

PAYROLL: UCRS ACCOUNTING PROCEDURES

Contents

	<u>Page</u>
I. Introduction	2
II. Payroll Codes	2
A. Retirement System Membership Codes	2
B. Payment Codes	3
C. Retirement Plan Codes	4
III. Computation of Contribution Amount	4
IV. Procedures for Establishing or Changing Membership-UCRP	4
A. Current Membership	4
B. Retroactive Membership	5
C. Reestablishment of Prior Service	6
D. Participation through Phased Retirement	7
V. Procedures for Enrollment in Voluntary Plans	7
A. DCP After-Tax Account	7
B. Tax-Deferred 403(b) Plan	8
C. Voluntary Plan Enrollment, Change, or Cancellation Procedures	9
VI. Procedures For Refunding Contributions	10
A. Procedures for Electing a Refund of UCRP Accumulations	10
B. Procedures for Electing a Refund of DCP Accumulations	11
C. Procedures for Electing a Refund of 403(b) Plan Accumulations	11
D. Offsetting Claims Against UCRS Refunds	12
VII. Administrative Adjustments	14
VIII. Responsibilities	16
IX. References	16
Appendix I : Visiting Appointees Title Codes	17
Appendix II : Student Title Codes	19
Appendix III: Retirement Plan Codes and Corresponding Accounts	20

PAYROLL: UCRS ACCOUNTING PROCEDURES

I. INTRODUCTION

The University of California Retirement System (UCRS)¹ consists of the University of California Retirement Plan (UCRP), a single employer defined benefit plan funded with University and employee contributions, and two defined contribution plans (the Defined Contribution Plan [DCP] and the Tax-Deferred 403(b) Plan [403(b) Plan]), funded with employee non-elective and elective contributions. Eligible employees automatically become members of UCRP as a condition of employment.

Most UCRP members make mandatory pretax contributions to the DCP Pretax Account. In addition, Safe Harbor participants (part-time, seasonal, or temporary employees²) make mandatory contributions to the DCP on a pretax basis. Eligible employees also may make after-tax contributions to the DCP After-Tax Account.

The purpose of this chapter is to describe the payroll accounting procedures associated with these UCRS plans.

II. PAYROLL CODES

A. RETIREMENT SYSTEM MEMBERSHIP CODES

The Payroll/Personnel System (PPS) automatically derives each employee's retirement system membership status. The retirement system codes are derived based on a number of factors, including an employee's student status code and the appointment percentage. The different retirement systems and their respective codes as they pertain to the PPS Employee Database are listed below:

¹ UCRS policies and procedures are included in the University of California Retirement System Plan Documents manual (Plan Documents) published by the Office of the Senior Vice President-Business and Finance.

² Safe Harbor participation also includes student employees who do not meet certain courseload requirements and certain resident aliens with F-1 and J-1 visa status.

	<u>Retirement Code</u>	<u>FICA³ Code</u>
1) UCRP		
a) Noncontributing member	B	N
b) Contributing member	U	N
c) Contributing member coordinated with FICA	U	E
d) Defined Contribution Plan (Safe Harbor)	H	M
2) Public Employees' Retirement System (PERS)		
a) With survivor benefit	P	N
b) Without survivor benefit	P	N
c) Coordinated with FICA	P	E
3) Federal Civil Service Retirement System (FCSRS)	F	N
4) Orange County Employees' Retirement System (OCERS)	O	N
5) Sacramento County Employees' Retirement Association (SCERA)	O	E
6) No Retirement Plan	(blank)	N

B. PAYMENT CODES

In addition to membership codes, all payments made to employees must indicate whether the payment is subject to retirement coverage, since some payments received by a UCRS member may not be subject to such coverage.⁴

³ FICA Code N = Not Eligible, E = Eligible, M = Medicare.

⁴ For a description of payroll payments subject to retirement coverage, refer to Accounting Manual chapter P-196-11, Payroll: Accounting for and Tax Reporting of Mandatory Deductions and Insurance Benefit Contributions.

II. PAYROLL CODES (Cont.)B. PAYMENT CODES (Cont.)

Within the PPS, the Description of Service (DOS) Table indicates which payments are eligible for retirement coverage. The NSETC code, an indicator on the DOS Table, defines the retirement contribution status for each type of payment made through the PPS.

