Certificate in University Financial Management:
Payroll Textbook

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OVERTIME SUB-ACCOUNT FOR HOURLY WAGE EMPLOYEES:

Hourly wage employees who work more than 40 hours in a (usually Sunday through Saturday), must be compensated at the overtime rate (time and one-half). The sub-account for hourly wage overtime pay is 4024.

OVERTIME SUB-ACCOUNT FOR CLASSIFIED EMPLOYEES:

The sub-account for classified employee overtime pay is 4004. *Overtime pay is available only to those employees eligible to receive overtime pay. Refer to the section on Overtime Pay.*

FREQUENTLY USED ACRONYMS:

E-1	Temporary Employment Data Form
E-1SG/E-1SU	Student Temporary Employment Data Form
EPAF	Electronic Personnel Action Form
FLAC	Faculty Load and Compensation
FTE	Full time equivalent
I-9	Certification for Employment Eligibility
W2	Wage and Tax Statement
W4	Employees Withholding Allowance Certificate (federal taxes)

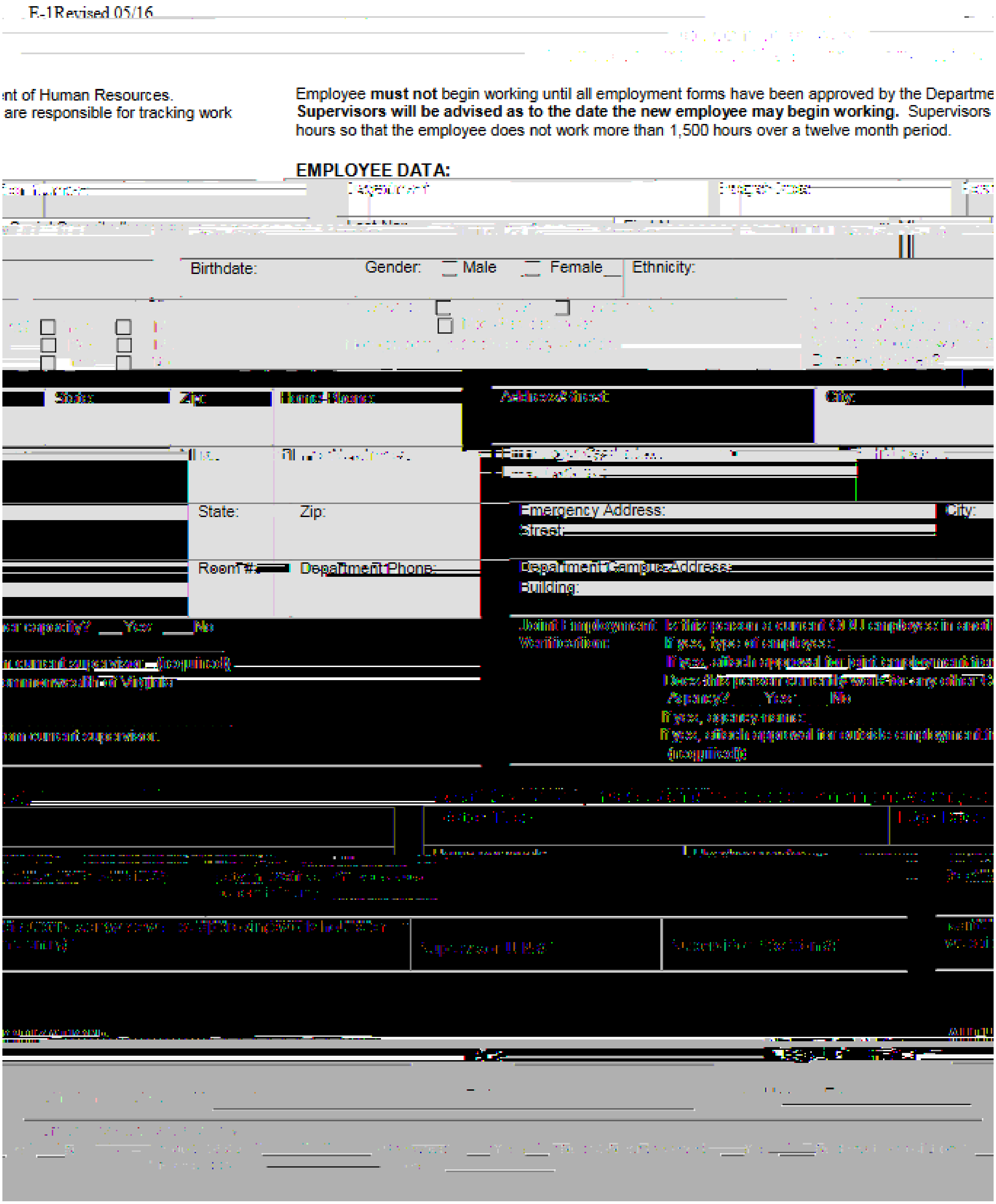
ADJUNCT FACULTY (4027):

