

<i>New Code</i>	<i>Description</i>	<i>Explanation/Comments</i>
Wages and Benefits:		
5000	Tenure Track Faculty Salaries	Faculty salaries, subject to full-time fringe benefit rate.
5010	Continuing Non TT Faculty	Continuing non-tenure track faculty salaries, subject to full-time fringe benefit rate.
5020	Contingent Faculty	Contingent faculty wages, subject to part-time fringe benefit rate.
5030	Faculty Supplemental Pay	Additional payments to faculty above regular pay for overloads, research, honorariums, etc.
5100	Exempt Salary	Salaries for exempt staff, subject to full-time fringe benefit rate.
5200	Non-Exempt Wages	Wages for non-exempt staff, subject to full-time fringe benefit rate.
5250	Staff Temporary Appointment	Wages for temporary appointments.
5300	Staff Supplemental Pay	Additional payments to staff above regular pay for awards, honorariums, etc.
5310	Staff Overtime	Overtime wages for non-exempt staff.
5400	Federal Work Study	Student wages under federal work study program. (overflow-amounts in excess of award-to 5410)
5800	Employee Benefits	Employee fringe benefit allocations. Required for any unit where wages are charged.
Other Expenses:		
6010	Contracted Services	Non-payroll payments to consultants & independent contractors.
6020	Speaker/Honorarium	Non-payroll honorariums, payments to speakers.
6210	Mailing/Shipping	Mailing & shipping expenses, including postage.
6230	Printing/Duplicating	Copying & printing charges.
6240	Supplies	Supplies & materials, including office supplies, instructional supplies, media supplies.
6280	Equipment Less than \$5k	Purchases of equipment that are not capitalizable (cost per item is less than \$5,000).
6281	Capitalizable Equipment	Purchases of capitalizable equipment (cost per item is \$5,000 or greater).
6291	Credit Card Fees	Fees for processing of credit card receipts.
6350	Computer Equip Less than \$5k	Purchases of computer equipment that are not capitalizable (cost per item is less than \$5,000).
6351	Capitalizable Computer Equip	Purchases of capitalizable computer equipment (cost per item is \$5,000 or greater).
6460	Maintenance/Repair	Maintenance & repair costs for facilities & equipment.
6500	Travel	All travel costs, as well as costs for meals & entertainment. Includes travel costs for hosting guests.
6600	Conf Registration/Webinars	Registration costs for conference & webinars; professional development.
7201	Program Related Food/Housing	Costs for food & housing related to programs (not travel), and all catering charges.
7810	Memberships	Memberships in industry, professional & trade organizations, subscriptions.