New this year is the option to budget Other Payroll Expenses (OPE) at one of three different account code levels:

At level 1. The account code is: 10900 ‘Other Payroll Expenses (OPE)’

At level 3. The account codes are:
- 10960 ‘OPE Unclassified’
- 10970 ‘OPE Classified’
- 10980 ‘OPE Student’
- 10990 ‘OPE Grad Assist & Fellows’

At level 4. The account codes are:
- 10964 ‘OPE Uncl Health/Life’
- 10967 ‘OPE Uncl Retirement’
- 10968 ‘OPE Uncl Other’
- 10974 ‘OPE Class Health/Life’
- 10977 ‘OPE Class Retirement’
- 10978 ‘OPE Class Other’
- 10984 ‘OPE Student Health/Life’
- 10987 ‘OPE Student Retirement’
- 10988 ‘OPE Student Other’
- 10997 ‘OPE Grad Assist Retirement’
- 10998 ‘OPE Grad Assist Other’

Departments should discuss with their unit manager as to which level to budget OPE.

It is important not to budget an index’s OPE at more than one level, as this will result in a doubling or possible tripling of the budget, since level 4 rolls-up to level 3 and level 3 rolls-up to level 1.