C. RETIREMENT PLAN CODES

The retirement plan codes and corresponding accounts are listed in Appendix III.

III. COMPUTATION OF CONTRIBUTION AMOUNT

All eligible employees contribute a percentage of their base salary to UCRP. Since November 1990, these mandatory contributions have been redirected to the DCP Pretax Account. Although the University does not currently require employee contributions to UCRP, such contributions to UCRP may be required in the future.

The percentage rate⁵ applied to an employee's gross wages subject to retirement coverage is based on the year-to-date UCRP covered wage base. (The amount of UCRP covered wages below the FICA maximum wage base and the amount above the base are subject to different procedures.) The PPS calculates the percentage of an employee's gross wages subject to retirement coverage and subtracts the applicable retirement reduction amount (currently \$19⁶), the remainder is the amount the employee contributes to the DCP.

Effective with July 1983 earnings,⁷ the employee contribution amount has been used to reduce taxable gross earnings for Federal and California State income tax withholding purposes for all UCRP members.

IV. PROCEDURES FOR ESTABLISHING OR CHANGING MEMBERSHIP-UCRPA. CURRENT MEMBERSHIP

The retirement system code is automatically derived by the PPS with the processing of a Personnel Action Form (PAF) or an equivalent on-line entry document. The retirement code is derived for all newly hired or

⁵ Refer to the PPS Benefits Rate Table for the current rate.

⁶ The reduction amount was \$69.00 for the period July 1, 1982 to December 31, 1983.

⁷ Prior to July 1983, the contribution did not reduce the salary on which Federal and State income taxes were calculated.

rehired employees, as well as all current employees who become eligible for UCRP.

B. RETROACTIVE MEMBERSHIP

If an employee was erroneously excluded from UCRP membership, the **campus accounting office** must follow the procedures described below to ensure that an employee's retirement status, retroactive to the date of eligibility, is properly reflected in the records of both the payroll and retirement systems:

- Set up the appropriate retirement system membership code (see Section II above) in the employee's payroll records to establish future contributions.
- Determine the amount of UCRP contributions, if any, the employee is required to make **for the current year only**.⁸ The UCRS Accounting Office will calculate the required contributions for a prior calendar year and the total repayment amount due upon receipt of a completed Retroactive Adjustment form, a copy of the employee's earnings record, and the employee's PAF (or its equivalent).

If an employee also is subject to FICA, the earnings records for FICA coverage must be corrected retroactively, but only for the period up to the statute of limitations permitted under the Social Security Act.⁹ A chart containing the rates for prior periods is provided in Appendix I of Accounting Manual chapter P-196-30, Payroll: OASDI and Medicare Contributions.

- Complete the Overpayment/Underpayment Worksheet (UPAY 539), or an equivalent form, to correct the employee's earnings records for the retroactive period and to charge the employer contribution amount. Reverse the incorrect detail earnings entries and enter the corrected amount through the PPS to ensure that the employee receives proper retirement system service credit.

⁸ Contributions may be made on a pretax basis only if an error is recognized within 12 months of its initial occurrence. If an error is found after 12 months, the required employee contribution must be made in a single payment on an after-tax basis (see Section VII for more information).

⁹ The statute of limitations is generally three years, three months, and fifteen days from the end of the calendar year in which the wages were earned.

IV. PROCEDURES FOR ESTABLISHING OR CHANGING MEMBERSHIP-UCRP (Cont.)B. RETROACTIVE MEMBERSHIP (Cont.)

If the employee is coordinated with FICA, the corrections must be made through the PPS without FICA deductions or FICA covered gross entries for the period outside the statute of limitations. For the period within the statute of limitations, correct both UCRP and FICA data, deductions, and covered gross.

- Transmit the amount of any retroactive employee contributions to UCRP using the Gross-to-Net deduction number 028 (see chart in Appendix III). Establish a receivable for this amount in the campus accounting records. In addition, the following procedures should be followed with respect to repayment:
 - Notify the employee of the action and arrange for repayment of the required contribution.
 - If an employee terminates employment prior to repayment of the retroactive liability, notify the UCRS Accounting Office immediately. That office will instruct the campus accounting office to transfer the accounts receivable amount to UCRP via the campus financial control account. The employee's retirement accumulation will be reduced accordingly and the service credit will be adjusted prior to the initiation of any benefits.

