

## Currently used earn codes

- ADJ**    **Adjusted Pay (Cash)** Used as a general adjustment code when it is necessary to adjust an employee's pay because of a leave correction. [This earn code is used instead of REG by Central HR or Payroll only.](#)
- ALP**    **Annual Leave Payout (Cash)** Used to pay an employee for accrued Annual Leave Balances (i.e. Reduced % time of employment, Termination's). [This earn code is used by Central HR only.](#)
- ALU**    **Annual Leave Used (Cash)** Used when an employee is out on VSDP and wants to use Annual Leave to supplement periods of 80% and 60% short-term disability payments. [This earn code is used by Central HR only.](#)
- APA**    **Deferred Pay Accrual (Non-Cash)** Used for accrual of the deferred pay for the academic year contract (AY) employees. This code defers pay from AY employees earning their salary over the course of their 9, 10, or 11 month contract to be paid in equal installments over 12 months. [This earn code is used by Central HR and Payroll only.](#)
- APO**    **Deferred Pay (Cash)** Used for payment of the accrual of the deferred pay (APA) for AY employees. The payouts occur during the summer months or when an AY employee terminates and they have a balance of deferred pay outstanding. [This earn code is used by Central HR and Payroll only.](#)
- ARG**    **Adjusted Regular Earnings (Cash)** Used as a general adjustment code when it is necessary to adjust an employee's pay because of an error or other problem. [This earn code is used by Payroll only.](#)
- ATH**    **Athletic Event - Salary (Cash)** Used in Banner Time Entry (**BTE**) when an employee works an athletic event. The rate is 1.5 times that of the employee's base pay. [This earn code is used by the Police department and central Payroll only.](#)
- ATW**    **Athletic Event - Wage (Cash)** Used in Banner Time Entry (**BTE**) when an employee works an athletic event. The rate is 1.5 times that of the employee's base pay. [This earn code is used by the Police department and central Payroll only.](#)
- AWM**    **Awards (Cash)** This code is to record a cash award from a department. This should be an additional earn code on the (base) job related to the award.
- BOC**    **Coaches Bonus (Cash)** This code is to record a cash award in the Athletics department. This should be an additional earn code on the (base) job related to the bonus.
- BON**    **Bonus (Cash)** This code is to record a cash award by the department or university. This should be an additional earn code on the (base) job related to the bonus.
- BOG**    **Governor's Bonus (Cash)** This code is to record a cash award to all State employees. This should be an additional earn code on the employee's primary job.
- BSO**    **Bonus for Sign On (Cash)** Used to give monies to new employees starting work at VT. This should be an additional earn code on the employee's primary job.

- CA1**     **Executive Car Allowance (Cash)** Used to pay a car allowance to Executives.
- CA2**     **Athletic Car Allowance (Cash)** Used to pay a car allowance to Athletic Department employees.
- CAL**     **On-Call Pay (Cash)** Used for payments in addition to REG pay for being in an on-call status.
- CAR**     **Personal Mileage Auto (Non-Cash)** Used to add the value of personnel miles an employee drives a vehicle leased by the university. This is for Tax purposes. [This earn code is used by Payroll only.](#)
- CEC**     **Continuing Education Center (Cash)** Used to pay **ONE TIME** payments for teaching a course at the center. [Documentation for these payments is kept by the continuing Education Group.](#)
- CLL**     **On-Call Pay (Cash)** Used as another on call pay but the rate is set at \$30/shift. This is for on call shifts recorded in BTE in addition to REG pay for being in an on-call status.
- CLP**     **Compensatory Leave Payout (Cash)** Used to pay an employee for accrued Comp Leave Balances (i.e. Reduced % time of employment, Termination's). [This earn code is used by Central HR only.](#)
- CLU**     **Compensatory Leave Used (Cash)** Used when an employee is out on VSDP and wants to use Comp Leave to supplement periods of 80% and 60% short-term disability payments. [This earn code is used by Central HR only.](#)
- COP**     **Compensatory Overtime Payout (Cash)** Used to pay an employee for accrued Comp OT Balances (i.e. Reduced % time of employment, Termination's). [This earn code is used by Central HR only.](#)
- CPA**     **Corrected Pay Amount (Cash)** Used for corrections to P14 payments **ONLY**. [All retroactive earn codes should be added to the position the money was associated with when earned/due.](#)  
Example: if a \$30,000 P14 was created for 6 pays for the summer (Pays 10-15 or 5/10-8/9) at \$5,000/pay but not entered until after pay 10, the payment for pay 11 would be 1 payment as a P14 for \$5,000 and 1 payment as a CPA for \$5,000 to correct for pay 10.
- D10**     **Disability 100 % Pay (Cash)** Used when an employee is on VSDP and receives 100% pay. Used in place of REG. [This earn code is used instead of REG by Central HR or Payroll only.](#)
- D80**     **Disability 80 % Pay (Cash)** Used when an employee is on VSDP and receives 80% pay. Used in place of REG. [This earn code is used instead of REG by Central HR or Payroll only.](#)
- D60**     **Disability 60 % Pay (Cash)** Used when an employee is on VSDP and receives 60% pay. Used in place of REG. [This earn code is used instead of REG by Central HR or Payroll only.](#)
- DIF**     **Shift Differential (Cash)** Used to pay employees additional monies for working 2<sup>nd</sup> shift. Commonly used for Vet-Med and Dining employees who work hours outside the normal 8 a.m. to 5 p.m. work day.
- DOC**     **Dock Pay (Non-cash)** Used when an employee is away from work and does not have any type of leave to cover the time away. This code DOES reduce Regular earnings. [This earn code is used instead of REG by Central HR or Payroll only.](#)
- DTR**     **Dining Training Hours (Cash)** Used for recording hours for Dining training *only*. These hours should be verified by the Dining Department for time and accuracy.

