

Applicable FB rate	Object code	Object code description in CUFS	Proposed use	Change from current use
full	0010	Faculty salaries, regular <sup>1</sup>	The annual contractual salary rate paid (over 12 months) to faculty for 9, 10, 11, or 12 months of service. This includes assistant professors, associate professors, full professors, and instructors. It may include clinical faculty, visiting faculty, lecturers, senior lecturers, College lecturers, and visiting lecturers if they are benefits-eligible (otherwise, they should be paid on object 0040). This object code also is used for any portion of the academic year salary paid from a sponsored project or other restricted fund.	Not for non-benefits eligible faculty, who should be paid on object 0040, nor for miscellaneous pay to faculty, which should be charged on object 0063.
full	0015	Med fac salary, SDA credits	Should be expense credits only, for 9-month Medical School faculty who charge salaries to grants.	
full	0020	Faculty summer salary	Summer salary for 9 or 11 month faculty only. Includes both faculty conducting research during the summer, and full-time faculty teaching in the Summer Session.	Not for teaching overload, administrative stipend, or other additional pay to faculty; not for adjunct faculty; not for honoraria or awards; not for Residential College Masters; not for continuing education counseling.
full	0030	Research professional salary	The salary paid to research associates, research faculty, research fellows, and non-NRSA post-doctoral fellows, all of whom are eligible for the full suite of benefits. Includes the Mellon post-doctoral fellows, who are eligible for faculty benefits.	Not for pay to pre-doctoral fellows, visiting scholars or others who are not benefits eligible (and who are normally unpaid, and normally not providing any services). NU does provide health and dental insurance for visiting scholars who meet earnings threshold; if they are paid, they should be charged to this object??? or 0040???
statutory	0040	Academic occasional salaries	The salary paid to adjunct faculty who are not benefits eligible. Typically, this is for salary paid to those providing instructional services for credit on a basis that is not calculated annually (e.g., quarterly or hourly). This object should also be used for visiting pre-doctoral students who receive pay???	May include payments to visiting faculty, lecturers, and instructors if they are not benefits-eligible (half-time for one year or full-time for half a year). May include lecturers in the School of Continuing Studies, if they are not benefits-eligible.
full	0050	Academic professionals	The salary paid to librarians, coaches, physicians (in Student Health Services) and counselors (in Counseling and Psychological Services).	Not for center directors or assistant directors
full	0060	Administrative salaries	The salary paid to academic administrators like President, VP's, Provost, and deans. Salaries and budgets for this group are managed centrally, outside their respective areas, even though the budgets reside within the area. Also includes salary paid to academic administrators like associate provosts, associate or assistant deans with academic rank, department chairs, assistant chairs, center directors, assistant center directors, and academic advisors.	Not for administrative appointments to faculty of less than six months; those should instead be charged to object 0063.
none - exempt	0062	Internal consulting (KGS M)	Payments to KSM faculty for teaching in the Allen Center executive education programs.	Not for non-KSM faculty teaching in the Allen Center executive education programs; those should be paid on object 0063; not for KSM summer salary, which should be paid on object 0020.

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statutory	0063	Faculty miscellaneous pay	Other compensation to benefits-eligible faculty that does not enter into their benefits base; e.g., administrative stipends, teaching overload, honoraria or awards, housing assistance, tuition assistance over and above the standard benefit, NU Press royalties, Tech Transfer Program royalties distributed as compensation, payments to Residential College Masters...Generally, these payments should be processed on additional pay forms. That includes cases where a faculty member assumes administrative duties for less than six months of the year. Administrative appointments for greater than six months should be set up under object 0060 and processed on a position/appointment form.	Endowed professorship plus-ups? First month's health insurance premium???
none - exempt	0065	Northwestern Mem Fac Found	For NMFF pay to clinical faculty with joint appointments in FSM and NMFF (common paymaster). Only to be used if there is at least \$1,000 per year or \$83 per month paid by NU (on object 0010) in addition to NMFF pay; otherwise, should be paid directly by NMFF. Object should only be used on account 7998-NMF-2000. This is different than 0022-370-4587 (reimbursements from NMH) and from 0022-370-4585 (NMFF billing acct); regular salary objects used on those accounts.	
statutory	0067	Faculty incentive compensation	Payments to Medical School basic science faculty under the School's established incentive plan which sets expectations for academic year salary recovery. These payments are not part of the faculty member's benefits base, nor are there retirement plan contributions on this pay. These payments cannot be charged to sponsored projects.	
Graduate School student	0070	TGS teaching assistants-regular	The salary paid to TGS graduate students serving as teaching assistants.	Not for students outside the Graduate School, who should be charged instead to new object 0079.
none - exempt	0072	TGS teaching assistants-work study	The salary paid to graduate students serving as teaching assistants and supported with Work Study funds.	
Graduate School student	0076	TGS research assistants	The salary paid to TGS graduate students serving as research assistants.	Not for students outside of the Graduate School, who should instead be charged to new object 0077. Not for NRSA pre-doctoral fellows or NRSA post-doctoral fellows; see stipend objects below??? Not for visiting pre-doctoral fellows; if paid, they should be charged to object 0040.
none - exempt	0077	Non-TGS research assistants	The salary paid to non-TGS students serving as research assistants.	
Graduate School student	0078	TGS student assistants	The salary paid to TGS graduate students serving in a capacity other than teaching or research (e.g., a primarily administrative function).	residence hall coordinators???