Academic Affairs distributes information to all academic departments about hiring requirements. Information on appointing adjuncts and processing adjunct faculty payrolls is available from the following points of contact in Academic Affairs.

Prior to submitting the initial payroll for an adjunct faculty member (under the expenditure sub-object code 4027) the academic department hiring a part-time faculty member must request that the individual be appointed/reappointed as an adjunct faculty member at Old Dominion University. Without an appointment as an adjunct faculty member, a corresponding payroll document will not be processed by Academic Affairs. Adjunct faculty appointments must be approved by an academic department chair, college dean, and the Provost. Requests for adjunct faculty appointments are submitted using the Old Dominion University Adjunct Faculty Approval & Employment Authorization Form. Payments to

GENERAL HIRING INFORMATION:

CERTIFICATION/RETENTION OF I-9 FORMS: Effective March 1, 2016



E-1Revised 05/16

Employee **must not** begin working until all employment forms have been approved by the Departme
nt of Human Resources.
Supervisors will be advised as to the date the new employee may begin working. Supervisors
are responsible for tracking work
hours so that the employee does not work more than 1,500 hours over a twelve month period.

EMPLOYEE DATA:

Birthdate:

Gender: ☐ Male ☐ Female

Ethnicity:

State:

Zip:

Home Phone:

Address/Street:

City:

State:

Zip:

Emergency Address:

Street:

City:

Room #:

Department Phone:

Department Campus Address:

Building:

er capacity? ___Yes ___No

n current supervisor (required)

ommonwealth of Virginia

om current supervisor.

Joint Employment Verification: Is this person a current ODU employee in anoth

If yes, type of employee:

If yes, attach approval for joint employment for

Does this person currently work for any other V

Agency? ___Yes ___No

If yes, agency name:

If yes, attach approval for outside employment (required)

CHANGES/TERMINATION PROCEDURES (EPAFS): You must adhere to the Payroll schedule for all submission deadlines, including EPAF pay actions.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. *See Page 2 of the W-4 Form for more information on each step.*

Please Note:

-

DIRECT DEPOSIT:

It is mandatory that first time employees (new hires and re-hires) be enrolled in direct deposit. All employees are encouraged to participate in the University's direct deposit program. Direct deposit (also known as EFT, Electronic Funds Transfer) of payroll allows our employees to have their pay electronically deposited to their savings and/or checking accounts each payday. NOTE: This process must be accessed by the employee via Midas credentials online to diminish fraud attempts at ODU!

Exceptions may be allowed under certain "extraordinary" circumstances. However, to obtain an exception, you must write a letter explaining in detail why you cannot participate in direct deposit. This letter must be forwarded to the Payroll Manager for review. The letter is then forwarded to the State Director of Payroll at the Department of Accounts for their approval. If the exception is not approved by the Department of Accounts, you must participate in direct deposit.

Listed below are the Global Exceptions to the Direct Deposit Policy:

- Employees under the age of 18.
- Employees without a Social Security Number
- Federal Work Study employees
- Employees changing financial institutions
    - Employees changing financial institutions may receive a paycheck for two pay periods while establishing a new bank account.

