

## FAS

### Guide to Journals Using Vacation-Related Object Codes

The chart below lists each of the vacation-related payroll object codes and how to journal costs to another tub, org, fund, activity, subactivity, or root when necessary.

In a similar fashion to the way in which fringe benefit transactions generate automatically based on charges to certain payroll object codes, there are some vacation-related object codes that do the same, and the fringe related to those object codes follow as well. **Do not** include in your journal any object code that will generate automatically as a result of the other object codes you are journaling. If you do so, you will cause a transaction to post twice to the automatically generated object code.

Object Code	Object Description	Automatically Generated?	If something is wrong with the coding, should I journal this?	Comments
6052	Exempt Staff Vacation Salaries	No	Yes – you can change anything <b>except the object code</b> .	Calculated from hours posted as “VAC” in Peoplesoft. Does not include the value of time recorded as Longer Service Vacation (“LSV”); that is recorded in the Regular Pay object code (6050).
6054	Exempt Staff Vacation Salaries Reimbrsmt	<b>Yes</b> – from 6052	<b>No</b> – will generate an offset if you journal the 6052.  In fact, this is a “Central Only” object code.	An amount equal to the total posted to 6052 in a particular coding is generated each time a transaction hits 6052, and the sign is reversed; i.e., if 6052 is a debit, 6054 is a credit.  However, the amount posted here is a total, and will not have HUIDs attached to it.
6055	Exempt Staff Vacation Salaries Historical Funding Chg	No	Yes – you can change anything <b>except the object code</b> .	This is the cost of funding any historical vacation balance existing on 6/30/07. If you have historical vacation liability balances outstanding for staff that have not yet been funded, those amounts will come due at the time of a triggering event. You will be asked for coding by the FAS Office of Finance, for the rest of the segments of the 33-digit coding, and the charge will appear in this object code.

<b>Object Code</b>	<b>Object Description</b>	<b>Automatically Generated?</b>	<b>If something is wrong with the coding, should I journal this?</b>	<b>Comments</b>
6072	Cler/Tech Nonexempt Vacation Salaries	No	Yes – you can change anything <b>except the object code.</b>	<p>Calculated from hours posted as “VAC” in Peoplesoft.</p> <p>The value of Longer Service Vacation (“LSV”) taken is not covered by the Central Vacation Pool and not recorded here; that is recorded in the Regular Pay object code (6070) and is a departmental expense as taken.</p>
6074	Cler/Tech Nonexempt Vacation Salaries Reimbrsmt	<b>Yes</b> – from 6072	<p><b>No</b> – will generate an offset if you journal the 6072.</p> <p>In fact, this is a “Central Only” object code.</p>	<p>An amount equal to the total posted to 6072 in a particular coding is generated each time a transaction hits 6072, and the sign is reversed; i.e., if 6072 is a debit, 6074 is a credit.</p> <p>However, the amount posted here is a total, and will not have HUIDs attached to it.</p>
6075	Cler/Tech Nonexempt Staff Vacation Salaries Historical Funding Chg	No	Yes – you can change anything <b>except the object code.</b> You cannot, however, code any charges in this object code to a sponsored research fund.	<p>This is the cost of funding any historical vacation balance existing on 6/30/07. If you have historical vacation liability balances outstanding for staff that have not yet been funded, those amounts will come due at the time of a triggering event. Requests for funding happen every six months or so. At that time, you will be asked for coding by the FAS Office of Finance, for the rest of the segments of the 33-digit coding, and the charge will appear in this object code.</p> <p>There is no offset for this as it is not covered by the vacation pool. It is a departmental expense.</p>
6205	Exempt Vac Payout^ Nonpensionable Extra Comp	No	Yes – you can change anything <b>except the object code.</b>	Calculated from hours posted as “VAO” in Peoplesoft.

