Tuition Remission	Tuition remission for graduate students
606705	Unemployment Compensation	Premium or other payment made to Ohio Bureau of Employment Services.
606710	Workers Compensation	Premium or other payment made for industrial accident insurance.
606720	Medicare	Matching contribution for Medicare insurance paid by the university.
606730	Parking	Annual parking fee paid on behalf of a faculty or staff member.
606735	Taxable Fringes	Fringes that cannot be properly classified in any other fringe account, but have W-2 consequences.
606736	Non-Taxable Fringes	Fringes that cannot be properly classified in any other fringe account, but do not have W-2 consequences.
606805	Adjustments to Compensated Absences	Annual increase or decrease made to a liability account based on employee vacation, sick, and personal time balances.
606810	Health Care Variance	
606815	Fringe Variances	
606905	OPERS Contributions GASB 68	

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Account	Account Name	Account Description
606910	STRS Contributions GASB 68	
606915	OPERS GASB 68 Pension Expense	
606920	STRS GASB 68 Pension Expense	
606925	OPERS GASB 68 Pension Adjustment	
606930	STRS GASB 68 Pension Adjustment	
Transfers		
801105	Transfers Current Allocated	Non-mandatory transfers between current general and auxiliary funds. Controller's Office use only.
801145	Technology Initiative	
801205	Transfer Auxiliaries	Non-mandatory transfers between current general and current allocated funds. Controller's Office use only..
801305	Transfers Capital Improvements	Non-mandatory transfers between funds to support capital improvements. Controller's Office use only..
801405	Transfers Scholarships	Non-mandatory transfers between funds to support scholarships. Controller's Office use only.
801505	Transfers Other	Non-mandatory transfers between funds that do not fall into the other categories. Controller's Office use only.
802105	Title IV	Mandatory transfers of institutional funds that are required to match outside gifts or grants for loan purposes. Controller's Office use only.
802110	Debt Services	Mandatory transfers of amounts to settle outstanding principle and interest obligations. Controller's Office use only.

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