SPECIAL NOTE: If the University is closed due to inclement weather on a scheduled pay day, checks will be distributed on the next work day.

To sign-up for direct deposit, the employee must complete the online direct deposit update process – instructions may be found here: https://odu.edu/content/dam/odu/offices/finance-office/docs/direct-deposit-self-service-guide.pdf – THESE DETAILS MUST BE SUBMITTED WITH REMAINING HIRING PACKET! Once these details are provided by the employee, Payroll staff will set up the next paycheck to electronically deposit to the bank and bank account number specified by the employee.

Reviewing Pay Information - Once the direct deposit transactions are active, employees can access payroll information approximately two days prior to payday through the Employee link in LeoOnline (also used for Web Time Entry). Direct Deposit stubs are not printed.

Changes to Direct Deposit - To change banking information or make other direct deposit changes, complete the update process online via the same methods referenced above. Updates go into immediate effect after they are submitted.

- Pay date
- Divided by quarters – crosses fiscal years
- Pay periods

  Hourly Wage/Student Hourly employees (paid via submission of timesheet – refer to WTE Submission Schedule for timesheet due dates):
  - Students = 4025, 4028, 4029
  - Hourly = 4021
  - Adjunct = 4027, 4031

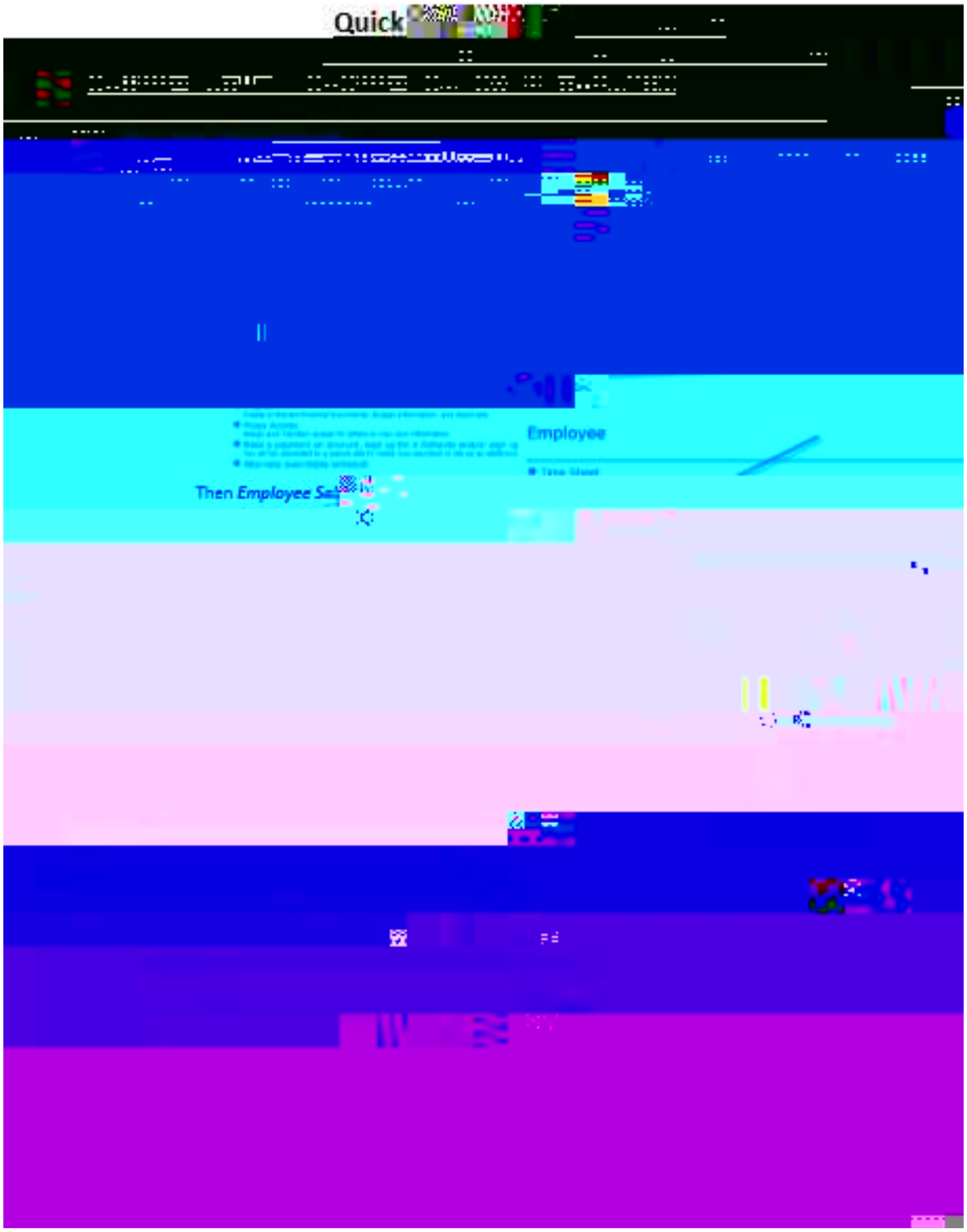
Hourly Wage/Student Hourly Employees – must submit timesheets to supervisors by 11:59pm on the last day worked in the pay period. REMINDER: Pay Periods for Hourly Wage/Student Hourly Employees = 1st – 15th (pay on the 1st); 16th – 31st or last day of the month (pay on the 16th)