<b>Object Code</b>	<b>Object Description</b>	<b>Automatically Generated?</b>	<b>If something is wrong with the coding, should I journal this?</b>	<b>Comments</b>
6206	Exempt Vac Payout Reimbrsmt^ Nonpensionable Extra Comp	Yes – from 6205	<b>No</b> – will generate an offset if you journal the 6205.  In fact, this is a “Central Only” object code.	An amount equal to the total posted to 6205 in a particular coding is generated each time a transaction hits 6205, and the sign is reversed; i.e., if 6205 is a debit, 6206 is a credit.  However, the amount posted here is a total, and will not have HUIDs attached to it.
6207	Nonexempt Vac Payout^ Nonpensionable Extra Comp	No	Yes – you can change anything <b>except the object code.</b>	Calculated from hours posted as “VAO” in Peoplesoft.
6208	Nonexempt Vac Payout Reimbrsmt^ Nonpensionable Extra Comp	Yes – from 6207	<b>No</b> – will generate an offset if you journal the 6207.  In fact, this is a “Central Only” object code.	An amount equal to the total posted to 6207 in a particular coding is generated each time a transaction hits 6207, and the sign is reversed; i.e., if 6207 is a debit, 6208 is a credit.  However, the amount posted here is a total, and will not have HUIDs attached to it.
6271	Exempt Staff Vacation Fringe Benefit Assessment	Yes – amount charged in 6050 times the current fiscal year <b>vacation</b> fringe rate	<b>No</b> – will calculate automatically if you journal any amount in 6050.  Only exception is when you use the “fringe bypass” code in your journal because you are journaling a prior fiscal year transaction. Then you must manually journal this fringe cost as well as the regular fringe.	As with the regular fringe benefit assessment, this will calculate as a total and not identify the HUIDs of the individual staffmembers for whom this is calculated.
6274	Exempt Staff Vacation Salary Reg Fringe Reimbrsmt	Yes – amount in 6054 times the current fiscal year <b>regular</b> fringe rate	<b>No</b> – will calculate automatically if you journal any amount in 6052.  In fact, this is a “Central Only” object code.	This will calculate as a total and not identify the HUIDs of the individual staffmembers for whom this is calculated.
6275	Exempt Staff	<b>No</b>	<b>Yes – if you are journaling a charge in</b>	This is the only fringe assessment that does not

Object Code	Object Description	Automatically Generated?	If something is wrong with the coding, should I journal this?	Comments
	Vacation Fringe Historical Funding Chg		<b>6055, you must journal the related fringe yourself. The system does not generate an automatic journal for this fringe charge.</b>	automatically move if you journal. Thus, remember to ALWAYS journal the equivalent amount of fringe assessment at the REGULAR fringe rate (NOT the nonpensionable fringe rate, nor the vacation fringe rate).
6281	Clerical/Tech Nonexempt Vacation Fringe Benefit Assessment	Yes – amount charged in 6070 times the current fiscal year <b>vacation</b> fringe rate	<b>No</b> – will calculate automatically if you journal any amount in 6070.  Only exception is when you use the “fringe bypass” code in your journal because you are journaling a prior fiscal year transaction. Then you must manually journal this fringe cost as well as the regular fringe.	As with the regular fringe benefit assessment, this will calculate as a total and not identify the HUIDs of the individual staffmembers for whom this is calculated.
6284	Clerical/Tech Nonexempt Vacation Salary Reg Fringe Reimbrsmt	Yes – amount in 6074 times the current fiscal year <b>regular</b> fringe rate	<b>No</b> – will calculate automatically if you journal any amount in 6072.  In fact, this is a “Central Only” object code.	This will calculate as a total and not identify the HUIDs of the individual staff members for whom this is calculated.
6285	Cler/Tech Nonexempt Vacation Fringe Historical Funding Chg	<b>No</b>	<b>Yes – if you are journaling a charge in 6075, you must journal the related fringe yourself. The system does not generate an automatic journal for this fringe charge.</b>	This is the only fringe assessment that does not automatically move if you journal. Thus, remember to ALWAYS journal the equivalent amount of fringe assessment at the REGULAR fringe rate (NOT the nonpensionable fringe rate, nor the vacation fringe rate).
6321	Nonpensionable Extra Comp Fringe Assessment	Yes – amount in 6205 or 6207 times the current fiscal year <b>nonpensionable</b> extra comp	<b>No</b> – will calculate automatically if you journal any amount in 6205 or 6207.	Because object code 6321 is the object code for all fringe charges on all nonpensionable extra comp, not just vacation, the charge in this object code will not necessarily equal only the amount(s) in 6205 or 6207 times the nonpensionable fringe rate. If that pay period has costs coded to the other nonpensionable extra comp object codes

Object Code	Object Description	Automatically Generated?	If something is wrong with the coding, should I journal this?	Comments
		fringe rate		(6200 – 6204), the charge you see will include the fringe on those costs as well.
6323	Nonpen Extra Comp Vac Payout Fringe Reimbrsmt	Yes – amount in 6206 or 6208 times the current fiscal year nonpensionable extra comp fringe rate	<b>No</b> – will calculate automatically if you journal any amount in 6205 or 6207.  In fact, this is a “Central Only” object code.	This is the reimbursement from the vacation pool for the <b>portion</b> of the nonpensionable fringe you incur in object code 6321 related to any vacation payout.

