

EXPENDITURE OBJECT CODES Personal Services

PERSONAL SERVICES are expenses for compensation and related employee benefits provided for all persons employed by LSU.

- 1010 Gratis Employment
- 1020 Employee Subject Fees: Stipends paid to employees participating in clinical trials, psychology lab experiments, nutritional research studies, informational surveys, or other similar activities.
- 1030 Professional Improvement Program: Stipends paid to eligible Laboratory School Teachers.
- 1040 On Call Pay for Regular Employees Paid Biweekly: Compensation paid to certain classes of Facility Services employees for hours they are on call. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.
- 1050 Salaries - Department Head Salary Supplement: Supplementary salary payments for employees appointed as deans or chairpersons of academic departments.
- 1060 Extra Compensation for Regular Employees Paid Monthly: Compensation for work performed outside of the regular appointment for academic and administrative/professional employees. Such work is authorized if in compliance with PM-3 compensation limitations. Such expenditures cannot be charged to sponsored projects without approval of sponsoring agency.
- 1070 Extra Compensation for Regular Employees Paid Biweekly: Compensation for work performed outside of the regular appointment for classified employees. This does not include overtime necessary to complete regular job duties.
- 1080 Extra Compensation for Graduate Assistants: Compensation for work performed outside of the regular assistantship appointment.
- 1090 Salaries - Compensation for Employees with Part of Earnings Not Subject to Retirement: Full-time and part-time employees of LSU who are receiving a temporary supplemental salary that is not subject to retirement--the compensation is not included in the calculation of retirement earnings. An example would be overseas differential pay. Related benefits are not charged to sponsored projects for such expenditures.
- 1091 One-Time Supplement - Salary
- 1092 One-Time Supplement - Wage
- 1100 Salaries - Compensation for Non-Students with F or J Visas: Compensation for contingent, non-student employees with F or J visas.
- 1110 Salaries - Compensation for Regular Employees Paid Monthly: Full-time and part-time employees hired by LSU on a continuing basis. This includes all administrative and professional employees, all academic employees, and all classified employees who are exempt for Wage and Hour laws.
- 1120 Salaries - Compensation for Regular Employees Paid Biweekly: Full-time and part-time employees hired by LSU on a continuing basis. This includes most employees who are covered by the Wage and Hour laws. Note that there is a separate category for contingent employees (1220) and students (1240).
- 1130 Salaries - Sabbatical Leave Pay: Funds for half time or full-time sabbaticals taken by LSU faculty members.
- 1140 Salaries - Overtime

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1450 Indirect Cost Allocation