

TABLE 2.1

Uniform Chart of Accounts, Personnel-Related Expenses

7	Personnel-Related Expenses
7000	Grants, contracts, & direct assistance
7010-***	Contracts—program-related
7020-***	Grants to other organizations
7040-***	Awards & grants—individuals
7050-***	Specific assistance—individuals
7060-***	Benefits paid to or for members
7200	Salaries & related expenses
7210-***	Officers' & directors' salaries
7220-***	Salaries & wages—other
7230-***	Pension plan contributions
7240-***	Employee benefits—not pension
7250-***	Payroll taxes, etc.
7500	Contract service expenses
7510-***	Fundraising fees
7520-***	Accounting fees
7530-***	Legal fees
7540-***	Professional fees—other
7550-***	Temporary help—contract
7580-***	Donated professional services—GAAP
7590-***	Donated other services—non-GAAP

Source: "Unified Chart of Accounts," National Center for Charitable Statistics, <http://nccs.urban.org/projects/ucoa.cfm>.