

Object codes for payroll expenditures are derived in different ways, depending on the type of expenditure and the employment type:

- For academic salaries and wages, the object code is based on the title code used to pay the employee.
- For most staff employees, the object code is derived based on the Sub from which the employee is paid, the work study code, the appointment type and the Description of Service (DOS) code.

Object codes for staff employees in staff physician and staff dentist titles (title codes 0768 - 0779) are based on the title code used to pay the employee..

Object Codes for Benefits

Individual object codes have been established for each type of employee benefit. However, benefit charges that appear in the ledger are normally totaled into three categories:

- Academic benefits (8291)
- Staff Career benefits (8292)
- Staff Limited (Casual) benefits (8293)

Payroll Object Codes

Object Code	Sub	Comments
1000 Salaries and Wages Academic		Items appearing in the General Ledger with this object code are usually Academic salaries and wages due to an intercampus transfer from another campus. Also used to report information to the Office of the President.
1010 Salaries and Wages - Tenure Faculty	00, 02	
1011 Salaries and Wages - Tenure Faculty - Hlth Science Comp	00	
1015 O/Sea - Tenure Faculty	00, 02	Not in use at present
1016 O/Sea - Tenure Faculty - Hlth Science Comp Plan	00	Not in use at present
1018 Vacation - Tenure Faculty	00, 02	
1019 Vacation - Tenure Faculty - Hlth Science Comp Plan	00	

Payroll Object Codes

Payroll Accounting

Payroll Services

1020 Salaries and Wages - Non-Tenure Ladder Faculty	00, 02	
1021 Salaries and Wages - Non-Tenure Faculty - Hlth Science Comp	00	
1025 O/Sea - Non-Tenure Ladder Faculty	00, 02	Not in use at present
1026 O/Sea - Non-Tenure Faculty - Hlth Science Comp Plan	00	Not in use at present
1028 Vacation - Non-Tenure Ladder Faculty	00, 02	
1029 Vacation - Non-Ten-Hlth Sci Comp Plan	00	
1030 Salaries and Wages - Temporary Faculty	00, 02, 05, 07	
1031 Salaries and Wages - Temp Fac - Hlth Science Comp Plan	00	
1032 Terminal Vacation Gross Reduction-Academic	00, 02, 05, 07	
1035 O/Sea - Temporary Faculty	00, 02, 05, 07	Not in use at present
1036 O/Sea - Temporary Faculty - Hlth Science Comp Plan	00	Not in use at present
1038 Vacation - Temporary Faculty	00, 02, 05, 07	
1039 Vacation - Temp Faculty - Hlth Science Comp Plan	00	
1040 Salaries and Wages - Apprentice Teaching	00, 02, 05, 07	
1048 Vacation - Apprentice Teaching	00, 02, 05, 07	
1050 Salaries and Wages - Academic Administrative	00, 02	
1055 O/Sea - Academic Administrative	00, 02	Not in use at present
1058 Vacation - Academic Administrative	00, 02	
1060 Salaries and Wages - Professional Research	00, 02, 05, 07	
1065 O/Sea - Professional Research	00, 02, 05, 07	Not in use at present
1068 Vacation - Professional Research	00, 02, 05, 07	
1070 Salaries and Wages - Apprentice Research	00, 02, 05, 07	
1078 Vacation - Apprentice Research	00, 02, 05, 07	
1080 Salaries and Wages - Other Academic	00, 02, 05, 07	
1081 Salaries and Wages - Health Science House staff	00, 02, 05, 07	
1085 O/Sea - Other Academic	00, 02, 05, 07	Not in use at present
1086 O/Sea - Health Science House staff	00, 02, 05, 07	

Payroll Object Codes

Payroll Accounting

Payroll Services

1088 Vacation - Other Academic	00, 02, 05, 07	
1089 Vacation - Health Science House staff	00, 02, 05, 07	
1090 Additional Compensation HS Affil Hospitals	00, 02, 05, 07	
1098 Vacation - Additional Comp HS Affil Hospital	00, 02, 05, 07	
1100 Salaries - Staff	01, 02, 05, 07	Items appearing in the General Ledger with this object code are usually Non-Academic salaries and wages due to an intercampus transfer from another campus. Also used to report information to the Office of the President.
1110 Salaries and Wages - Management/Career Staff	01, 02	
1115 Overtime & O/Sea - Career Staff	01, 02, 05, 07	
1116 Perquisite - Management/Career Staff	01	
1118 Vacation - Management/ Career Staff	01, 02	
1120 Salaries and Wages - Career Staff Sub 2, 5, 7	02, 05, 07	
1126 Perquisite - Career Staff Sub 2, 5, 7	02, 05, 07	
1128 Vacation - Career Staff Sub 2, 5, 7	02, 05, 07	
1130 Salaries and Wages - Casual (Limited) Staff	02, 05, 07	
1132 Terminal Vacation Gross Reduction - Staff Career	01, 02, 05, 07	
1133 Terminal Vacation Gross Reduction - Staff Casual (Limited)	01, 02, 05, 07	
1135 Overtime and O/Sea - Casual (Limited) Staff	02, 05, 07	
1136 Perquisite - Casual (Limited) Staff	02, 05, 07	
1138 Vacation - Casual (Limited) Staff	02, 05, 07	
1140 Salaries and Wages - Work Study	02, 05, 07	
1146 Perquisite - Work Study	02, 05, 07	
1150 IAP Payment	01, 02, 05, 07	

