

## Operating Expenses Payroll

### Personnel Services (611000 – 699999)

#### [611110 – Faculty Earnings](#)

This GL account is used to record the earnings after the implementation of the Fringe Benefit Pool (FBP) for salaried academic staff at the University of Florida who obtains the rank of Professor, Associate Professor, Assistant Professor, Associate, Instructor, or Lecturer.

#### [611120 – Faculty-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Faculty Earnings recorded in GL account 611110.

#### [611220 – Faculty-Moving Fringe Pool](#)

This GL account is used to record the Fringe Benefit Pool (FBP) allocation on Faculty Moving Expenses recorded in GL account 611210.

#### [611310 – Faculty-Additional Pay](#)

This GL account is used to record Faculty-Additional Pays.

#### [611320 – Faculty- Additional Pay Fringe Pool](#)

This GL account is used to record the Fringe Benefit Pool (FBP) allocation on Faculty-Additional Pay earnings.

#### [611400 – Faculty Leave Cashouts/SL Pool](#)

All 611400 expenses are charged to the FBP. The 611400 account includes faculty leave cash outs and sick leave pool used.

#### [612110- College of Medicine Clinical Faculty-Earnings](#)

This GL account is used to record College of Medicine Clinical Faculty earnings.

#### [612120 – College of Medicine Clinical Fac-Earning Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty earnings.

#### [612220 – College of Medicine Clinical Fac-Moving Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty moving expense.

#### [612310 – College of Medicine Clinical Fac- Additional Pay](#)

This GL account is used to record College of Medicine Clinical Faculty additional pays.

[612320 – College of Medicine Clinical Fac- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on College of Medicine Clinical Faculty- Additional Pay earnings.

[612400 – College of Medicine Clinical Fac LVCO/SLPool](#)

All 612400 expenses are charged to the FBP. The 612400 account includes faculty leave cash outs and sick leave pool used.

[621110 – Exempt Teams/USPS-Earnings](#)

This GL account is used to record Exempt TEAMS and USPS earnings after the implementation of the Fringe Benefit Pool (FBP).

[621120 – Ex Teams/USPS-Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS earnings recorded in GL account 621110.

[621220 - Exempt Teams/USPS-Moving Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS moving expense.

[621310 - Exempt Teams/USPS- Additional Pay](#)

This GL account is used to record Exempt TEAMS & USPS additional pays.

[621320 – Exempt Teams/USPS- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Exempt TEAMS and USPS-Additional Pay earnings.

[621400 – Exempt Teams/USPS-LVCO/SLPool](#)

All 621400 expenses are charged to the FBP. The 621400 account includes leave cash outs and sick leave pool used.

[623110 - College of Medicine TEAMS – Earnings](#)

This GL account is used to record UF Health Regional Physicians -TEAMS earnings.

[623120 - College of Medicine TEAMS – Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on UF Health Regional Physicians - TEAMS earnings

[623220 - College of Medicine TEAMS – Moving Fringe Pool](#)

This GL account is used to record the FBP allocation on UF Health Regional Physicians - TEAMS moving expense.

[623310 - College of Medicine TEAMS – Additional Pay](#)

This GL account is used to record UF Health Regional Physicians -TEAMS additional pays.

[623320 - College of Medicine TEAMS – Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on UF Health Regional Physicians - TEAMS Additional Pay earnings.

[623400 - College of Medicine TEAMS – /USPS-LVCO/SLPool](#)

All 623400 expenses are charged to the FBP. The 623400 account includes UF Health Regional Physicians -TEAMS leave cash outs and sick leave pool used.

[631110 - NonExempt Teams/USPS-Earnings](#)

This GL account is used to record Non-exempt TEAMS and USPS earnings.

[631120 - NonExempt Team/USPS-Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Non-Exempt TEAMS and USPS earnings recorded in GL account 631110.

[631310 – NonExempt Teams/USPS Additional Pay](#)

This GL account is used to record Non-exempt TEAMS and USPS additional pays.

[631320 – NonEx Team/USPS- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Non-Exempt TEAMS and USPS Additional Pay earnings.

[631400 - NonExempt Teams/USPS-LVCO/SLPool](#)

All 631400 expenses are charged to the FBP. The 631400 account includes leave cash outs and sick leave pool used.

[651110 – Temporary Faculty-Earnings](#)

This GL account is used to record Temporary Faculty earnings after the implementation of the Fringe Benefit Pool (FBP). Temporary faculty may be either full-time or part-time.

[651120 – Temp Faculty -Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Temporary Faculty earnings recorded in GL account 651110.

[652110 – Graduate Assistants-Earnings](#)

This GL account is used to record Graduate Assistants earnings after the implementation of the Fringe Benefit Pool (FBP).

[652120 – Grad Assistant -Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Graduate Assistant earnings recorded in GL account 652110.

[652310 – Graduate Assts-Addl Pay](#)

This GL account is used to record Graduate Assistants additional pay.

[652320 – Grad Assts-Addl Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Graduate Assistant-Additional Pay earnings.

[653110 – Clin Post Doc/Fell/Interns -Earnings](#)

This GL account is used to record Clinical Post Docs Fellows and Interns earnings after the implementation of the Fringe Benefit Pool (FBP).

[653120 - Clin Post Doc/Fell/Interns-Earn FRP](#)

This GL account is used to record the FBP allocation on Clinical Post Doc Fellows and Interns earnings recorded in GL account 653110.

