

# Dixie State University Policy

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## 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 **Contracted Employee:** A full-time, benefited employee who is working between 0.75 and 1.00 FTE (includes both faculty and staff).
- 3.2 **Part-Time Instructor:** Part-time instructional faculty as defined in University Policy 631: Faculty Categories and University Policy 638: Part-Time Instructor Track Faculty.
- 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. Part-time employees 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 need-based financial aid award specifically allocated for campus work as part of their school financial aid package. These positions are subject to special federal guidelines governed by the

- 3.3.3 **Hourly Employee:** A non-benefited 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 (usually limited to work completed in less than a pay period but not to extend beyond 90 days). While an hourly assignment may be considered seasonal/temporary, a seasonal/temporary assignment differs in the specific time frame assigned and is not ongoing for an unspecified period of time.

## IV. Policy

### 4.1 Pay Days

- 4.1.1 Contracted employees are paid semi-monthly on the 15<sup>th</sup> and the last working day of each month.
- 4.1.2 Temporary, seasonal and regular part-time employees are paid semi-monthly on the 15<sup>th</sup> and the last working day of each month.
- 4.1.3 Part-time instructors are paid semi-monthly on the 15<sup>th</sup> and the last working day of each month throughout the semester, beginning on the 15<sup>th</sup> of the month after the first partial month of the semester.
- 4.1.3.1 There may be exceptions to the above pay days, including when there is incomplete paperwork and when enrollment headcounts are required to determine the appropriate pay amount, such as for private music lessons and/or for summer semester courses.
- 4.1.4 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 Human Resources, so the employee may “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 Full-time faculty contracts (whether nine-month, 10-month, or 11-month) 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 instructors who choose to terminate before active duty begins, and have already been compensated for future work, 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 mailed on payday to the employee's local mailing address through the United States Postal Service (USPS). If the employee has not filed a local address, the check will be mailed to the employee's permanent mailing address through USPS.

4.5.3 Employees who leave the service of the University for any reason shall receive all pay at the appropriate time, that may be due to them, with the following exception:

4.5.3.1 An employee who owes any money to the University at the time of their separation will have the amount deducted from their final paycheck.

4.5.4 If an employee dies during active employment, remaining wages owed (if part-time or seasonal) and salary and accrued vacation leave (if contracted) will be paid to the employee's designated beneficiaries. If no beneficiaries were previously designated by the employee, wages, salary, and/or accrued vacation leave will be paid to family members in the following order: surviving spouse, surviving children, or surviving parents.

4.5.4.1 Upon a contracted 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 Office.

4.6.1.2 Timecards utilized by the University are maintained for two years.

4.6.1.3 Departments who report total hours worked only to the Payroll Office (whether on a contract service form or on a paper 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 Policy 310: Part-Time Employment

5.2 DSU Policies 341-370 (Compensation and Benefits)

5.3 DSU Policy 631: Faculty Categories

5.4 DSU Policy 638: Part-Time Instructor Track Faculty

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](http://www.irs.gov)

5.7 The Fair Labor Standards Act: [www.dol.gov](http://www.dol.gov)

## **VI. Procedures**

- 6.1 An employee who is paid hourly is required to use the University's electronic timekeeping system. Timeclocks with biometric or photo technology will be used on campus, with IP addresses for all punches tracked (whether on a timeclock or computer) and GPS location recorded to ensure both accuracy and accountability of time worked. Manipulation of biometric or photo technology of or within the University's electronic timekeeping system is grounds for corrective and disciplinary action, up to and including termination.

## **VII. Addenda – N/A**

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Policy Owner: Human Resources, Exec. Director

Policy Steward: Director of Payroll

History:

Approved 10/27/95

Revised 04/29/16

Revised 03/05/21