CLASSIFIED NON-EXEMPT: Non-Exempt Classified employees are responsible for reporting time worked and leave taken on a daily basis via Web Time Entry. Classified non-exempt employees must complete a Web Timesheet containing the actual number of hours worked each day during the pay period; when a full hour is not worked, the partial hour should be recorded in the Web Timesheet according to the reporting increments table – *See Reporting Increments section.*

[illegible]

Additional hours worked (Pay) – This selection is used on the Web Timesheet to record additional hours worked for pay by non-exempt employees.

Additional hours worked (Leave) – This selection is used on the Web Timesheet to record additional hours worked for leave for non-exempt employees.



Non-exempt employees are not allowed to work overtime without PRIOR authorization by management. Managers are responsible for controlling the work hours of non-exempt employees. Supervisors will notify classified non-exempt employees which of these two earning types to use for reporting overtime. Employees cannot use both, but must use one type, depending on how their department has been set up in Banner. The default for [illegible]

Holiday Leave Earned – This selection is used on the Web Timesheet by classified non-exempt employees when their regular day off falls on a University holiday.

Holiday Leave Pay – This selection is used by classified non-exempt employees on the Web Timesheet to report University paid holidays published by Human Resources. The *name* of the Holidays, or the word *Holiday*, appears on the time sheet however all non-exempt employees are required to enter 8 hours Holiday Pay to be paid.

https://www.odu.edu/content/dam/odu/offices/finance-office/docs/payroll/classified-self-service-guide.pdf

CLASSIFIED EXEMPT: Classified Exempt employees are responsible for recording leave time taken only (i.e., vacation or sick time or compensatory leave earned/taken) and compensatory leave earned via Web Time Entry. Classified exempt employees must submit a Web Time Sheet for every pay period. If no leave was taken and no compensatory leave

SUPERVISORS & PROXIES: If you supervise hourly, student hourly or classified employees, you or your proxy are required to approve timesheets EACH pay period. When approving web timesheets, please review to ensure employees have entered the correct number of hours and the correct earnings and leave codes.

Deadlines - Timesheets must be approved and submitted to Payroll by 10:00am on the first business day after the pay period ends.

- Hourly Wage/Student Hourly Employees (4021 ς 4025, 4028, 4029) – This typically will be 10:00am on the 16th or 1st.
- Classified Employees (Exempt and Non-Exempt) – This typically will be 10:00am on the 10th and the 25th.
- If these dates fall on a University holiday or weekend, timesheets will be due to Payroll by 10:00am on the next University work day.

A supervisor (approver) or a proxy can see an employee's timesheet, reported hours, and leave balances in Leo. The supervisor can view employee information via My Team in the dashboard.