- DUE** **DUES (Non-cash)** Used to record the taxable value of employer-paid memberships provided by Virginia Tech to employees. This code increases taxable gross for IRS reporting purposes; no cash payment is made to the employee.
- FLC** **Fair Labor Overtime (Cash)** Used when overtime is due per the Fair Labor Standards Act. Used for Wage payroll only. This is a system generated earn code for any employee who works more than 40 hours for **all** positions for the VT work week (Saturday at 12:00 a.m. to Friday at 11:59 p.m.)
- FPU** **Family Personnel Leave Used (Cash)** Used to pay an employee for accrued Family Leave Balances (i.e. Reduced % time of employment, Termination's). [This earn code is used by Central HR only.](#)
- FRI** **Faculty Research Incentive (Cash)** Used when a faculty who charges at least 10% of their academic year salary to competitively awarded grants and contracts.
- HBR** **Health Benefit Reimbursement (Cash)** Used to reimburse employees for certain state offered benefit programs.
- HSR** **Hourly Special Rate (Cash)** Used to allow special rates to be added to an employee's wage record during payroll process, to accommodate rate change without adjusting prior payroll payments.
- IBA** **In-Band Bonus - Alignment (Cash)** Used when a department gives an employee an in-band bonus for Alignment.
- IBC** **In-Band Bonus – Change in Duties (Cash)**. Used when an employee is assigned new duties.
- IBN** **In-Band Bonus - New KSA's (Cash)**. Used when an employee has achieved a new training or education level.
- IBR** **In-Band Bonus – Retention (Cash)** Used when an employee receives a job offer and the department decides to give a bonus to keep the employee.
- JTF** **Police – Joint Task Force (Cash)** Used in Banner Time Entry (**BTE**) when an employee works a police event. The rate is 1.5 times that of the employee's base pay. [This earn code is used by the Police department and central Payroll only.](#)
- LOA** **Loan/overpayment to be repaid (non-cash)** Used to record an overpayment of wage or salary funds to an employee until the employee returns the funds to the university thru accounts receivable. [This earn code is used by Central HR and Payroll only.](#)
- LPP** **Leave with Partial Pay W/Benefits** Used for employees on Leave with Partial Pay. [This earn code is used by Central HR and Payroll only.](#)
- LRL** **Leave Retirement/Life Insurance (Non-cash)** Used when an employee is on educational leave with partial pay. This code gives the employee the additional retirement and life insurance necessary to make the contribution as if getting full pay. [This earn code is used by Central HR and Payroll only.](#)

