

UNMC Wage Code Types (WCT) Applicable for Sponsored Projects, per Policy 6102

WCT Included in IBS (if applicable)

WCT	Purpose	Definition
Typical		
1003	Regular Pay – Monthly	Applies to employees paid monthly for 12 months of service over 12 months
Non-Typical Appointments		
1004	10 mo. Paid over 12 mo	Applies to employees monthly paid for 10 months of service over 12 months
1008	9 mo. Paid over 12 mo	Applied to employees monthly paid for 9 months of service over a 12 months
1412	Summer Instructional	Applies to summer salary in an instructional setting for those paid on 9/12 or 10/12 appointments
1413	Summer Research	Applies to summer salary in an research setting for those paid on 9/12 or 10/12 appointments
Non-Resident Alien (NRA) Appointments		
9XXX	NRA Compensation	Applies to non-resident aliens who have signed a tax treaty
1N37	NRA Temp Salary	Applies to non resident aliens on a temporary employment status. Similar to 1037.
Allowable Stipends		
1010	Administrative Stipend	<p>Payments for additional assigned duties established by an appointment</p> <ul style="list-style-type: none"> • May be defined for a period of time, or may be indefinite • Applies to administrative titles such as Chancellor, Dean, Chair, including associate, assistant, vice, and unit Director or deputy (MMI) • To calculate annual salary increases for: <ul style="list-style-type: none"> ○ Faculty – Calculate increases on the total salary (base and stipend) and add to the base. The original value of the stipend is retained. ○ Managerial/professional – Calculate increases (base and stipend) and add increases to base and stipend. The original value of the stipend increases.
1012	Clinical Stipend	<ul style="list-style-type: none"> • Only used by COM, contact Galen Kathol with any questions (559-7306) • Payment for clinical activities – usually for a period of one year or less • Payments can vary by the month, so this is difficult to annualize for IBS in the RSS View Salary System. SPA should contact HR Dept. to confirm the payment amount and time period.

WCT Included in IBS (if applicable)

WCT	Purpose	Definition
1019	Non-Clinical Stipend	Payment for additional duties not defined by an established appointment <ul style="list-style-type: none"> • Is a temporary appointment • Does not apply to senior administrative titles (e.g. Chair, Dean) which are covered under 1010 • Does not apply to clinical duties as assigned in 1012
1406	Regents Professor	Applies to faculty salary or stipend for named Professorships or named Chairs. <u>Not</u> to be used to indicate payments for Assistant, Associate or full Professors, Chairs, Deans or Chancellors.
Hourly Employees		
1001	Hourly Rate, WCT that shows up on IT008 and IT9027 screens	Applies to employees paid on an hourly basis (Non-exempt). In SAP shows up as “2REG” in payroll records after paid.
2505	Temporary / Std Work Hours	Applies to temporary employees, often used for students who work on grants on part-time basis.
2NRG	NRA—Hourly pay	Applies to non-resident aliens who have signed a tax treaty.
Other Salaried		
1037	Temporary Salary	Applies to payment of persons on a temporary employment status. Such employees are not eligible for benefits
Non-Employee Appointments		
1038	Summer Graduate Salary	Graduate Assistants
1039	Graduate Salary	Graduate Assistants
1016	Fellowship/Graduate – Salary	Applies only to salary on <u>NRSA</u> training grants in which the fellows are not employees. Salary is not subject to taxes per NIH policy
1416	Fellowship/Graduate – Salary	Applies only to benefits on <u>NRSA</u> training grants in which the fellows are not employees. Salary is not subject to taxes per NIH policy

WCTs Excluded From IBS

WCT	Purpose	Definition
Work Study		
2506	Work Study Academic Year	Applies to temporary student employees, partially paid with federal funds
2507	Work Study Summer (June)	Applies to temporary student employees, partially paid with federal funds
2508	Work Study Summer (July)	Applies to temporary student employees, partially paid with federal funds
Stipends		
1014	Dental Clinical Stipend	Applies to only COD Faculty members who perform clinical work for University Dental Associates a (501(c)3 organization. Since this payment is not a guaranteed portion of the base salary it cannot be included in IBS.
1410	Supplemental Compensation	This WCT is excluded from IBS. This payment is fully explained in Policy 3039 and related procedure.
Non-Resident Alien (NRA) Appointments		
14N1	Additional Compensation – NRA	Applies to those who have signed the tax treaty
915F	NRA Fellowship	Applies to non-resident aliens who are students receiving fellowship /scholarship stipends. Fellows paid with this WCT are not considered employees.
Other		
2SAL	Salary Employee Pay Hours	Used <u>only</u> by Payroll Dept. to pay wages through the “adjustment process.”

WCTs Excluded from Salary View system in RSS, but Included in IBS & Permissible for Expensing on Sponsored Projects

Note: The following are “excluded” from Salary View Access in RSS since these payments cannot be annualized for the award budget in SAP or RSS. However, these wage codes are included in IBS and can be charged to federal awards.

WCT	Purpose	Definition
2702	Shift Hours at 10%	Payment of shift differential, for employees who are not on a shift schedule.
2704	Shift Overtime at 15%	Payment of shift differential, for employees who are not on a shift schedule.
2801	No Shift Prem of 10%	Payment to employees not taken off the shift schedule, but no longer receive

- If you have questions on any of this information, contact Financial Compliance 559-5838

WCTs Excluded from Salary View system in RSS, but Included in IBS & Permissible for Expensing on Sponsored Projects

Note: The following are “excluded” from Salary View Access in RSS since these payments cannot be annualized for the award budget in SAP or RSS. However, these wage codes are included in IBS and can be charged to federal awards.

WCT	Purpose	Definition
		shift differential pay.
2802	No Shift Prem of 7.5%	Payment to employees not taken off the shift schedule, but no longer receive shift differential pay.
2803	No shift Prem of 15%	Payment to employees not taken off the shift schedule, but no longer receive shift differential pay.
4401	Additional Compensation	One-time payment for additional duties, fully defined in Policy 1017 and related procedure.
1404	Overload	Compensation to employees above their primary contract with the University for work performed outside their primary duties and work hours (see Policy 1017 and procedure section 5.3)
1419	New Faculty / Retention Stipend	New Faculty/Retention stipends allow for short-term (1-year or less) payments to faculty as consideration for work done during the stated period of time in order to allow the University to react to market fluctuations that could negatively affect the long-term mission of the institution (see Policy 1017 and procedure section 5.5).
1420	In Lieu Payment Stipend	Compensation <u>paid to a non-academic employee</u> on a one-time or recurring basis outside of his/her regular base wage/salary in accordance with UNMC’s annual July 1 wage adjustment guidelines for stipends in lieu of a base wage/salary increase (see Policy 1017 and procedure section 5.4). This type of payment can be done for an exempt monthly or nonexempt biweekly paid employee.
OTD	Overtime Compensation	Used to Pay Overtime

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