

Dixie State University Policy

342 Payroll



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I. Purpose

- 1.1 To define the University's policy and procedures related to the payment of employees.

II. Scope

- 2.1 This policy applies to all employees of the University.

III. Definitions

- 3.1 ***Adjunct Faculty:*** Part-time instructional faculty as defined in University Policy 631: Faculty Categories and University Policy 638: Adjunct & Clinical Faculty.
- 3.2 ***Contracted Employee:*** A full-time, benefited employee who is working between 0.75 and 1.00 FTE (includes both faculty and staff).
- 3.3 ***Regular Part-Time Employee:*** As defined by University Policy 310, those individuals who are scheduled to work between 0-29 hours per week with varying hours based on job assignment and availability. These positions may be classified into several subcategories, including:
 - 3.3.1 ***Student Employee:*** A Dixie State University student who is enrolled in six or more credit hours in the current academic semester who also works in a non-benefited part-time campus position.
 - 3.3.2 ***Work-Study Employee:*** A Dixie State University student employee who is eligible for a needs-based financial aid award specifically allocated for campus work as part of their school financial aid package.
 - 3.3.3 ***Hourly Employee:*** A part-time employee who does not meet the definition of a student employee or work-study employee.

- 3.4 *Seasonal/Temporary Employee:* A Dixie State University part-time employee specifically hired to complete a certain task within a specific time frame.

IV. Policy

4.1 Pay Days

- 4.1.1 Contracted employees are paid semi-monthly on the 15th and the last working day of each month.
- 4.1.2 Temporary, seasonal and regular part-time employees are paid semi-monthly on the 15th and the last working day of each month.
- 4.1.3 Adjunct faculty are paid semi-monthly on the 15th and the last working day of each month throughout the semester, beginning on the 15th of the month after the first partial month of the semester.
- 4.1.4 There may be exceptions when paperwork is not properly completed, for some adjunct areas such as private music lessons and for summer semester.
- 4.1.5 If a standard pay day falls on a weekend or holiday, pay day will be moved up to the last prior working day.

4.2 Deductions

- 4.2.1 Deductions are automatically made from the employee's paycheck for Federal Withholding Tax, State Withholding Tax, and FICA as required by law.
- 4.2.2 Student employees, both regular student employees and work-study employees, qualify for an IRS exemption to the FICA tax (per IRS regulation) if they are enrolled in six or more credit hours during a semester and their primary relationship with the University is for education and not employment.
- 4.2.2.1 Student status will be evaluated each pay period to determine if the student employee continues to be enrolled in at least six credit hours. Once a student employee drops below six credit hours, FICA taxes will be deducted from their paycheck starting with the first pay period after they fall below six credit hours (and vice versa for employees who add more credit hours to total six credit hours or more).
- 4.2.2.2 A review of the employment relationship to determine whether

the services are incident to and for the purpose of pursuing a course of study or are provided as a “career” employee can be made with the department of Human Resources in order for an employee to “opt out” of the Student FICA exemption.

4.2.3 If the contracted employee chooses to participate, additional elective deductions can be made for group health and accident insurance, life insurance, union dues, salary deferral programs, and other additional withholdings as approved by the University administration.

4.2.3.1 Elective deductions are available to contracted employees only, or as required by law.

4.3 Faculty

4.3.1 Faculty on nine-month contracts will be paid in 24 equal payments over 12 months.

4.3.1.1 New faculty hired at the beginning of a school year will receive pay beginning with the July 15 payroll, though active duty begins in August.

4.3.1.2 Full-time on-going faculty, those whose FTE is between 0.75 and 1.00, will receive paychecks beginning with the July 15th payroll, though active duty begins in August.

4.3.1.2.1 A faculty member who chooses to terminate before active duty begins will be required to reimburse the University for the salary plus the benefits that were paid from July 1st.

4.3.2 Part-time faculty who choose to terminate before active duty begins will be required to reimburse the University for the salary plus the benefits that were paid.

4.4 Staff

4.4.1 Staff employees working between 0.75 and 1.00 FTE who use contract release time before it is accrued, then choose to terminate, will be required to reimburse the University for the overpayment of salary and benefits.

4.5 Salary Distribution

4.5.1 Payroll funds will be available on payday.

- 4.5.2 All employees are required to participate in direct deposit.
 - 4.5.2.1 Deposits may be made to any bank or credit union checking or savings account.
 - 4.5.2.2 The number of deposits is limited to two accounts:
 - 4.5.2.2.1 Two checking accounts, two savings accounts, or one savings and one checking.
 - 4.5.2.2.2 An employee can deposit a dollar amount or a percentage of each paycheck to each account.
 - 4.5.2.3 An employee who does not complete direct deposit paperwork in time for their first paycheck will cause a paper check to be printed. The paper check will be put in the US mail on payday and mailed to their local (or permanent if no local is available) address on file.
- 4.5.3 Employees who leave the service of the University for any reason shall receive all pay at the appropriate time which may be due them with the following qualification:
 - 4.5.3.1 An employee who owes any money to the University at the time of his/her separation will have the amount deducted from his/her final pay.
- 4.5.4 Salary and accrued vacation leave will, upon an employee's death, be paid to such beneficiaries as were designated by the employee, or, if none was designated, to the surviving spouse or children or parents in that order.
 - 4.5.4.1 Upon an employee's death, salary for two pay periods, subsequent to the date of death, will be paid to the designated beneficiaries.

4.6 Recordkeeping

- 4.6.1 The Fair Labor Standards Act (FLSA) and the Government Records Access and Management Act (GRAMA) require extensive payroll records to be maintained.
 - 4.6.1.1 Payroll forms are retained for three years by the payroll department.

- 4.6.1.2 Time cards utilized by the University are maintained for two years.
- 4.6.1.3 Departments who report to payroll total hours worked only (whether on a contract service form or on a timecard) are required to maintain records showing the start and stop times and days worked for all hours reported for two years.

V. References

- 5.1 DSU Policies 341-370 (Compensation and Benefits)
(<https://files.dixie.edu/sites/hr/pl/SitePages/300.aspx>)
- 5.2 DSU Policy 310 (Part-Time Employment)
(<https://files.dixie.edu/sites/hr/pl/policy/310.docx?Web=1>)
- 5.3 DSU Policy 631 (Faculty Categories)
(<https://files.dixie.edu/sites/hr/pl/policy/631.docx?Web=1>)
- 5.4 DSU Policy 638 (Adjunct & Clinical Faculty)
(<https://files.dixie.edu/sites/hr/pl/policy/638.docx?Web=1>)
- 5.5 Government Records Access and Management Act
(<http://le.utah.gov/xcode/Title63G/Chapter2/63G-2.html>)
- 5.6 Internal Revenue Service (www.irs.gov)
- 5.7 The Fair Labor Standards Act (<http://www.dol.gov/whd/flsa/>)

VI. Procedures – N/A

VII. Addenda – N/A

Policy Owner: Human Resources, Exec. Director
Policy Steward: Director of Payroll

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