- LSH** **Leave Sharing Used (Cash)** Used when an employee is receiving leave sharing. [This earn code is used by Central HR only.](#)
- LWB** **Leave with Full Pay & Benefits (Cash)** Used to track employees on leave with full pay and benefits. [This earn code is used by Central HR only.](#)
- LWO** **Leave with Out Pay Without Benefits (Non-cash)** Used for employees on leave without pay who have no benefits. [This earn code is used by Central HR only.](#)
- LWP** **Leave without Pay with Benefits (Non-cash)** Used for employees on leave without pay who have some or all benefits. [This earn code is used by Central HR only.](#)
- MA#** **Mobile Allowance Voice/Text (Cash)** Used to reimburse an employee for a portion of their cell phone bill. The rate is calculated by the controller's office based on current usage data. The employee's cost must exceed the amount of reimbursement. The different #s (1, 2, or 3) represent different levels of the allowance which is reviewed annually. [This is entered on a separate job by HR.](#)
- MIC** **Miscellaneous (Cash)** Used for any miscellaneous adjustments to employee's earnings. (Ex. Reimbursement for dues paid by employee). [This earn code is used by Payroll only.](#)
- MIS** **Miscellaneous (Non-cash)** Used to add the taxable value of a fringe benefit to the employee's earnings for tax purposes. [This earn code is used by Payroll only.](#)
- NSS** **Non-State Salary (Non-cash)** Used to record monies paid to employees (Extension Agents etc.) from a source other than state monies. The state has to pay certain benefits (Retirement etc.), and withholdings certain deductions based on total dollars paid to an employee from all sources. [This earn code is used by Central HR only.](#)
- OTH** **Over Time (1.5 Times Base rate) (Cash)** Used for paying employee overtime. This code pays the employee 1 and 1/2 times the regular hourly rate for working more than 40 hours for all combined jobs in one week. Used for Salary employees.
- OTM** **Over Time Meals (Cash)** Used to pay for employee meals when they work overtime and a refund is requested.
- OTP** **Over Time Pay (Straight Time) (Cash)** Used to pay employees for overtime worked at their straight rate. Used for Salary employees. EXAMPLE An employee works 34 hours Tuesday thru Friday and Monday was a holiday. Adding the 8 holiday hours to the 34 worked makes 42 total hours for that week. The employee should receive 2 hours additional pay at regular rate.
- OTR** **Over Time Pay (Retro) (Cash)** Used to pay an employee retro Overtime due that was not previously paid.
- OTS** **Over Time Pay (Special) (Cash)** Used to pay an employee additional overtime due at a special rate due to other pay factors (holiday/event/pay rate change, etc.)
- P14** **P14 Payments (Cash)** Used for adjunct faculty payments. Payments will be associated with account code 11604 for T&R faculty. If the payment is one-time and not for T&R faculty please

reach out to EA or Payroll for guidance on other types of payments available. Please see the P14 guidelines <https://policies.vt.edu/4296.pdf>

- POT** **Police Overtime (Cash)** Allows entry of police overtime rate, to include the police adjustment when calculating the hourly rate. For Police Officers **ONLY**. This earn code is used by the Police department and central Payroll only.
- PPU** **Paid Parental Leave Used (Cash)** Used to track the amount of Paid Parental Leave used by an employee in a given year. This earn code is used by Central HR only.
- PSE** **Police – Special Event (Cash)** Used in Banner Time Entry (**BTE**) when an employee works a police special event. The rate is 1.5 times that of the employee's base pay. This earn code is used by the Police department and central Payroll only.
- REG** **Regular Earnings (Cash)** Used to show actual hours worked for wage employees and 1/24<sup>th</sup> of a employee's annual salary.
- RET** **Retroactive Pay (Cash)** Used to pay monies due to employees for retroactive actions such as a missed or partial payment. This earn code should primarily be used by central HR or Payroll. All retroactive earn codes should be added to the position the money was associated with when earned/due. Departments requesting retro pay should keep backup documentation for hours and amounts.
- RGT** **Retroactive Graduate Assistantship Pay (Cash)** Used to pay monies due to Graduate Assistants for retroactive actions such as a missed or partial payment. All retroactive earn codes should be added to the position the money was associated with when earned/due. Departments requesting retro graduate pay should keep backup documentation for hours and amounts.
- RSI** **Retroactive Pay Increase (Salary)** Used for retroactive pay increases. This earn code is used by Central HR only.
- RST** **Retroactive Stipend Payment (Cash)** This is used to pay a student for stipend (fellowship) back pay due. All retroactive earn codes should be added to the position the money was associated with when earned/due. Departments requesting retro stipend pay should keep backup documentation for hours and amounts.
- RW1** **Remote Work Allowance (Cash)** Used to reimburse an employee for expenses related to remote work. The rate is calculated by the controller's office based on current usage data. The employee's cost must exceed the amount of reimbursement. This is entered on a separate job by HR.
- SAS** **Salary Adjustment Supplement (Cash)** Used to record a cash payment from HR to supplement employees with annual salaried below a certain threshold. This earn code is used by Central HR only.
- SBP** **Sick Bank Paid (Cash)** Used to pay employees for sick leave which was banked when the employee chose the VSDP sick leave program. This earn code is used by Central HR only.
- SEV** **Severance Pay** Used when an employee has been employed for a period of time and is laid off. This earn code is used by Central HR only.