C. REESTABLISHMENT OF PRIOR SERVICE

Employees who terminated their employment and withdrew their accumulations may be eligible to reestablish their prior service by returning to UCRP the amount withdrawn, plus interest from the date of withdrawal to their date of buyback.¹⁰ Eligible employees have a limited time in which to elect to reestablish service credit for an earlier period:

- If an employee returned to UCRP membership on or before July 1, 1997, the UCRP Accounting Office must receive the buyback election form by July 1, 2000.

¹⁰ Additional information regarding UCRP buybacks is available on the UC Benefits web site. The web site is located at the following address:
<http://www.ucop.edu/bencomn/re/buyback/prevmem.html>

- If an employee returned to UCRP membership after July 1, 1997, the UCRP Accounting Office must receive the buyback election form within three years of the employee's return.

Employees in other situations, such as leave without pay or sabbatical leave, also may be eligible to reestablish prior service for the period of their leave. The above time limits also apply to any approved leaves.

Employees may reestablish prior service through payroll deduction only through the UCRP Membership Unit. When an employee wishes to make payments by payroll deduction, that office also is responsible for notifying the campus accounting office of the amount of the periodic deduction and the period of time during which payroll deductions are to be taken.

Note: University employees who are members of UCRP may not reestablish prior service through payroll deduction for other retirement systems to which the University may or may not contribute.

D. PARTICIPATION THROUGH PHASED RETIREMENT

The phased retirement program, which allowed participants to retire gradually by reducing full-time employment until the compulsory retirement date or until the participant was fully retired, has been closed to new participants since 1990. However, campuses must continue to prepare a financial journal to record the expense for the fixed amount. The journal is sent to the UCRP Accounting Office.

V. PROCEDURES FOR ENROLLMENT IN VOLUNTARY PLANS

Eligible University employees may elect to make after-tax contributions to the DCP After-Tax Account and pretax contributions to the 403(b) Plan, subject to Internal Revenue Code (IRC) limits. Employees may contribute to both plans at the same time. After enrollment, employees may change amounts or cancel contributions to either plan at any time, subject to local benefits or accounting office deadlines.

A. DCP AFTER-TAX ACCOUNT

Contributions to the After-Tax Account are deducted from an employee's pay **after** income taxes have been withheld.

V. PROCEDURES FOR ENROLLMENT IN VOLUNTARY PLANS (Cont.)

A. DCP AFTER-TAX ACCOUNT (Cont.)

Salary Deduction Contributions - The maximum amount a participant may contribute annually to the After-Tax Account is generally the **least** of:

- 25% of the participant's adjusted gross University salary, or
- \$30,000

Employees may begin contributing to the After-Tax Account at any time.

B. TAX-DEFERRED 403(b) PLAN

Contributions to the 403(b) Plan are subtracted from an employee's gross salary prior to the calculation of Federal and state income tax withholding.

Salary Reduction Contributions - The IRC sets contribution limits on voluntary contribution plans and imposes penalties for over-contributing to such plans. Generally, the maximum annual contribution (MAC) limit for 403(b) Plan contributions is the **lesser** of:

- The IRC 415 limit (25% of adjusted gross University salary);
- The IRC 402(g) limit (currently \$10,000); or
- The participant's IRC 403(b)(2) maximum exclusion allowance.

1. Calculation of MAC Limit

The following procedures apply to the calculation of an employee's MAC limit. Each year, UC Benefits calculates the MAC amount for each employee on active payroll during the month of January. The PPS then monitors the employee's 403(b) Plan contributions throughout the year; contributions are automatically stopped when the specified MAC limit is reached.

Employees who were not on active payroll status during January, must contact their local Benefits Representative for information regarding 403(b) Plan enrollment.

2. Special Catch-Up Provision

The 403(b) Plan contains special provisions for employees with at least 15 full years of University employment. Such employees may be eligible for a special catch-up provision, which allows them to contribute more than the TRA limit. Approval from a Benefits Representative is required, however, before an employee can contribute more than his or her established MAC limit.

C. VOLUNTARY PLAN ENROLLMENT, CHANGE, or CANCELLATION PROCEDURES

The following procedures are required to enroll, change, or cancel employee participation in the 403(b) Plan or DCP After-Tax Account:

- **Employee**

A completed Salary Reduction Agreement-Tax-Deferred 403(b) Plan (UPAY 801) form or Payroll Deduction Agreement Defined Contribution Plan After-Tax Account (U5637CA) form¹¹ must be forwarded to the campus accounting office or the benefits office, as appropriate.

