


<p>Name of Policy: Payroll</p> <p>Policy Number: 3364-40-09</p> <p>Approving Officer: Executive Vice President of Finance and Administration / CFO</p> <p>Responsible Agent: Controller</p> <p>Scope: All University of Toledo Campuses</p>	 <p>Revision date: November 7, 2017</p> <p>Original effective date: July 1, 2010</p>				
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(A) Policy statement

The board of trustees is the sole authority to authorize appointment and establish salaries for unclassified and faculty employees. The chief human resources officer shall establish appropriate procedures in order to ensure compliance and coordination with all applicable statutory regulations, contractual agreements, and other interrelated policies and procedures.

The university shall pay employees on a scheduled basis for work performed as properly documented. Work should not commence before the employee information is entered into the payroll system with the correct supporting documentation, including rate of pay. Paydays are listed on a schedule published prior to the beginning of each fiscal year.

For employees who are paid on an hourly basis, the university shall provide an appropriate method by which to record hours worked via time cards or an automated time and attendance systems. Employees who are subject to the overtime provisions of the Federal Wage and Hour Law must document time in and out using the method that is provided for their particular job. Ensuring compliance with this policy is the responsibility of supervision through their review and approval of the time collection systems.

Under normal daily operating activities, employees will only have access to their own individual time cards or electronic time card report. Supervisors and department heads will have access to time cards and electronic time card reports for only those employees under their responsibility.

The university will administer all payroll deductions which are legally required. Additionally, the university may elect under specific circumstances to administer other payroll deductions.

(B) Roles and Responsibilities

(1) Payroll Office Operations

All payments for personal services performed by university personnel must be processed through the payroll system and will be included as compensation.

New employees are required to receive their pay via direct deposit as a condition of employment. Ongoing employees are encouraged to opt for direct deposit for their benefit and for efficiency for the university, but are not required to do so unless part of their collective bargaining agreement.

A person on a twelve month contract or pay basis normally commences employment on a Monday (excepting holidays) and terminates as of a Friday (excepting holidays). A person on such a contract who commences or terminates employment on other days of the week will have his or her salary prorated on the basis of a five-day week. Payment for accumulated and unused vacation and sick time will be calculated on the same basis (five days equal one week), as salary adjustments.

Contracts on a nine month basis and contracts for only one semester shall be dated to begin according to the university academic calendar.

A person whose contract subsequently changes shall receive payment based on the revised contract with retroactive adjustment where appropriate. A contract which commences or terminates within a semester will be pro-rated on the basis of a five-day week, and the contract salary will be divided by the number of weeks in the period covered by the contract to determine the weekly amount.

Compensation for persons on sabbatical leave will be paid according to the collective bargaining agreement with the AAUP or, for non-bargaining faculty, pursuant to the applicable policy.

A lost or stolen paycheck should be reported immediately to the payroll office so that the appropriate action can be taken.

If an employee is overpaid, through university or employee error, it is the responsibility of the employee to reimburse the university. If an underpayment occurs, the university will correct the error either via a manual check or direct deposit subject to payroll department approval or the amount will be included in the next regularly scheduled pay check.

(2) Pay Periods and Pay Dates

Salaried employees are defined as all employees whose compensation is not variable from pay period to pay period based on hours worked documented by time card or automated time and attendance system. Examples include faculty, professional staff, and graduate students.

Hourly employees are defined as all employees whose compensation can be variable from pay period to pay period based on hours worked documented by time card or automated time and attendance system. Examples include staff represented by either AFSCME or CWA and undergraduate student workers.

Paydays will be according to a schedule published on the UT payroll website before each fiscal year. For those pay dates falling on a holiday, the pay will be disbursed on the previous business day.

Salary and Hourly employees on the Health Science Campus pay plan (HSC) are paid two weeks after the date the work was performed. The HSC hourly work week begins on Sunday at 12:00 am and ends on Saturday at 11:59 pm. Hourly employees on the Main Campus pay plan (MC) are paid one week after the date the work was performed. The MC hourly work week begins on Saturday at 12:00 am and ends on Friday at 11:59 pm. All MC salary employees are paid up to and including the pay date.

(3) Recording of Hours Worked

All employees who are subject to the overtime provisions of the Federal Wage and Hour Law will be provided with a way to document their time for input to the payroll system. Employees will submit their time worked through an automated time and attendance system or on a paper time card.

Automated time and attendance systems: automated time and attendance technology speeds the calculation of time to be paid, however, supervisor review is still necessary. The accuracy of the time calculated is the responsibility of the employee and the supervisor jointly. Supervisors must sign off by the posted deadlines in order to ensure meeting the current pay period.

Manual paper time cards: where automated time and attendance technology is not yet deployed, the university will provide manual time cards for use. Cards must be completed by the employee and approved by the supervisor. The accuracy of the time calculated is the responsibility of the employee and the supervisor jointly. Cards must be received in the payroll office by posted deadlines in order to be processed for the current pay period.

Pay will be computed to the nearest quarter hour, using the 'rule of seven' rounding. Thus, if your time worked totals to seven hours and fifty-three minutes, the pay will round to 7.75 hours, if seven hours and fifty-four minutes, then will round to eight hours.