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none - exempt	0079	Non-TGS student assistants	The salary paid to non-TGS students serving in a capacity other than research assistantship.	
full	0100	Professional exempt	The salary paid to managerial and professional employees who are exempt from provisions of the Fair Labor Standards Act. Includes Athletics interns, who are full-time staff and benefits-eligible. Includes assistant and associate vice presidents. Includes salaries paid to part-time staff who are benefits-eligible. Generally do not expect to charge this object on sponsored accounts. Generally, faculty should have a secondary paid appointment for any administrative work. We assume this pay will be added to their benefits base, hence the regular benefits rate will be charged on them.	
statutory	0101	Miscellaneous pay - staff	Other compensation to benefits-eligible staff that does not enter into their benefits base; e.g., additional pay, teaching in the Summer Session, signing bonus, retention bonus, housing assistance, tuition assistance, research subject fees paid to regular employees that exceed \$50 in a single payment, etc. Generally, these payments should be processed on additional pay forms. That includes cases where an employee takes on an additional temporary assignment lasting less than six months. Includes payments to part-time staff who are not benefits-eligible (whether exempt or non-exempt??). In those cases, need to override the default object for a particular title (eg. dept asst < 17.5 hrs/wk should map to 0101, not 0102).	includes payments over the summer for 9 or 10 month staff (reduced work calendar staff)??? Or must they be on term-limited appointment under regular staff salary objects (0100, 0102, etc.)??? Or use a temporary, benefits-eligible title for them??
full	0102	Secretarial/clerical	The wages paid to employees whose positions are classified as secretarial or clerical. Includes salaries paid to part-time staff who are benefits-eligible. Generally do not expect to charge this object on sponsored accounts.	
full	0104	Technical/paraprofessional	The wages paid to employees whose positions are classified as technical or paraprofessional. Includes salaries paid to part-time staff who are benefits-eligible.	
full	0106	Service/maint/skilled crafts	The wages paid to employees whose positions are classified as providing a service or maintenance function. Includes salaries paid to part-time staff who are benefits-eligible. Generally do not expect to charge this object on sponsored accounts.	
statutory	0110	Temporary wages	The wages paid to non-permanent employees in compensation for providing occasional, non-academic services. For exempt staff, the cut-off is 6 months of service in a 12 month period; for non-exempt staff, 1000 hours of service in a 12 month period.	Not for payments to permanent employees for services over and above their primary appointment or responsibility; for that, see object 0101 above. Not for non-permanent employees providing occasional <u>academic</u> services; for that, see object 0040 above.

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statutory	0112	Overtime wages (premium)	Wages paid to non-exempt staff for overtime.	
none - exempt	0120	Student regular wages <sup>2</sup>	The hourly wages paid to students for services rendered in primarily non-exempt capacities.	Not for non-students (i.e., anyone not registered for classes at the time service is performed). As noted above, pre-doctoral fellows, if paid, should be charged to object 0040???
none - exempt	0122	Regular Fed work study	The hourly wages paid to students for services rendered in primarily non-exempt capacities and supported with Work Study funds.	
none - exempt	0123	America Reads work study		
none - exempt	0124	Medill work study		
none - exempt	0125	Community service Fed Wk Study	Expenses for the outreach program of the Federal Work Study grant.	
NA	8050	Stipend	Financial assistance to graduate or professional students. Includes NRSA pre-doctoral fellow.	Not for visiting pre-doctoral fellows; since they are not registered NU students, they do not qualify for student status exemption from FICA withholding.
NA	8060	Stipend - service		
NA	8070	Stipend - supplement	Financial assistance to graduate or professional students given as an allowance.	
NA	8080	Taxable post-doc fellowships	NRSA post-doctoral fellows.	
NA	8084	Purchased svcs - interns & residents		
NA	0180	Fring benefits - full	This object reflects benefit charges under the full rate. Depending on the funding source, either the nonFederal or Federal rate will be applied.	
NA	0181	Fring benefits - statutory	This object reflects benefit charges under the statutory rate.	
NA	0182	Fring benefits - TGS student	This object reflects benefit charges under the TGS student rate.	
NA	0183	Fring benefits - NRSA health/dental	This object reflects benefit charges for NRSA health/dental insurance benefits expenses. Generally, it will only be applied to sponsored accounts.	

Notes:

<sup>1</sup>ROTC lecturers and contributed service faculty are unpaid, and therefore are not identified with a specific object code. These faculty are eligible for the educational assistance benefit though.

<sup>2</sup>Interns and residents only receive pay through NMH, therefore they are not associated with any object code above. Athletics interns are treated as full staff (see object 0100).