- **Campus Accounting or Benefits Office**

The information on the form(s) should be verified, an employee identification number assigned, and the effective date and other system data entered on the form as necessary for the on-line entry into the PPS. Copies of the forms should be distributed as indicated and the original filed in the employee's payroll file.

When an employee elects to cancel his or her contributions to a voluntary plan, the employee also may request a refund of his or her contributions (refer to Section VI for more information).

¹¹ The forms are available from the Benefits Office web site at the following address: <http://www.ucop.edu/bencom/forms/forms.html>

VI. PROCEDURES FOR REFUNDING CONTRIBUTIONS

This section outlines general procedures for refunding accumulations, offsetting University claims against the UCRS refunds, and making administrative adjustments for active employees and for members after a break in service. A break in service is defined as leaving University employment, including any period on pay status but without covered compensation, or any period off pay status for four or more consecutive months. The following periods do **not** constitute a break in service if a member returns to pay status at the end of the period:

- Approved leave of absence without pay;
- Temporary layoff (less than four months);
- Furlough;
- Period of right to recall and preference for reemployment;
- Return to pay status the next working day after leaving University employment; or
- Return to pay status from a medical separation within the time allowable under University policy.

Additional information regarding refunding contributions following a break in service is contained in the UCRS Distribution Kit. Employees who wish to elect a refund or to leave their accumulations on deposit may obtain the UCRS Distribution Kit, which contains the necessary forms, from their local Benefits Representative or the Benefit Programs Office.

A. PROCEDURES FOR ELECTING A REFUND OF UCRP ACCUMULATIONS

1. After a Break in Service

An employee may elect a refund of accumulations in UCRP upon or after a break in service. A PAF or equivalent documentation verifying the date employment ended must also be provided if the employee's separation from service occurred within six months of the date of the requested refund.

An employee who chooses to leave his or her accumulations on deposit in UCRP after a break in service may elect inactive membership in UCRP, if eligible.

2. Active Employees

A member of UCRP who is still employed at the University may not elect a refund of accumulations from UCRP.

B. PROCEDURES FOR ELECTING A REFUND OF DCP ACCUMULATIONS

1. After a Break in Service

An employee may elect a refund of accumulations in the DCP upon or after a break in service. A request for refund of pretax account accumulations must be submitted to the University Benefits Refunds Unit. A PAF, or equivalent documentation, verifying the date employment ended must be attached to the request if the employee's separation from service occurred within six months of the date of the requested refund.

To elect a refund of DCP After-Tax Account accumulations, a refund request must be submitted to the University Benefits Refunds Unit.

Student employees who leave University employment and wish to request a refund of accumulations should obtain a copy of the UCRS Distribution Kit for Non-exempt Student Employees. A PAF or equivalent documentation verifying the date employment ended also must be submitted.

2. Active Employees

An employee may elect a refund of DCP After-Tax Account accumulations by submitting a completed form to the University Benefits Refunds Unit.

C. PROCEDURES FOR ELECTING A REFUND OF 403(b) PLAN ACCUMULATIONS

1. After a Break in Service

An employee may elect a refund of accumulations in the 403(b) Plan upon or after a break in service. A refund request must be submitted to the University Benefits Refunds Unit¹² In addition,

¹² Active and separated participants may request a distribution of 403(b) Plan money invested at Fidelity. Individuals should obtain a copy of the Fidelity Investments Distribution Kit for

VI. PROCEDURES FOR REFUNDING CONTRIBUTIONS (Cont.)C. PROCEDURES FOR ELECTING A REFUND OF 403(b) PLAN ACCUMULATIONS (Cont.)1. After a Break in Service (Cont.)

a PAF or equivalent documentation verifying the date employment ended must be attached to the refund request if the employee's separation from service occurred within six months of the date of the requested refund.

