

## **6100 Payroll Costs**

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

- R 6112*      *Substitute Teachers and Other Professionals*  
This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and will primarily be used with Function 11 (Instruction). Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.
- 6116*      *Professional Temporary*  
This code is used to classify the gross salary expenditures for all professional temporary employees. Professional subs should be coded to 6112. For PEIMS reporting, this account is converted to account code 6119.
- 6117*      *Career Ladder Supplement/Teacher Compensation Allotment*  
This code is used to classify the gross amounts of supplements paid to teachers on Level 2 and above of the Career Ladder. For PEIMS reporting, this account is converted to account code 6119.
- 6118*      *Extra Pay*  
This code is used to classify payments for personnel services in excess of the normal work week or amounts above PISD's standard pay for additional Certification requirements or additional responsibilities. Examples are UIL Sponsorship, academic competition and tutoring. For PEIMS reporting, this account is converted to account code 6119.  
  
Please refer to one-time pay codes in the Payroll BOPM by following the link below.  
<http://pisd.ss4.sharpschool.com/cms/One.aspx?portalId=80772&pageId=268501>
- R 6119*      *Teachers and Other Professional Personnel (Exempt under FLSA)*  
This code is used to classify the gross salary and wage expenditures/expenses for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act. This includes:
- Gross salary and wage expenditures/expenses
  - Amounts for additional certification requirements, such as a Bilingual teacher
  - Amounts for additional responsibilities such as coaching, yearbook sponsorship, band directing, and department heads
- R 6121*      *Extra Duty Pay/Overtime - Support Personnel*  
This code is used to classify wages paid to support personnel for performing duties beyond the normal working day.  
  
Please refer to one-time pay codes in the Payroll BOPM by following the link below.  
<http://pisd.ss4.sharpschool.com/cms/One.aspx?portalId=80772&pageId=268501>

- R 6122 Substitute Support Personnel*  
This code is used to classify the gross salary and wage expenditures/expenses for substitute support personnel and should be coded to the same function code as the payroll record of the employee being replaced.
- 6126 Part-Time & Temporary Salary Costs*  
This code is used to classify the gross salary expenditures for personnel who are employed on a part time or temporary basis. For PEIMS reporting, this account is converted to account code 6129.
- R 6129 Clerical and Ancillary Workers (Non-exempt under FLSA)*  
This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act.
- The gross salary expenditures and accruals for secretaries, clerks, teacher aides and hourly employees who are employed on a full-time basis.
- R 6141 Medicare*  
This code is used to classify expenditures/expenses required to provide employee benefits under the Federal Social Security program. This is only the district's contribution.
- R 6142 Group Health and Life Insurance*  
This code is used to classify expenditures/expenses made to provide personnel with group health and life insurance benefits. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.
- R 6143 Workers' Compensation*  
This code is used to classify expenditures/expenses made to provide personnel with workers' compensation benefits. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.
- R 6144 Teacher Retirement/TRS Care - On-Behalf Payments*  
This code is used to classify expenditures/expenses from "On-Behalf" payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No. 24. A school district contributes matching funds for personnel funded from federal sources and, if applicable, statutory minimum funds for qualifying personnel. The school district also provides certain employer contributions for the retired teachers' health insurance plan (TRS Care). The state provides all other matching funds on behalf of members. The amount that the state provides in excess of school district contributions are to be recorded here. An equal revenue amount should be recorded in account 5831, Teacher Retirement - On-Behalf Payments.  
  
Medicare Part D payments made by the federal government to TRS are also recorded to this account with an equal revenue amount to account 5831, Teacher Retirement – On-Behalf Payments.
- R 6145 Unemployment Compensation*  
This code is used to classify expenditures/expenses made to provide personnel with unemployment compensation. This is only the district's contributions, includes benefit amounts transferred to an Internal Service Fund.

- R 6146*      *Teacher Retirement/TRS Care*  
This code is used to classify expenditures/expenses made from local, state, and federal program funds and/or private grants to pay state matching of teacher retirement on the above state minimum contribution or the required matching amount from federal funds. Also, included in this account is any employer contribution for the retired teachers' health insurance plan.
- 6148.048*      *Vacation Leave Pay*  
This code is used to classify expenditures/expenses paid to grandfathered employees for accumulated vacation leave that extends beyond the termination date of employment. For PEIMS reporting, this account is converted to account code 6149.
- 6148.049*      *Sick Leave Pay*  
This code is used to classify expenditures/expenses paid to grandfathered employees for accumulated sick leave that extends beyond the termination date of employment. For PEIMS reporting, this account is converted to account code 6149.
- R 6149*      *Employee Benefits*  
This code is used to classify expenditures/expenses made to provide personnel with other employee benefits not detailed above.