Timesheets Returned for Correction/Timesheets Changed - The Approver or Proxy must notify the employee when a timesheet is returned for correction. Speak directly with the employee or send him/her a brief email. The Approver or Proxy must notify the employee when he or she makes a change to the employee's timesheet, and the approver must document the changes in the comment section of the time sheet, and must verify all hours entered and ensure any necessary corrections are made

COMPLETING & SUBMITTING MANUAL TIMESHEETS:

Hourly Wage/Student Hourly (4021 ς 4025, 4028, 4029): Manual Timesheet Forms must be completed in the following situations:

- Late hiring paperwork (E-1 or E-1S) - Should be accompanied by the if you want the employee to be paid on the scheduled pay date.
- Late WTE timesheet –
  - Timesheets not started before the WTE approver deadline should be submitted to Payroll ASAP. Payroll staff will contact the department if a Manual Payroll Check Request is required.
  - Timesheets not submitted d

Web Time Entry Leave and Earnings Types ς CLASSIFIED EMPLOYEES: To obtain information concerning leave policies please visit the Department of Human Resources website: http://www.odu.edu//facultystaff/employee-services/employee-types/classified/leave. The Office of Finance has published a list of that should be used by classified employees . You can find that listing on the following page in this handout. It is also on the Web Time Entry webpage entitled *Submitting Timesheets & Leave Reports:* http://www.odu.edu/facultystaff/employee-services/compensation/payroll/web-time-entry/types

BANNER WEB TIME ENTRY LEAVE AND EARNINGS TYPES FOR CLASSIFIED EMPLOYEES

EARNINGS OR LEAVE TYPE	EXPLANATION	Who should use Leave and Earnings Types?
Additional hours worked - Leave	This leave type is used to record compensatory leave earned and overtime leave earned.	Classified Non Exempt Employees – set up for leave
Additional hours worked – Pay	This earnings type is used to record additional straight time and overtime hours worked	Classified Non Exempt Employees - set up for Pay
Admin Civil and Work Related Leave	Please refer to Classified Employee Guidebook - published by Human Resources for direction	Classified Exempt and Non Exempt Employees
Annual Leave Taken	This leave type is used to record paid vacation and other personal leave hours taken	Classified Exempt and Non Exempt Employees
School Assistance and Volunteer Service Leave listed as Community Service Leave	Please refer to Classified Employee Guidebook -	

DESIGNATING A PROXY:

Supervisors are designated as the Approver in Banner. Supervisors are responsible for approving timesheets each pay period. In addition, supervisors are responsible for setting up Proxies who can approve timesheets in their absence.

- Approvers must set up at least one Proxy to approve timesheets in their absence.
    -

MANUAL PAYROLL CHECK REQUEST

Date:	Budget Code:	Debit Sub-object code: 5701
Payment Authorized by: (print name)	Title:	Authorized Signature:
Department Name:	Department Contact Person:	Telephone Number:

PROVIDE THE FOLLOWING INFORMATION

Employee Name:	UIN:	Pay Period:

Reason for Request (check one):

Amount:

ANY INFORMATION BELOW THIS LINE
NCE USE ONLY

DO NOT ENTER A
OFFICE OF FINA

PAYCHECKS AND PAYDAY ISSUES:

DISTRIBUTION OF CHECKS: All paychecks are mailed to the employee's verified address.

SECURING CHECKS: To ensure that departmental payroll checks are secure, departments should be doing the following - at a minimum:

- The check register shows all employees being paid on the specified payroll.
- When a department receiv

appropriate department. Call the Payroll Office to ensure that a check was processed for the pay period and, therefore, should have been received.

- An employee may work in two departments and the check was sent to another mail drop.
- No check was generated.
  - *If the WTE timesheet was not submitted/approved by the deadline, no automatic manual paycheck is generated. The check will be provided to the employee when the appropriate manual timesheet is submitted.*
- A paycheck is being held due to various reasons – please contact Payroll for assistance.