2. Active Employees

An employee may elect a distribution of 403(b) Plan accumulations as follows:

- Elective contributions and rollover contributions, plus interest or earnings, as of December 31, 1988 may be withdrawn at any time.
- Elective contributions and rollover contributions made after December 31, 1988, plus interest and earnings on these contributions, and any interest or earnings accrued after December 31, 1988 on accumulations in the 403(b) Plan held as of this date, may be withdrawn under the following conditions:
 - attainment of age 59-1/2;
 - disability
- If an employee is qualified to request a hardship distribution, elective contributions and rollover contributions may be withdrawn by submitting a refund request to the UC Benefits Refunds Unit. Interest or earnings may not be withdrawn in the case of a hardship distribution.

D. OFFSETTING CLAIMS AGAINST UCRS REFUNDS1. After a Break in Service

Generally, the UCRS benefits of an employee are intended for the sole benefit of the employee and may not be assigned or attached by creditors. However, assignments and attachments to an employee's refund are permitted without his or her authorization in the following instances:

University Employees. Requests for distributions of 403(b) Plan money at Calvert should be made directly to Calvert.

- Payment of a community property interest to an alternate payee as a result of a Qualified Domestic Relations Order (QDRO);¹³
- Payment of Federal income tax when a valid tax levy is received by UCRS, or
- Payment of child or spousal support when a valid court order is received by UCRS.

When the employee requests a refund from his or her account(s), the aforementioned obligations will be satisfied first, and the balance of the refund, if any, will be forwarded to the employee in accordance with established procedures. Generally, the employee must request a distribution from his or her UCRS account(s) before the attachment can take place; however, this is not required when the distribution is pursuant to a QDRO.

If UCRS receives a child or spousal support order, tax levy, or QDRO involving a UCRS member's accounts, the document(s) is forwarded to the Special Claims Unit for handling. A lien is placed on the individual's account(s) to ensure that no funds are withdrawn until the matter is resolved.

An offset to an employee's UCRS account(s), such as an administrative adjustment to correct errors in contribution amounts, may be made without the individual's authorization.

2. Active Employees

If UCRS receives a QDRO involving an employee's account(s), the document(s) is forwarded to the Special Claims Unit for handling. A lien is placed on the employee's account(s) to ensure that no funds are withdrawn until the matter is resolved.

If UCRS receives a Federal levy for non-payment of income taxes, a letter is sent to the Internal Revenue Service or levying other institution

¹³ A court order issued in a case of divorce or legal separation that has been approved by the UCRS Plan Administrator as being in compliance with UCRP, thereby qualifying a non-member for certain UCRP benefits.

VI. PROCEDURES FOR REFUNDING CONTRIBUTIONS (Cont.)D. OFFSETTING CLAIMS AGAINST UCRS REFUNDS (Cont.)2. Active Employees (Cont.)

stating that the taxpayer is an active employee and that payment of the levy must be requested from the local payroll office.

Similarly, if UCRS receives a court order for the payment of child or spousal support, a letter is sent to the attorney listed on the order informing him or her that the obligor is an active employee and that payment must be requested from the local payroll office.

VII. ADMINISTRATIVE ADJUSTMENTS

Generally, the adjustments described below are made by the local campus payroll office.¹⁴

1. Adjustments to UCRP Membership

If an employee was erroneously included in UCRP for any period that he or she was not an eligible employee, the following procedures must be followed:

- Terminate the employee's membership retroactive to the date the employee became eligible and establish the appropriate retirement system codes for the correct eligibility date.
- Return any member contributions made by the employee for the period prior to the date the employee first became eligible (interest will not be paid on such contributions).
- Adjust the employee's contribution rate if it is incorrect.

Any adjustment requiring the return of an employee's contributions¹⁵ must be made as follows:

¹⁴ If an error or omission is discovered in the administration of UCRP, the DCP or 403(b) Plan, the UCRP accounting office will take such equitable action as may be necessary or appropriate to correct the error.

¹⁵ For information related to adjustments for Old Age, Survivors and Disability Insurance (OASDI) and Medicare tax overpayments, for an Active UCRP Member incorrectly classified as a Member

- **Within Twelve Months - Payroll Office.** If an error is recognized within twelve months of its initial occurrence **the required adjustment is calculated by the local payroll office.** The adjustment includes both University contributions and member contributions, in accordance with the UCRP provisions in effect during the period, and interest, and any contributions redirected to the DCP. **Excess member contributions, exclusive of interest, must be reimbursed to the employee in a single sum through the PPS.**
- **After Twelve Months - UCRP Accounting Office.** If an error is recognized after twelve months from its initial occurrence, **the required adjustment will be calculated by the UCRP Accounting Office.** The UCRP Accounting Office will return the amount of excess member contributions to the local payroll office, which will be refunded to the employee in a single sum.