SLP	<b><u>Sick Leave Pay Out (Cash)</u></b> Used to pay employees the amount due them from their Sick Leave Balances when they terminate or change status. <a href="#">This earn code is used by Central HR only.</a>
SNP	<b><u>Suspend With Out Pay (Non-cash)</u></b> Used when an employee is suspended without pay. <a href="#">This earn code is used by Central HR only.</a>
SST	<b><u>Summer School Regular Employee Teaching (Cash)</u></b> Used to pay university employees hired to teach for the summer.
ST	<b><u>Summer School Temporary Employee Teaching (Cash)</u></b> Used for employees hired to Teach during the summer only.
STP	<b><u>Stipend Payment (Cash)</u></b> Used to make payments to students who have been awarded scholarships or fellowships. No taxes are withheld from these payments.
TAN	<b><u>Tuition Assistance Program (Cash)</u></b> Used when an employee has taken a class at another school and is to be reimbursed for tuition through payroll. All monies paid to reimburse the employee for tuition expenses are considered a fringe benefit. Any amount under the annual tax limit is not taxable and will be added as a cash, non-tax earn code to one pay period. <a href="#">This earn code is used by Payroll only.</a>
TAP	<b><u>Tuition Assistance Program (Non-cash)</u></b> Used when an employee has their graduate level or higher school fees paid for by waivers. All monies paid on the employee's behalf are considered a fringe benefit. Any amount over the annual limit is taxable and will be added as non-cash earnings to one or multiple pay periods. <a href="#">This earn code is used by Payroll only.</a>
TDC	<b><u>Travel/Dependent Care (Cash)</u></b> Used to pay employees for dependent care during travel.
TLE	<b><u>Travel/Living Expenses (Cash)</u></b> Used to pay employees for travel or living expenses. <a href="#">This earn code is used by Payroll only.</a>
TPP	<b><u>Temporary Pay (Cash)</u></b> Used by departments to supplement an employee's regular pay when they take on additional duties for a temporary period of time.
TRC	<b><u>Travel-Public Carrier (Cash)</u></b> Used to add income for taxable travel to employee's earnings. <a href="#">This earn code is used by Payroll only.</a>
TRL	<b><u>Travel-Living Expenses</u></b> Used to add income for taxable living expenses to employee's earnings. <a href="#">This earn code is used by Payroll only.</a>
TRR	<b><u>Travel-Public Carrier (Cash)</u></b> Used to add income for non-taxable travel to employee's earnings. <a href="#">This earn code is used by Payroll only.</a>
TRT	<b><u>Travel-Training &amp; Conference (Cash)</u></b> Used to add income for non-taxable travel to employee's earnings. <a href="#">This earn code is used by Payroll only.</a>
TRV	<b><u>Travel-Personal Vehicle (Cash)</u></b> Used to add income for non-taxable use of an employee's personal vehicle for business travel to the employee's earnings. <a href="#">This earn code is used by Payroll only.</a>

- TUI**     **Tuition Reimbursement (Cash)** Used when an employee has taken a class at another school and is to be reimbursed for tuition through payroll. All monies paid to reimburse the employee for tuition expenses are considered a fringe benefit. Used in conjunction with TAN for the taxable amount of reimbursement paid for graduate level or higher studies. Any amount over the annual limit is taxable. [This earn code is used by Payroll only.](#)
- W66**     **Workers Compensation VSDP (Cash)** Used to reduce earnings due when employee is on VSDP and Workers Comp. This code will allow the employee to receive the 66.66% of normal pay per workers comp rules.
- WC**     **Workers Compensation (Non-cash)** Used to reduce gross earnings due to work time missed by the employee due to a workers compensation injury. Used in place of the code for Regular earnings. [This earn code is used by Payroll only.](#)
- WST**     **Winter School Regular Employee Teaching (Cash)** Used to pay university employees hired to teach for the winter.