

## Class CC

### Compensation for Non-Benefitted Employees

**Covered Expenditures:** This account class includes all compensation for non-benefitted faculty, non-student hourly/salaried and undergraduate and graduate student employees.

**Requirements:** All UMass Boston departments are responsible for making HR/Payroll expenditures in compliance with applicable enabling statutes, [FY12-PRC-002-00-Purchase of Services](#) Policy and Procedures, HR policies, the Fair Labor Standards Act and other state and federal laws, in particular the Independent Contractor requirements. All employees paid through this account code must have an employment contract. All payments are processed through the HR/Payroll System.

**Expenditures Not Covered:** This account class does not include compensation for benefitted employees.

University Account Code	Long Description	State Object Class/Code
728000	Compensation for Non-Benefitted Employees (BUDGET CATEGORY ONLY—Do not use this Account Code)	CC
728010	<b>Faculty</b> --Faculty with teaching responsibility, full and part time.	C01
728300	<b>Non-student hourly and salaried employees</b>	C04
730010	<b>Undergraduate Student Employees - FICA Taxable</b>	C05
730015	<b>Undergraduate Student Employees - FICA Exempt</b>	CC5
731000	<b>Graduate Student Employees –FICA Taxable</b>	C05
731005	<b>Graduate Student Employees – FICA Exempt</b>	CC5
	<p>Note: The IRS guidelines allow students to be exempt from FICA taxes if they meet all of the following conditions:</p> <ul style="list-style-type: none"> <li>• The student is enrolled at least half-time (Six credits or more)</li> <li>• The student is employed through the university where he/she is enrolled</li> <li>• The student is not considered a "career employee" (generally defined as eligible for benefits)</li> </ul> <p>Most students qualify for the exemption during the academic year (break periods of less than five weeks are allowed). However, the vast majorities of our student employees are not enrolled at least half time during the summer months and are not eligible for the exemption.</p>	