2. Adjustments to the DCP

If an employee was erroneously included in the DCP for any period that he or she was not an eligible employee, the following procedures must be followed:

- **Within Twelve Months - Payroll Office.** If an error is recognized within 12 months of its initial occurrence, the local payroll office will calculate and distribute the required adjustment. Such excess contributions will be reimbursed in a single sum. Adjustments will be made to both UCRP and redirected DCP Pretax accounts, as necessary.
- **After Twelve Months.** If an error is not recognized until more than 12 months after its initial occurrence, no adjustment will be made to the DCP contributions.

If an error or omission is discovered in the administration of UCRP, the UCRP Accounting Office will take such equitable action as may be necessary or appropriate to correct the error.

If a UCRP underpayment has occurred, efforts will be made to reimburse the underpaid amount, taking into account the circumstances of a particular case. The recipient of an underpayment will not receive interest on the underpaid funds for the period before the underpayment is corrected.

with social security, refer to Accounting Manual chapter P-196-30, Payroll: OASDI and Medicare Contributions.

VIII. RESPONSIBILITIES

Employee - It is the employee's responsibility to advise to advise his or her departmental representative of any prior or concurrent University employment.

Department or Accounting Office - It is the responsibility of the department and/or the accounting office to determine if the appropriate retirement system codes have been derived correctly.¹⁶

Accounting Office or Department - It is the responsibility of the accounting office and the department to audit system generated notifications to ensure that the information entered into the PPS is accurate.

IX. REFERENCES

UCRP Plan Documents

Accounting Manual chapters:

P-196-11 Payroll: Accounting for and Tax Reporting of
Mandatory Deductions and Insurance Benefit
Contributions

P-196-30 Payroll: OASDI and Medicare Contributions

Academic Personnel Manual:

Section APM-661, Salary Administration-Additional
Compensation/Summer Session Teaching

Section APM-664, Salary Administration-Additional
Compensation/Services as Faculty
Consultant

Historical note: Accounting Manual chapter first published
4/1/73. Revisions: 11/20/74, 12/1/76, 6/15/84, 3/31/94,
6/30/98, and 12/30/98; analyst-Julia Sills.

¹⁶ For questions or further clarification of Retirement or FICA codes, contact the local payroll office.

APPENDIX I: VISITING APPOINTEES TITLE CODES

<u>Title Code</u>	<u>Name</u>
1102	Professor - 9 months - Visiting - 1/9 th payment
1108	Professor - 9 months - Visiting
1118	Professor - 11 months - Visiting
1188	Professor - Law School - Visiting
1202	Associate Professor - 9 months - Visiting - 1/9 th payment
1208	Associate Professor - 9 months
1218	Associate Professor - 11 months - Visiting
1302	Assistant Professor - 9 months - Visiting - 1/9 th payment
1308	Assistant Professor - 9 months - Visiting
1318	Assistant Professor - 11 months - Visiting
1421	Visiting Professor - 9 months - Business/Engineering
1422	Visiting Professor - 11 months - Business/Engineering
1423	Visiting Professor - 9 months - 1/9 th Payment - Business/Engineering
1424	Visiting Associate Professor - 9 months - Business/Engineering
1425	Visiting Associate Professor - 11 months - Business/Engineering
1426	Visiting Associate Professor - 9 months - 1/9 th payment - Business/Engineering
1427	Visiting Assistant Professor - 9 months - Business/Engineering
1428	Visiting Assistant Professor - 11 months - Business/Engineering
1429	Visiting Assistant Professor - 9 months - 1/9 th payment - Business/Engineering
1601	Visiting Senior Lecturer - 9 months
1604	Visiting Senior Lecturer - 9 months - 1/9 th payment
1608	Visiting Lecturer - 9 months
1609	Visiting Lecturer - 9 months - 1/9 payment
1611	Visiting Senior Lecturer - 11 months
1618	Lecturer - 11 months - Visiting
1711	Med. Comp. Plan - Visiting Instructor
1712	Med. Comp. Plan - Visiting Assistant Professor
1713	Med. Comp. Plan - Visiting Associate Professor
1714	Med. Comp. Plan - Visiting Professor
2090	Clinical Affiliate - Visiting Foreign MD
3008	...in the Agricultural Experiment Station - Visiting
3018	Associate in the Agricultural Experiment Station - Visiting
3028	Assistant in the Agricultural Experiment Station - Visiting

