Payroll Basics

- **Direct Deposit**: UVU employees should sign up to receive their UVU paychecks through direct deposit. Supervisors of employees that have not signed up for payroll direct deposit will receive automated emails asking them to encourage these employees to setup a payroll direct deposit. Emails are sent after each payroll run.

If an employee does not have a checking or savings account, Utah Community Credit Union (UCCU) checking or savings account enrollment forms are available in the UVU Payroll Office or at the UCCU branch on campus, located in the Sorensen Student Center. UCCU has minimized account eligibility requirements for UVU employees. Therefore, most employees will qualify for an UCCU account even if they have been unable to receive an account at other financial institutions.

- **Paydays**: UVU uses a semi-monthly payroll cycle with paydays on the 1st and the 16th of each month (24 paydays per year). Employees using direct deposit will usually see funds deposited the day prior to the official pay day. Part-time employees are paid on a semi-monthly lag payroll cycle (i.e., Hours worked between the 1st and 15th of the month will be paid on the 1st of the following month. Hours worked between the 16th and the last day of the month will be paid on the 16th of the following month). All new hire paperwork must be turned into Human Resources by the associated ePAF due date for the payroll period to allow part-time employees to enter hours worked and any employee to receive a paycheck.

- **Paystubs**: UVU does not issue hardcopy paystubs. Current and past paystubs can be accessed by employees using UVLink. Employees wishing to view their paystubs should select the Employee tab in UVLink and then select Employee Services, Pay Information, and Paystub (under Banner Services).

- **Electronic Personnel Action Form (ePAF)**: An ePAF is used to process pay actions for first hires, rehires, reinstatements, change of assignments, additional assignments, increases, changes in index codes/percentages and terminations of Full-Time (FT) and Part-Time (PT) employees. ePAF instructions can be found on the Payroll Office web page under the Training tab or on the HR web page under the Training/Development tab and Online Training and Information. ePAF due dates are located on the coordinator calendar. An ePAF must be through the approval process and in the HR queue on or before the ePAF due date in order for the pay action to take effect on the next payroll. If an ePAF is received after the ePAF due date the pay action may be delayed one payroll period.
• **Lump Sum Payments:** All lump sum payments, including those for full-time employees, will be processed on the part-time payroll run. Lump sum payment ePAFs must be through the approval process and in the HR queue by the PT ePAFs Due Date for the payroll period in which the payment is to be made, as show on the coordinator calendar. Failure to have the ePAF to HR by the PT ePAFs Due Date will result in the payment being delayed one payroll period (i.e., payments to be received on the 1st will be received on the 16th and payments to be received on the 16th will be received on the 1st of the following month).

• **Adjunct Pay:** Adjunct faculty are paid according to semester rates found on the Adjunct and Overload Faculty Pay Schedule (located on the HR web page, [www.uvu.edu/hr](http://www.uvu.edu/hr), under the Compensation tab and Salary Schedules). Adjunct faculty pay actions are submitted using an eSAF. The Adjunct Pay Calendar for each semester can be found on the Payroll Office web page ([www.uvu.edu/payroll](http://www.uvu.edu/payroll)), under the Payroll Calendars tab. Adjuncts are paid over 7 payroll periods within the semester. Adjuncts will not receive their first paycheck for the semester until approximately one month into the semester.

• **Electronic Semester Appointment Form (eSAF):** The eSAF is used to verify full-time contract faculty workload and reassigned time and to submit pay action information to the Payroll Office for adjunct, overload, and special pay assignments. eSAF instructions can be found on the Payroll Office web page ([www.uvu.edu/payroll](http://www.uvu.edu/payroll)), under the Payroll Training tab or on the HR web page ([www.uvu.edu/hr](http://www.uvu.edu/hr)), under the Training/Development tab and Online Training and Information. eSAF due dates are located on the coordinator calendar in the month the semester starts. An eSAF must be approved on or before the eSAF due date to ensure the faculty member is paid on schedule. If an eSAF is approved after the eSAF due date the pay action will be delayed one payroll period (Note: this will cause an adjunct faculty member to not receive any pay for the first month and a half of a semester).

• **Coordinator Calendar:** The Payroll Office creates the coordinator calendar to inform departments of pay action due dates for each payroll period. Coordinator calendars are available on the Payroll Office web page ([www.uvu.edu/payroll](http://www.uvu.edu/payroll)), under the Payroll Calendars tab. Each calendar consists of a six month period (e.g., July – December and January – June). Deadlines will be adhered to and failure to meet deadlines will result in employee pay delays.

**Time Entry**

• **Time Entry Due Dates:** Time Entry is always due by 11:59 pm on the Time Entry Due date listed on the coordinator calendar for each payroll period. Supervisors listed as the responsible person for the timesheet org. will receive an email notice three days in advance of the Time Entry Due date. Departments are responsible to ensure time worked is input through one of the time entry options available and approved by the Time Entry Due date. Departments remain responsible for time that is overridden and pulled into the
payroll process by the Payroll Office due to an approver’s failure to approve time. Instructions for time entry can be obtained from the Payroll Office web page (www.uvu.edu/payroll), under the Payroll Training tab and on the HR web page (www.uvu.edu/hr), under the Training/Development tab and Online Training and Information.