If paychecks are delivered to the wrong department, it is important to notify the Payroll Office as quickly as possible. PLEASE DO NOT hold the checks or return them by campus mail to the Payroll Office. The Payroll Office will provide instructions concerning how to handle the misdirected paychecks.

PAY CORRECTIONS:

Overpayments:

If you feel that an overpayment exists, contact the Payroll Office. Payroll documentation will be reviewed to see if an overpayment exists. If the employee is still employed, the overpayment will be collected from the next available paycheck. If the employee has been terminated, the employee will be billed for the overpayment. If an overpayment occurs, under no circumstances should the department recoup the overpayment amount (wages) directly from the employee. The Payroll Office should be contacted immediately in the event of an overpayment.

Underpayments:

If you feel an underpayment exists, contact the Payroll Office, so that a review of the E-1 and/or other payment documentation can be performed to determine that all paperwork is in order.

FINANCIAL HARDSHIP ADVANCES: An employee (*FT faculty, classified, hourly only*) requesting a financial hardship advance may be paid in advance for hours already worked. The employee requesting an advance should go to Payroll with a written request for a pay advance. Each request will be reviewed for validity and approved on a case-by-case basis. If the hardship advance is approved, the Payroll Office will process the pay advance and contact the employee once the paycheck is ready. *Financial hardship advances are available to employees only once per 12-month period.*

SELECTED BENEFITS/DEDUCTIONS: There are many state-provided benefits, which are provided to all full-time employees of the Commonwealth of Virginia. To see comprehensive information, please refer to the Benefits section of the Human Resources website: http://www.odu.edu/facultystaff/employee-services/benefits. Some of the benefits available to classified employees are shown below. - Refer to the Human Resources website for complete information.

Health Insurance Benefits - All full-time classified, faculty, and faculty administrative employees have a choice of health benefits plans. All choices offer a comprehensive range of benefits; however, each plan differs in the way in which it delivers services. Please refer to the source books and Benefits Guide for further detailed insurance information. All health insurance benefits are paid pre-tax. Section 125 of the Internal Revenue Code permits employees to pre-tax their portion of the health insurance premium. You do not pay federal income tax, state income tax or social security tax on the amount of your health care premium, and taxes are paid on the lower adjusted amount.

Basic Group Life - Old Dominion University provides group life insurance to all full-time employees on the first day of employment. The benefit is equal to your annual compensation rounded to the next highest thousand and then doubled. Any portion of the basic life insurance in excess of $50,000 is taxable and is added to your federal, state and FICA applicable gross income and is reportable on your W-2 Form (box 12 C). This will show on your pay stub as Imputed Life under Federally Taxed Benefits.

LEAVE & OTHER SPECIAL CASES:

LEAVE WITHOUT PAY (LWOP): This type of leave may be granted in emergency situations when all other types of leave have been exhausted or when you are not eligible for other types of leave. *Refer to page 25 of the Classified*

Employee Guidebook, 2014:

Type of Leave	Health Care Coverage	Virginia Retirement Benefit	Life Insurance Coverage	Deferred Compensation Plan
Leave with Pay	Coverage continues; state makes its contribution	State makes full contribution; employee earns service credit	Coverage continues; state makes full contribution.	Contributions continue unless suspended by employee
		If less than		
Educational Leave with Full or Partial Pay	AT LEAST half pay, coverage continues and state makes its contribution for up to 24 months.			

Banner is the official record of payroll expenditures, but the information could be incomplete if there are interface problems. Payroll expenditures should be reconciled each month. Hard-copy Banner payroll reports are no longer distributed each month. Payroll reports are available via ePrint for those with the appropriate access. Access to departmental payroll reports must be requested separately. The ePrint Payroll Report Request Form must be completed

W-2 forms are made available/mailed to the most recent permanent address on file no later than January 31 of each year. If January 31 falls on a Saturday, Sunday, or business holiday the deadline is the next business day. Therefore to ensure that W-2's are received in a timely manner.

The accuracy of social security numbers is essential. If the social security name and social security number for each employee is not correct, the University may owe a penalty. The University is required