<u>Title</u>		<u>Name</u>
<u>Code</u>		
3108	Visiting Astronomer	
3118	Associate Astronomer - Visiting	
3128	Assistant Astronomer - Visiting	
3208	Research 11 months - Visiting	
3218	Associate Research 11 months - Visiting	
3228	Assistant Research 11 months - Visiting	
3370	Visiting - Postdoctoral	

APPENDIX II: STUDENT TITLE CODESTRAINING PROGRAMS

<u>Title Code</u>	<u>Name</u>
8957	Clinical Laboratory Technologist Apprentice
9005	Nuclear Medicine Technologist Trainee
9014	Radiation Therapy Technologist Trainee
9024	Radiologic Technologist Trainee
9051	Respiratory Therapy Apprentice
9189	Dental Extern
9953	Consulting and Psychological Services Intern
9954	Psychology Intern

TITLES RESTRICTED TO STUDENTS

<u>Title Code</u>	<u>Name</u>
1501	Associate In ___ - Graduate Student-9 months
1506	Associate In ___ - Graduate Student-9 months-1/9
1511	Associate In ___ - Graduate Student-11 Months
2286	Nursery School Assistant
2300	Teaching Fellow
2305	Community Teaching Fellow
2310	Teaching Assistant
2330	Physical Activities Assistant
2340	Language Assistant
2380	Apprentice Teaching
2600	Military or Air Science and Tactics Assistant
2700	Intern-Hospital Administration
2704	Intern - Dietetic
2705	Intern - Dental
2708	Post - MD I
2709	Post - MD I - Special Funding
2711	Intern - Pharmacy
2714	Intern - Veterinary Medicine
2722	Resident (American Cancer Society)
2723	Post - MD II - IV - Special Funding
2724	Post - MD II IV
2725	Chief Post - MD Officer of _____
2726	Hospital Administrative Resident
2727	Resident - Dental
2728	Resident - Pharmacy
2729	Chief Resident - Pharmacy
2730	Resident - Veterinary Medicine
3241	Post Graduate Research 9-months - State Funds
3244	Postgraduate Research ___ - Graduate Student 9-months
3246	Post Research ___ - Graduate Student 9-months- Extramural Funds
3299	Research Assistant

***APPENDIX III: Retirement Plan Codes and Corresponding Accounts**

GTN #	UCRS Plan Code	Accounts Payable Campus	Income Account Universitywide	Account Title	Description
Payroll Deduction - Mandatory					
028	3	115903	J-130315-99990	Members Current After-Tax Contributions	Payroll Deduction to UCRS Non-Tax Deferred
005	5	115905	J-130320-99990	Members Current Pretax Contributions	Payroll Reduction to UCRS Tax Deferred
Payroll Deduction - Mandatory Defined Contribution Plan (DCP)					
211	71	115920	J-131305-099991	Current Contributions Pretax Savings Fund	Payroll Reduction to DCP - Pretax Account
212	72	115921	J-132305-099993	Current Contributions Pretax Equity Fund	Payroll Reduction to DCP - Pretax Account
213	73	115922	J-133305-099994	Current Contributions Pretax Bond Fund	Payroll Reduction to DCP - Pretax Account
214	74	115923	J-134305-099995	Current Contributions Pretax ICC Fund	Payroll Reduction to DCP - Pretax Account
215	75	115924	J-135305-099996	Current Contributions Pretax Money Market Fund	Payroll Reduction to DCP - Pretax Account
216	76	115925	J-137305-099997	Current Contributions Pretax Multi-Asset Fund	Payroll Reduction to DCP - Pretax Account
036	81	115951	J-131343-099991	Current Contributions Pretax Savings Fund	Payroll Reduction to DCP - Safe Harbor
037	82	115952	J-132343-099993	Current Contributions Pretax Equity Fund	Payroll Reduction to DCP - Safe Harbor
038	83	115953	J-133343-099994	Current Contributions Pretax Bond Fund	Payroll Reduction to DCP - Safe Harbor
039	84	115954	J-134343-099995	Current Contributions Pretax ICC Fund	Payroll Reduction to DCP - Safe Harbor
155	85	115955	J-135343-099996	Current Contributions Pretax Money Market Fund	Payroll Reduction to DCP - Safe Harbor
156	86	115956	J-137307-099997	Current Contributions Pretax Multi-Asset Fund	Payroll Reduction to DCP - Safe Harbor

*APPENDIX III: Retirement Plan Codes and Corresponding Accounts
(Cont.)

