

Process:	Dual Employment		
Contact:	Humanities and Social Sciences Financial Services	Last Revision Date:	05/14/2025

Introduction:

Dual employment occurs when one state agency or university secures the services of an employee of another state agency on a part-time, consulting, or contractual basis (akin to a temporary assignment).

Processing Instructions:

CHASS Human Resources manages the processing of dual employment and provides guidance on their [website](#).

Budgetary Impact:

Dual employment arrangements are reflected on the spending plans on the budget tab and the operating tab.

- Dual employment salary expenses will be posted to 51940 contracted services expense account, of the designated project, for the agreed upon salary (and associated benefit expense) based on the payment schedule reflected in the agreement. This expense should be reflected on the operating tab of your spending plan.
- The university Budget Office will make quarterly adjustments to your budget for dual employment agreements. Each quarter, your 51310 teaching budget will be reduced by the salary amount and your 51940 operating budget will be increased by the salary plus benefits amount. Since these expenses are usually posted to state funded projects, and the university benefits pool provides a budget for benefit expenses, this budget entry results in a net gain in funding equal to the benefit amount.
- **For example:** we hire a state employee to teach a class for four months for \$4,000, with associated benefits of \$300, and pay the individual monthly. The monthly expense being posted to our state project will be \$1,075. The quarterly budget entry will reduce the project's 51310 budget by \$3,000 and increase the project's 51940 budget by \$3,225, resulting in an overall increase in the project's budget by \$225.