

Salary Account Codes and Associated Fringe Benefits



Acct Code	Pay Frequency Semi-monthly (SM) Bi-weekly (BW)	Description	Additional Identifying Information	3911	3911 3912	3911 3912 3927	3911 3927	None	General Fund Encumbered (GLOW Committed Column)	
				Social Security (FICA) WMU Share	TIAA/CREF MPERS	Other Fringe Benefits	No TIAA/CREF MPERS	No Fringe Benefits	Yes	No
3100		Faculty Reimbursement	Main use - Grants & Contracts	-	-	X	-	-	-	✓
3110		Budget Allocation	Unassigned	-	-	X	-	-	-	✓
3111	SM	Regular Faculty - 24 PP	Academic year faculty	-	-	X	-	-	✓	-
3112	SM	Regular Faculty - 18 PP	Academic year faculty	-	-	X	-	-	✓	-
3141	SM	Fiscal Year Faculty		-	-	X	-	-	✓	-
3145	SM	Faculty Specialist - FY		-	-	X	-	-	✓	-
3146	SM	Faculty Specialist - 18 PP		-	-	X	-	-	✓	-
3147	SM	Faculty Specialist - 24 PP		-	-	X	-	-	✓	-
3151	SM	Fac Session - SII - 4 PP	Additional Fac/Overload	-	X	-	-	-	✓	-
3152	SM	Fac Session - SI - 4 PP	Additional Fac/Overload	-	X	-	-	-	✓	-
3153	SM	Fac Session - Fall - 9 PP	Additional Fac/Overload	-	X	-	-	-	✓	-
3154	SM	Fac Session - Spring - 9 PP	Additional Fac/Overload	-	X	-	-	-	✓	-
3155	SM	Fac Session - Summer 15 Wk - 8 PP	Additional Fac/Overload	-	X	-	-	-	✓	-
3161	SM	Temporary Faculty/Part-time	Non-benefit Eligible	X	-	-	-	-	✓	-
3163	SM	Temporary Faculty Adjunct	& Visiting - Non-benefit	X	-	-	-	-	-	✓
3171		Faculty Other - Irregular - 1 PP	Faculty Incidental payments only	X	-	-	-	-	-	✓
3192	BW	Graduate Assistants		-	-	-	-	X	✓	-
3193	BW	Graduate Assistants - FICA Eligible		X	-	-	-	-	✓	-
3201		Admin Reimbursement	Main use - Grants & Contracts	-	-	X	-	-	-	✓
3211	SM	Administrative Staff	Professional & Administrative staff	-	-	X	-	-	✓	-
3216	Both	No Fringe Benefit Appt./Pmt.	Exempt (Salaried), Non-benefit	X	-	-	-	-	-	✓
3218	Both	Additional Adm Appointment/Pmt.	Addl Fac or Temp Exempt Appt, Non-instruct, Benefit Eligible	-	X	-	-	-	✓	-
3221	SM	Unclassified Staff - Admin	Deans	-	-	X	-	-	✓	-
3222		Admin-WMU Research Foundation		-	-	X	-	-	-	✓

Salary Account Codes and Associated Fringe Benefits



Acct Code	Pay Frequency Semi-monthly (SM) Bi-weekly (BW)	Description	Additional Identifying Information	3911	3911 3912	3911 3912 3927	3911 3927	None	General Fund Encumbered (GLOW Committed Column)	
				Social Security (FICA) WMU Share	TIAA/CREF MPERS	Other Fringe Benefits	No TIAA/CREF MPERS	No Fringe Benefits	Yes	No
3231	SM	Chairperson - Admin		-	-	X	-	-	✓	-
3301		Support Staff Reimburse	Main use - Grants & Contracts	-	-	X	-	-	-	✓
3311	BW	Support Staff-Clerical	Clerical & Technical staff	-	-	X	-	-	✓	-
3321	BW	Support Staff-Maintenance		-	-	X	-	-	✓	-
3325	BW	Support Staff-Power Plant		-	-	X	-	-	-	✓
3331	BW	Support Staff-Food Service		-	-	X	-	-	-	✓
3341	BW	Support Staff-Police		-	-	X	-	-	✓	-
3451		CELCIS Instructors	Terminal	-	-	X	-	-	-	✓
3511	BW	Regular Student		-	-	-	-	X	-	✓
3512	BW	Federal America Reads 100%		-	-	-	-	X	-	✓
3513	BW	Federal America Counts 100%		-	-	-	-	X	-	✓
3531	BW	Std-Non Enrolled-Reg FY 26pp		X	-	-	-	-		✓
3611	BW	Support-Staff Overtime		-	X	-	-	-	-	✓
3621	BW	Support-staff Longevity		-	X	-	-	-	-	✓
3622	Both	Special Pay - No Fringe		-	-	-	-	X	-	✓
3623	Both	Special Pay - One Fringe		X	-	-	-	-	-	✓
3624	Both	Special Pay - Two Fringe		-	X	-	-	-	-	✓
3631	BW	Temporary Support Staff		X	-	-	-	-	-	✓
3632	BW	Temporary-IATSE Union		X	-	-	-	-	-	✓
3635		Workmen's Comp/Rehab		-	X	-	-	-	-	✓
3701		Research Staff/Reimbursement	Main use - Grants & Contracts	-	-	X	-	-	✓	-
3711	Both	Research Staff		-	-	X	-	-	✓	-
3713	Both	Non-Retirement Eligible		-	-	-	X **	-	✓	-
3714	Both	Emeritus Researcher		X	-	-	-	-	✓	-

** See fringe memo located on Accounting Services website for fringe rates.