- **Overtime:** Part-time employees (student, workstudy, and part-time hourly) should be paid overtime for hours worked over 40 in a work week (defined in UVU policy 326 as beginning 12:01 a.m. Saturday and ending at 12:00 midnight on Friday). Departments are responsible for tracking and ensuring overtime is entered correctly in the time entry system (for each part-time employee within their responsibility), before time is approved and submitted to the Payroll Office for processing and payment. Only hours worked over 40 hours in a work week should be entered as overtime. Hours entered as overtime should be the actual hours worked over 40 hours in a work week (the payroll system will calculate the overtime rate of pay, 1 and ½ times the regular rate of pay). Note: Overtime hours for work weeks that have days in two payroll periods should be entered on the time entry system for the payroll period in which the work week ends.

- **Leave Entry Due Dates:** Full time faculty and staff have until 11:59 pm on the Leave Due date, listed on the coordinator calendar, to enter leave for the payroll period. Supervisors listed as the responsible person for the timesheet org. will receive two email notices in advance of the Leave Due date. Leave not entered within the payroll period it was used can be entered when the system opens for the next payroll period by selecting the past payroll period (web time entry only). An employee may also enter leave for the future payroll period directly following the current payroll period (web time entry only). Leave entered outside of the future, current and past payroll periods should be entered in the current payroll period on a weekend or a day the employee actually worked. Comments should be entered reflecting the dates the leave was actually taken. Instructions for leave entry and approval can be obtained from the HR web page (www.uvu.edu/hr), under the Training/Development tab and Online Training and Information.

  - **Leave Limitations:** The University’s leave year runs on a calendar year. Non-faculty full-time employees with more than 240 hours of vacation leave on December 31 will forfeit any hours over 240. Vacation leave balances will reflect a maximum of 240 hours after the first full-time payroll run in January. Leave not entered into the leave entry system for the leave entry period (payroll period) of December 16 -31 will be deducted from the employee’s new year vacation leave balance. Full-time non faculty staff employees will also have their personal leave balances reset to 16 hours (2 days) on the first payroll run in January. Full-time faculty personal leave is the only leave category that runs on a fiscal year and is reset to 21 hours (3 days) on the first full-time payroll run in July.

- **Proxy Set up:** To ensure the department is able to approve time and leave entered each payroll period, approvers may want to establish a proxy. A proxy is someone that has
access to approve time and leave in the official approver’s absence. Instructions on how to set up a proxy are located on the Payroll Office web page (www.uvu.edu/payroll), under the Training tab and on the HR web page (www.uvu.edu/hr), under the Training/Development tab and Online Training and Information. Departments are always responsible for approving employee time and leave entered. Pay errors resulting from unapproved time and leave are the responsibility of the department.

Payroll Issues

- **Pay for Previous Payroll Periods**: Part-time hours worked should be entered and submitted during the payroll period they are earned. Hours worked but not entered in the corresponding payroll period should be entered on a following payroll period. Comments should be made regarding any hours entered for work performed outside of the current payroll period. Comments should include the number of hours worked and the dates these hours were worked. Lump Sums payments should only be made when an employee’s assignment has terminated and there will not be additional hours paid on a future payroll.

- **Late Time Entry**: The Banner time entry system will not allow hours worked to be input after the Time Entry Due date for the payroll period (available on the Coordinator Calendar). Employees and/or departments that fail to submit hours worked by the Time Entry Due date have two options: 1) Submit hours worked in a future payroll period as stated in the preceding paragraph, Pay for Previous Payroll Periods. 2) If payroll processing is still in progress for the payroll period, submit hours worked to the Payroll Office, in writing, for manual entry. A fee of $20 will be charged for each timecard entered (Fees assessed to the employee will be deducted from the employee’s paycheck. Fees assessed to the department will be charged to the Index specified when the request is made.)

- **Payroll Advances**: An advance is any pay provided to an UVU employee outside of the normal payroll process through an accounts payable check or direct deposit (Including retro pays caused by the untimely completion of new hire paperwork and new hire ePAFs).

The Payroll Office request that departments do the following to keep payroll advances to a minimum.

- Limit request to situations of extreme need on the employee’s part.
- Make a concerted effort to ensure employee time is entered and approved before payroll deadlines and new hire and pay action paperwork is submitted timely.
- Advances should not be the first solution offered by a department to an employee when a department or employee payment oversight is made (e.g., employee does not submit time within deadlines, department fails to submit
ePAFs or eSAFs timely, retroactive pay for new employees that do not complete their new hire paperwork timely, etc.).

