Housing Assistance
One-Time and Continuing Housing Payments

One-time and continuing payments for housing assistance can be made through the payroll system to assist with the down payment and closing costs or to help offset monthly housing costs. The Provost must approve all payments that are related to housing. The payments are subject to payroll taxes and state and federal income taxes.

The following represents a guideline for processing housing-related payments so that they are coded consistently across the schools.

The following earn codes can be used for housing assistance payments only after approval from the Provost:

**HAS** A housing allowance supplement or HAS mirrors the University’s Housing Allowance Program (HAP) and can be paid as a one-time payment (partial or full front-load) or over time.

**ZHS** The University’s Housing Allowance Supplement for SLAC faculty

**OTH** A one-time payment for housing or rental assistance. To prevent University HR from flagging and delaying the payment process, do NOT refer to these payments as a “bonus” or “housing bonus.” If a description is necessary, please use “OTH payment to be used for housing.”

The following earn codes are for university programs only. They are not to be used or adjusted by schools or departments. Faculty Staff Housing (FSH), as the administrator of the university’s housing allowance program, monitors and reconciles all charges made to the HAP and HCE earn codes:

**HAP** The University’s Housing Allowance Program

**HCE** The University’s Housing Allowance Supplement for Clinician Educators

**HCG** The University’s Housing Allowance Supplement for Clinician Educators utilizing the Greater Bay Area program

All housing payments, whether as a one-time payment or continuing payments, are subject to income and payroll taxes.

HAS, ZHS, and OTH payments are subject to the following:

- Federal Income Tax
- State Income Tax
- FICA Tax
- Social Security
- VDI or CA Disability
Payments to the earn codes listed above are not retirement-eligible earnings.

SUP or Supplemental Payment should not be used for one-time payments or any other housing-related payments. SUP is compensation for service or work performed and is retirement eligible. Summer salary or other teaching is coded as SUP. Emolument payments related to housing should be coded to SUP.