Deliberate falsification of time worked either over or under on either the part of the employee or supervisor will be considered a violation of Federal Wage and Hour Law and will result in discipline up to and including termination.

(4) Access to Payroll Records

Human Resources staff may request access to time cards and/or electronic time card reports in response to labor grievances and requests. All requests from labor representatives must first be submitted to the human resources office for review and authorization.

Authorized individuals requesting to review time cards and/or electronic time card reports may come to the payroll office to view the necessary records. The time cards and/or electronic time card reports will not be taken from the payroll office unless subpoenaed by a legal authority.

Copies of time cards and/or electronic time card reports will not be forwarded to any department. If copies are needed for legitimate purposes, the requestor will be required to come to the payroll office and make their own copies.

Employment verification are done through an automated verification service, JobTrax Inc. which can be accessed at www.verifyjobhistory.com/ Employees will need to provide the third party requesting information with their identification information and UT's code: 2419.

Individual sick time, vacation time, comp time, and personal time balances can be accessed in self-service on MyUT through the website by the employee.

Requests to change any employee records, such as changes in the use of vacation time or sick time must be made by the department supervisor to the payroll office in writing or through university email.

Adjustments to time cards and/or electronic time card reports must be made within two (2) pay periods after the pay period which is affected. All changes must be signed by or emailed from the appropriate supervisor.

Personnel records as well as payroll information are subject to public disclosure in accordance with section 149.43 of the Ohio Revised Code.

(5) Payroll Deductions

Payroll deductions are administered by payroll or human resources staff on behalf of university employees. Enrollment in deductions can be completed by contacting the payroll office or completing forms available on the payroll website, www.utoledo.edu/offices/controller/payroll/. Approval for any new type of deduction must come from the university controller. The types of deductions are listed below.

Required Deductions:

Payroll taxes – federal, state and local income taxes; school district income taxes; state retirement plan or alternative retirement plan contributions.

Garnishments and other court ordered deductions – amounts ordered by a court to be deducted and paid to the court or a trustee in satisfaction of an obligation of the employee such as past due debt or child support.

Union dues – dues for membership in one of the bargaining units that represent university employees, or fair share fees for bargaining unit members who are not members of the union but represented by that union.

Employee benefit plans – premium contributions from employees which are required in order to obtain coverage in an employer sponsored fringe benefit program. Participation may be optional, but when participation is elected, employee contributions must be made by payroll deduction. All such programs will be approved by the human resources department.

Employee savings programs – any program that is determined to be a bona fide savings or consumer credit counseling service to which employees can contribute either on a pre-tax or after tax basis, as applicable law or internal revenue code permits. Examples include tax sheltered annuities, contributions to Ohio Deferred Compensation Plan. The associate vice president for human resources shall approve any new employee savings programs and establish appropriate procedures in order to ensure compliance and coordination with all applicable statutory regulations, contractual agreements, and other interrelated policies and procedures.

Optional or Voluntary Deductions:

Charitable organizations – single or ongoing bi-weekly pledged donations to charitable organizations that comply with the “Philanthropic Fundraising Activities and Request for Gifts Policy,” policy 3364-55-04, or its successor, and are approved by the chief human resource officer under the following guidelines. The agency shall:

- Be a tax exempt organization per Internal Revenue Code (proof required)
- Have a voluntary board of directors reflecting the diversity of the community served. Board membership should be on a rotating basis
- Utilize a strategic planning process and provide upon request an up-to-date formal strategic plan approved by its board
- Provide upon request a current independent financial audit
- Utilize a fund distributor plan which includes program and budget audits of the recipient agencies

- Produce a formal annual report to the community
- Conform to all relevant local, state and federal law
- Adhere to Financial Accounting Standards Board (FASB) rules and follow Generally Accepted Accounting Principles, (GAAP)

The university reserves the right to charge agencies approved for deduction a fee to cover the administrative costs incurred.

University related organizations - Payments to university related organizations, such as pledges to the UT Foundation, parking permit payments, athletic ticket purchases, payments to UTMC for hospital services not covered by insurance.

Other types of payroll deductions may be allowed if approved by the associate vice president for finance. Any special deduction programs require that the requesting organization be responsible for full reconciliation of individual accounts and that the electronic submission of data is provided in a format requiring minimal assistance from payroll office employees.

<p>Approved by:</p> <p><u>/s/</u> Sharon L. Gaber, Ph.D. President</p> <p><u>November 7, 2017</u> Date</p> <p><i>Review/Revision Completed by: Senior Leadership Team</i></p>	<p>Policies Superseded by This Policy:</p> <ul style="list-style-type: none"> ● <i>Previous 3364-40-09, effective date July 1, 2010</i> ● <i>3364-40-10 Employee deduction, effective date July 1, 2010</i> ● <i>3364-40-11, Disclosure of payroll information</i> ● <i>3364-40-12 Employee time recording</i> ● <i>3364-40-13 Pay periods and pay days-salary employees</i> ● <i>3364-40-14 Pay periods and pay days – hourly employees</i> <p>Initial effective date: July 1, 2010 Review/Revision Date: November 7, 2017 Next review date: November 7, 2020</p>
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