- Alternative solutions should be addressed prior to requesting an advance:
  - Is the employee willing to wait until the next payday to start their adjunct or stipend payments or receive retro pay or lump sum payments?
  - Input hours on the following payroll period with a comment stating the hours were earned in a previous payroll period (remember, dates the hours were actually worked should be stated in the comment)
  - Submit hours to the Payroll Office during the part-time payroll run for manual entry (S20 fee)

If an advance is determined to be the appropriate solution to a situation, the department should contact the Payroll Office regarding forms and information needed to process the advance. Advances for any reason will be limited to three per employee per fiscal year. A fee of $35 will be charged for each advance made (Fees assessed to the employee will be deducted from the employee’s paycheck. Fees assessed to the department will be charged to the Index specified when the request is made.)

- Redistributions: A redistribution form needs to be completed, signed, and submitted to the UVU Payroll Office to change the index code or percentage of an employee’s wages or salary paid in a previous payroll period. Redistributions will only move wages paid in a previous payroll periods. If future wages should be paid out of a different index than what is currently shown in Banner, a change in index code/percentage ePAF will need to be submitted. Redistributions can only be made for payrolls within the current fiscal year. To obtain a redistribution form, select the Payroll Forms tab on the Payroll Office web page (www.uvu.edu/payroll).

- Cellular Phone Reimbursement: UVU policy 329, Telephone and Cellular phone Usage, states “If an employee requires a cellular phone in order to perform his/her duties, the employee, with approval of the department head, will obtain a personal cellular access plan and cellular phone and will receive an allowance from the institution via additional compensation….” Employees that meet the criteria stated in policy 329 will need to complete a Cellular Phone Allowance Agreement (available on the Payroll Office web page, www.uvu.edu/payroll, under the Payroll Forms tab), and receive the required approvals to establish a cell phone reimbursement. Cellular phone reimbursement effective dates cannot be retroactive more than two payroll periods (one month), form the time the completed cell phone agreement is receive in the Payroll Office (BA 112).

Employees should review required levels of cell phone service with their supervisors annually. A Cellular Phone Renewal Form must be submitted by October 31, of every EVEN year to continue an employee’s cell phone reimbursement. An employee’s failure to renew his/her cell phone reimbursement will result in the termination of the reimbursement.
Year End Information

- **1500 Hour Limit:** Part-time employees are held to a maximum of 1500 hours worked in a fiscal year. According to UVU policy 321, Employment Classifications and Work Limits, “Hourly position employees' hours are not to exceed 1500 in any fiscal year. Departments will be notified when an employee has worked 1000 hours during the fiscal year, and again when the employee has worked 1380 hours. The second notice will be the final notice, with the automatic termination of the employee when the 1500 hours have been reached. The terminated employee may not be reinstated within the fiscal year.”

- **Fiscal Year End:** The end of the fiscal year is June 30. The last payroll runs for the fiscal year are full-time number 12 (SF 12) and part-time number 13 (SP 13). Any part-time hours worked in a fiscal year that are not reported and paid on or before the SP 13 payroll will be paid out of new fiscal year money. Fiscal year end redistributions should be submitted to the Payroll Office on or before June 30.

All stipends (e.g., department chair, program coordinator, etc.) will end on June 30 of each year (excluding cell phone stipends). New ePAFs need to be submitted to reestablish stipends that will continue into the new fiscal year.

Tax Information

- **Year End Tax Reporting, Form W-2:** UVU only issues Electronic Form W-2s. Form W-2s for the current year will be available mid to late January of the following year. Employees can access their current and past form W-2s through UVLink or by using the direct link located on the UVU Payroll Office web page (www.uvu.edu/payroll), Taxes tab. Former UVU employees should use the direct link on the Payroll Office web page since the Employee tab in UVLink is not accessible to terminated employees. Employees will need their UV ID and password to access their Form W-2. Employees that have forgotten their password should contact the UVU IT Help Desk to have their password reset, 801-863-8888.

- **FICA Exempt:** The Payroll Office will exempt eligible student employees from FICA (Social Security and Medicare taxes). A student employee’s eligibility to be exempt from FICA will be reviewed each payroll period. Student employees exempted from FICA who would prefer to pay FICA should notify the Payroll Office in writing. Nonresident alien (NRA) student employees will be FICA exempt based on the student exemption rules only, unless they complete an Alien Information Collection Form available in the Payroll Office. The collection form will provide the Payroll Office with the information needed to determine if the employee is a nonresident alien for taxes purposes and is eligible to be exempt from FICA.
Federal and State Tax Withholding: All employees are required to complete a Form W-4 with their new hire paperwork. However, if personal or financial situations change, employees may find themselves over withholding or under withholding Federal and State income taxes. Employees that receive large tax refunds or end up owing additional taxes after completing their annual tax return, have changes in their number of dependents or marital status, receive taxable income from sources other than their employment, etc. should consider updating their withholdings by making a change to their Form W-4. A Form W-4 can be printed from the Payroll Office web page (www.uvu.edu/payroll), under the Payroll Forms tab or a copy can be obtained in the Payroll Office BA112.