1151 IAP Payment - Career	01, 02, 05, 07	
1152 IAP Payment - Casual (Limited)	01, 02, 05, 07	
1180 IAP Award Funding	01, 02, 05, 07	
1181 IAP Award Funding - Career	01, 02, 05, 07	
1180 IAP Award Funding - Casual (Limited)	01, 02, 05, 07	
1191 Salaries and Wages - Staff Physicians	01, 02, 05, 07	
1192 Vacation - Staff Physicians	01, 02, 05, 07	
1193 Salaries and Wages - Staff Dentists	01, 02, 05, 07	
1194 Vacation - Staff Dentists	01, 02, 05, 07	
1888 Academic Salaries - default		Employee paid on invalid title or an academic title that is not used at UCLA OR a benefit adjustment/charge without any salary.
1889 Staff Salaries - default		Employee paid on invalid title or a benefit adjustment/charge without any salary.
1940 Accrued Salaries and Wages	01, 02, 05, 07	Generally, used for the biweekly accrual.
8240 Accrued Benefits	06	Generally, used for the biweekly accrual
8291 Total Academic Benefits	06	Generally, for employee benefits, only these object codes are found in the General ledger. Benefit charges are divided into Academic, Career, and Casual (Limited) categories, totaled and brought into the Financial System from the Personnel/Payroll system. The specific
8292 Total Staff Benefits	06	
8293 Total Staff Casual (Limited) Benefits	06	

		<p>object code that benefits are charged to in total depends upon the object code that is derived for salaries.</p> <p>If the first two digits of the salary object code are 10 or the salary object code is 1888, the corresponding benefit object code will be 8291.</p> <p>If the first three digits of the salary object code are 111 or 112, the corresponding benefit object code will be 8292, for all other salary object codes, the corresponding benefit object code will be 8293.</p>
8310 Medicare Insurance	06	<p>Object codes for employee benefits appear on the Payroll Expense Distribution Report (PPP5302) as totals. Normally, these object codes do not appear in the General Ledger.</p> <p>If an individual benefit charge did appear in the General Ledger it would usually end in a 1 (Academic), 2 (Career), or 3 (Casual/Limited) which is again based on the salary object code (as above). For example, if an individual charge for core life for an Academic employee is in the ledger, the object code will be</p>
8330 Old Age Survivors Disability Insurance (OASDI)	06	
8500 Workers Compensation	06	
8520 Unemployment Insurance	06	
8530 Employee Support Program	06	
8540 Core Medical Insurance	06	
8560 Core Life Insurance	06	
8570 Graduate Student Health Insurance Plan (GSHIP)	06	
8590 OP Graduate Student Fee Remission (GSFR)	06	
8600 University of California Retirement Plan	06	
8640 Graduate Student Partial Fee Remission 2 (GSPF2)	06	
8650 Faculty Summer Salary	06	
8700 Public Employees Retirement System (PERS)	06	
8800 UC Non-industrial Disability Insurance (UCNDI)	06	
8830 Vision (Optical) Insurance	06	

8900 Health Insurance	06	<p>8561. If the same charge is for a Non-Academic Career employee, the object code will be 8562, and if the charge is for a Casual (Limited) employee, the object code will be 8563.</p> <p>Exceptions are: 8930 Leave Accruals would be 8926 (Academic), 8927 (Career), 8928 (Casual/Limited); 8931 Vac. Gross Reduction would be 8934 (Academic), 8935 (Career), 8936 (Casual/Limited); 8932 Vac. Benefits Reduction would be 8937 (Academic), 8938 (Career), 8939 (Casual/Limited); 8945 IAP Assessment would be 8947 (Career), 8948 (Casual/Limited); and 8955 IAP Benefit Funding would be 8957 (Career) and 8958 (Casual/Limited).</p> <p>Benefits relating to an intercampus transfer 8910 or accrued benefits 8940 both appear in the Ledger.</p>
8910 Intercampus Transfer - Employee Benefits	06	
8930 Leave Accruals (Assessment)	06	
8931 Vacation Gross Reduction	06	
8932 Vacation Benefits Reduction	06	
8940 Accrued Benefits Costs	06	
8945 Incentive Award (Assessment)	06	
8950 Dental Insurance	06	
8955 IAP Benefit Funding	06	
8970 UCLA Graduate Student Tuition Remission (GSTR)	06	
8980 Life Insurance	06	
8990 Annuitant Health	06	