**New Account: 126910 GRAD NON-CONTRACT PAY TEACHING - To record payments made to graduate students for teaching on non-contract pay (GNCP)**

Effective 7/1/2016, please use account ***126910*** in place of 126900 when processing payments to graduate students for **teaching.**  These payments are processed on grad non contract pay form (GNCP).  Payment for grad non contract pay for hourly work through UD Time should continue to use 126900.

Currently we ask you to include the expense for graduate students **teaching** on non-contract pay with your supplemental budget request, but the actuals are showing up in account 126900 which rolls up into misc-wage.  This causes all funds reporting challenges and can make it difficult to get a clear picture of the supplemental teaching expense. In order to fix this issues, a new ps account has been created to capture payments to graduate students teaching on grad non contract pay (GNCP).  This account will be rolled up with supplemental pay rather than misc-wage.

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| Student Category | Account Code | How to pay | Pay type |
| Grad Student – not teaching | 126900 | UD Time | Hourly |
| Grad Student – teaching | 126910 | GNCP | Flat rate |