[653220 - Clin PD Fell/Intern-Moving FBP](#)

This account is used to record the fringe benefit pool assessment on the portion of a clinical post doc employee's self-move reimbursement that is considered taxable income.

[653310 - Clin Post Doc/Fell/Intern Additional Pay](#)

This GL account is used to record Clinical Post Docs Fellows and Interns additional pay.

[653320 - Clin Post Doc/Fell/Intern - Additional Pay FBP](#)

This GL account is used to record the FBP allocation on Clinical Post Doc Fellows and Interns-Additional Pay earnings.

[653400 – Clin Post Doc/Fell/Intern- FBP](#)

This GL account is to be used for DPX charges for the CPFI salary plan that are charged to the FBP.

[654110 - Residents & Interns-Earnings](#)

This GL account is used to record House staff (Residents and Interns) earnings after the implementation of the Fringe Benefit Pool (FBP).

[654120 – Res & Intern-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on House staff (Residents and Interns) earnings recorded in GL account 654110.

[654310 - Residents & Interns-Addl Pay](#)

This GL account is used to record House staff (Residents and Interns) additional pay.

[654320 – Res & Intern-Addl Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on House staff (Residents and Interns)-Additional Pay earnings.

[654400 – Res & Intern-Health Gross Up](#)

All 654400 expenses are charged to the FBP. The 654400 account includes House staff's UF Health Gross Up for Taxes.

[655110 - Student Assistants-Earnings](#)

This GL account is used to record Student Assistants and Federal Work Study earnings after the implementation of the Fringe Benefit Pool (FBP).

[655120 – Student Assistants -Earn Fringe Pool](#)

This GL account is used to record the FBP allocation on Student Assistants and Federal Work Study earnings recorded in GL account 655110

[656110 – Post Doc-Earnings](#)

This GL account is used to record Post Docs earnings.

[656120 – Post Doc-Earnings Fringe Pool](#)

This GL account is used to record the FBP allocation on Post Doc earnings.

[656220 - Post Doc-Moving Fringe Pool](#)

This account is used to record the fringe benefit pool assessment on the portion of a post doc employee's self-move reimbursements that is considered taxable income.

[656310 – Post Doc- Additional Pay](#)

This GL account is used to record Post Docs additional pay.

[656320 - Post Doc- Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Post Doc-Additional Pay earnings.

[656400 – Post Doc-SL Pool/DPX](#)

All 656400 expenses are charged to the FBP. The 656400 account includes Post Doc sick leave pool used and UF Health Gross Up for Taxes.

[657110 – VM Residents & Interns-Earnings](#)

This GL account is used to record Veterinary Medicine house staff (residents and interns) earnings.

[657120 – VM Residents &Interns -Earnings fringe Pool](#)

This GL account is used to record the FBP allocation on Veterinary Medicine house staff (residents and interns) earnings recorded in GL account 657110.

[657310 – VM Residents &Interns- Additional Pay](#)

This GL account is used to record Veterinary Medicine House staff (residents and Interns) additional pay.

[657320 – VM Residents &Interns - Additional Pay Fringe Pool](#)

This GL account is used to record the FBP allocation on Veterinary Medicine House staff (Residents and Interns) additional pay earnings.

#### 657400 – VM Residents & Interns -Health Gross Up

All 657400 expenses are charged to the FBP. The 657400 account includes Vet Med Residents & Interns Health Gross Up for Taxes.

#### 659110 - Other OPS Earnings

This GL account is used to record earnings after the implementation of the Fringe Benefit Pool (FBP) for non-academic services provided by a person not filling an established position but working in an employer-employee relationship. Other Personnel Services (OPS) employees may be full-time or part-time, and they may be exempt or non-exempt.

#### 659120 – Other OPS Fringe Pool

This GL account is used to record the FBP allocation on Other OPS earnings recorded in GL account 659110.

#### 659400 – Other OPS -LVCO

All 659400 expenses are charged to the FBP. This G/L account is used for OPS employees (SalPlan OPNL) who cash out paid time off hours.

#### 680000 – Benefits & Taxes Actual

This GL account is used to record an employee's actual employer paid benefits and taxes (e.g. health insurance, retirement, employer cost of OASDI and Medicare). All 680000 expenses are charged to the FBP.

#### 680100 – Pooled Benefits (Contra Expense)

This GL account is used in the FBP to record the FBP allocation to departments.

#### 699000 – Compensated Absences

This account is used only for year-end financial statement reporting, to record the accrued liability for unused vested sick and vacation time at June 30.

#### 699010 – OPEB Expense (F&A Only)

This account records any contribution to the Other Post-Employment Benefits (OPEB) plan. It is to be used only by Finance and Accounting.

#### 699020 – Pension Expense (F&A Only)

This account records the pension expense (benefit) under GASB 68. It is to be used only by Finance and Accounting.

#### 699100 – Other Salaries

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.

#### 699200 – Other Benefits & Taxes

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.

699205 – Nontax EE Moving Reimbursement -No FBP

This account is used to record the portion of employee self-move reimbursement that is considered non-taxable. As such, these costs are not subject to the fringe benefit pool assessment.

699210 – Unemployment Compensation

Since 7/1/09, all 699210 expenses are recorded in the FBP.

699220 – Workers Compensation

Since 7/1/09, all 699220 expenses are recorded in the FBP.

699999 – Misc. Payroll Corrections (CORE OFFICE F&A ONLY)

Not for departmental use. Payroll will determine whether the charges in this account need to be moved.