Note: Although Object Code 6203 is called “Nonpensionable Severance+Vac Payout^Nonpensionable Extra Comp,” regular vacation payout is no longer coded here. Only Longer Service Vacation costs, and any severance payments not based on accrued regular vacation time, are coded here since 7/1/07. **Do not journal charges in object codes 6052, 6072, 6054, 6074, 6205, 6206, 6207 or 6208 to 6203.**

**See the next three pages for examples.**

## Examples:

### Example 1 – Changing some portion of the coding string when there is vacation time taken involved

Hermione Granger is paid \$2,000 each pay period. For the period ending 6/11/10, she worked eight days, and took two days as regular vacation time. Her pay and the related fringe for the period ending 6/11/10 are coded as follows:

Object Code	Amount	Calculation
6050	1,600.00	\$2,000 x 8 days/10 days
6052	400.00	\$2,000 x 2 days/10 days
6054	(1,000.00)	Equal to amount in 6052, with opposite sign
6270	489.60	\$1,600 x 30.6% exempt regular fringe rate
6271	150.40	\$1,600 x 9.4% exempt vacation fringe rate
6274	(122.40)	Amt in 6054 x exempt regular fringe rate

She is coded to 370-30700-6050-000001-600100-0000-00000. Her Department Administrator realizes she should be coded to 600200 as of 5/31/10. The DA puts in a coding change request, but needs to journal this one paycheck which went to the old coding.

The journal is posted as follows (with, of course, the appropriate DFF information and no Fringe Bypass “C”):

Dr 370-30700-6050-000001-600200-0000-00000	\$1,600.00	
Dr 370-30700-6052-000001-600200-0000-00000	\$ 400.00	
Cr 370-30700-6050-000001-600100-0000-00000		\$1,600.00
Cr 370-30700-6052-000001-600100-0000-00000		400.00

That’s it! The system will then generate the “journal” for object codes 6054, 6270, 6271, and 6274.

## Example 2 – Changing some portion of the coding string when there is a vacation payout

Hermione Granger decides to leave, and is paid out \$3,500 in accrued vacation time. The vacation payout and related fringe is recorded as follows:

Object Code	Amount	Calculation
6205	3,500.00	
6206	(3,500.00)	Equal to the amount in 6205, with opposite sign
6321	280.00	\$3,500 x the nonpensionable fringe rate of 8%
6323	(280.00)	Amount in 6206 x the nonpensionable fringe rate of 8%

She is coded to 370-30700-6050-000001-600100-0000-000000. The coding change requested in Example 1 has not yet gone through, so this vacation payout needs to be journaled to change the activity to 600200.

The journal is posted as follows (with, of course, the appropriate DFF information and no Fringe Bypass “C”):

Dr 370-30700-6205-000001-600200-0000-000000	\$3,500.00	
Cr 370-30700-6205-000001-600100-0000-000000		\$3,500.00

That’s it! The system will then generate the “journal” for object codes 6206, 6321, and 6323.

### Example 3 – Changing some portion of the coding string when there is an historical vacation payout funding charge

Hermione Granger was on the staff at 7/1/07, when the new vacation fringe charges were implemented. She had 10 hours of vacation time at 6/30/07. At her current rate of pay when she leaves in June 2010, the historical vacation funding value that the department needs to pay is \$285.70 (10 hours x \$28.57/hour).

The DA mistakenly gives the FAS Office of Finance the coding of 370-**30710**-6050-000001-600200-0000-00000, rather than the correct org of **30700**. Thus, the charge appears in org 30710 as follows:

Object Code	Amount	Calculation
6055	285.70	10 hours accrued at 6/30/07 times current pay rate of \$28.57/hour.
6275	87.42	The amount in 6055 times the current fiscal year <b>regular</b> fringe rate

The DA needs to move the charges from org 30710 to org 30700.

The journal is posted as follows (with, of course, the appropriate DFF information and no Fringe Bypass “C”):

Dr 370-30700-6055-000001-600200-0000-00000	\$285.70	
Dr 370-30700-6275-000001-600200-0000-00000	87.42	
Cr 370-30710-6055-000001-600100-0000-00000		\$285.70
Cr 370-30710-6275-000001-600100-0000-00000		87.42

This is the **ONLY** case where the DA needs to journal the fringe charge. The system will **not** move the fringe if you do not include it in the journal.