GTN #	UCRS Plan Code	Accounts Payable Campus	Income Account Universitywide	Account Title	Description
Payroll Non Tax Deferred (NTD) Voluntary Savings Plans					
023	4	115904	J-131310-099991	Current Contributions NTD Savings Fund	Payroll Deduction to DCP After-Tax Account
030	15	115915	J-133300-099994	Current Contributions NTD Bond Fund	Payroll Deduction to DCP After-Tax Account
031	12	115912	J-132301-099993	Current Contributions NTD Equity Fund	Payroll Deduction to DCP After-Tax Account
202	31	115931	J-134300-099995	Current Contributions NTD ICC Fund	Payroll Deduction to DCP After-Tax Account
203	34	115934	J-135300-099996	Current Contributions NTD Money Market Fund	Payroll Deduction to DCP After-Tax Account
252	53	115941	J-137301-099997	Current Contributions NTD Multi-Asset Fund	Payroll Deduction to DCP After-Tax Account
Payroll Tax Deferred (TD) Voluntary Saving Plans (Flat Amount)					
001	10	115910	J-131321-099991	Current Contributions TD Savings Fund	Payroll Reduction Flat to 403(b) Tax-Deferred Plan
002	16	115916	J-133301-099994	Current Contributions TD Bond Fund	Payroll Reduction Flat to 403(b) Plan Tax-Deferred Plan
003	14	115914	J-132302-099993	Current Contributions TD Equity Fund	Payroll Reduction Flat to 403(b) Tax-Deferred Plan
292	33	115933	J-134320-099995	Current Contributions TD ICC Fund	Payroll Reduction Flat to 403(b) Tax-Deferred Plan
228	54	115942	J-137303-099997	Current Contributions TD Multi-Asset Fund	Payroll Reduction Flat to 403(b) Tax-Deferred Plan
246	42	115940	J-130019-099990	Current Contributions TD Fidelity	Payroll Reduction Flat to 403(b) (7) Tax-Deferred Fidelity Outside Mutual Clearing Account
293	36	115936	J-135320-099996	Current Contributions TD Money Market Fund	Payroll Reduction Flat to 403(b) Tax-Deferred Plan
294	39	115939	J-130019-099990	Current Contributions TD Calvert	Payroll Reduction Flat to 403(b) (7) Tax-Deferred Calvert Outside Mutual Clearing Account

*APPENDIX III: (Cont.)

GTN #	UCRS Plan Code	Accounts Payable Campus	Income Account Universitywide	Account Title	Description
Payroll Tax Deferred (TD) Voluntary Savings Plans (Percentage Amount)					
229	54	115942	J-137303-099997	Current Contributions TD Multi-Asset Fund	Payroll Reduction % to 403(b) Tax-Deferred
232	10	115910	J-131321-099991	Current Contributions TD Savings Fund	Payroll Reduction % to 403(b) Tax-Deferred
233	16	115916	J-133301-099994	Current Contributions TD Bond Fund	Payroll Reduction % to 403(b) Tax-Deferred
234	14	115914	J-132302-099993	Current Contributions TD Equity Fund	Payroll Reduction % to 403(b) Tax-Deferred
235	33	115933	J-134320-099995	Current Contributions TD ICC Fund	Payroll Reduction % to 403(b) Tax-Deferred
236	36	115936	J-135320-099996	Current Contributions TD Money Market Fund	Payroll Reduction % to 403(b) Tax-Deferred
237	39	115939	J-130019-099990	Current Contributions TD Calvert	Payroll Reduction % to 403(b) (7) Tax-Deferred Calvert - Outside Mutual Fund Clearing Account
247	42	115940	J-130019-099990	Current Contributions TD Fidelity	Payroll Reduction % to 403(b) (7) Tax-Deferred Fidelity - Outside Mutual Fund Clearing Account