





What does Payroll Services do?

15. Off-Cycle Check Requests
16. On-Call Pay
17. Overpayments
18. Paycheck Questions
19. Payroll Audits
20. Payroll Processing & Authorizing Training
21. Retroactive Payments
22. Tax Questions and Refunds
23. Time Cards & Leave Reports
24. Vendor Payments
25. W-2 and W-4
26. 1042-S Forms
27. Other duties as assigned and
28. Calculate and process your paycheck biweekly




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The Workweek



- Begins on Friday
- Ends on Thursday
- Over a 2 week period
- Paid biweekly



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Calendars: Payroll Processing Week

Monday Direct Deposit Forms due

Tuesday Off-Cycle Requests due
(for Wednesday pay date)

Wednesday Retro Payment Request
Forms due by 10:00 a.m.


Friday Payroll window “closes”,
Time Administration



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Calendars: Payday Week

Monday	Payroll Services finalizes payroll, ePAFs due in HR
Tuesday	Run Departmental Leave Reports, Timesheets, LAPERs and Cost Center Reports
Wednesday	Payroll Window Opens
Thursday	Off-Cycle requests due (for Friday payday)
Friday	Payday




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Schedules & Calendars

- **Payroll Schedule**
(forecast for the year)
- **Payroll Calendar**
(current month's schedule)
- **Payroll Calendar for Next Month**
(next month's schedule)



* Deadlines and processing dates may be moved because of holidays and unforeseen circumstances!



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Holidays


- New Year's Day – January 1
- Martin Luther King's B-day – 3rd Monday in January
- Memorial Day – Last Monday in May
- Independence Day – July 4
- Labor Day – First Monday in September
- Veteran's Day – November 11
- Thanksgiving – 4th Thursday & Friday in November
- Christmas – December 25

*If a holiday falls on Saturday, we observe it on Friday.
If a holiday falls on Sunday, we observe it on Monday.*





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Paid Personal Leave Days




- For the Christmas and New Year's holidays in 2014, President Hitt has granted 5 "paid leave days" in addition to the already approved holiday dates
- HR will send out an announcements (as this will affect deadlines and processing schedules)
- Some employees may be considered essential personnel



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Payroll Processor & Authorizer

<ul style="list-style-type: none"> ▪ eForm: HR Security Request Form ▪ On-Line training ▪ Process timesheets & LAPERs ▪ Manage Group Exceptions ▪ Run the Processor Timesheet Verification Report ▪ Notify Authorizer to approve time when all timesheets are entered 	<ul style="list-style-type: none"> ▪ eForm: HR Security Request Form ▪ On-Line training ▪ Approve time ▪ Run the Authorizer Timesheet Verification Report
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Manage Group Exceptions

- Review for exceptions
 - Ex: Time may have been entered but an employee is already terminated
- There are low, medium, and high exceptions.
- You may contact Payroll Services to ensure your employee is paid correctly.




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After Payroll is Confirmed....



Tuesday – run the following reports:

1. Employee Leave Report
2. Employee Timesheets
3. Departmental Leave Reports
4. Dept Group Rate Report
5. Cost Center Report



- Complete Departmental Cost Center Authorization List and return to Payroll Services for security access



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Types of Employees


- A) Executive Service
- B) Faculty (9 month, 12 month)
- C) Administrative & Professional
- D) University Support Personnel Services (USPS Non-exempt, USPS exempt)
- E) Other Personal Services (fixed biweekly, hourly)

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Exception vs. Positive Time Reporter


<ul style="list-style-type: none"> ▪ Exception (leave): <ul style="list-style-type: none"> • OPS Fixed Biweekly • USPS Non-Exempt • USPS Exempt • A&P • Faculty • Executive Service • Phased Retirees 	<ul style="list-style-type: none"> ▪ Positive (hours worked): <ul style="list-style-type: none"> • OPS Hourly
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Timesheets | LAPER

<ul style="list-style-type: none"> Completed by: <ul style="list-style-type: none"> OPS Hourly USPS Non-Exempt 	<ul style="list-style-type: none"> Completed by: <ul style="list-style-type: none"> USPS Non-Exempt USPS Exempt A&P Faculty Executive Service Phased Retirees OPS Fixed Biweekly
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LAPER updates

- Affordable Care Act implications
- University Audit recommendation
 - April 2015

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Fair Labor Standards Act


- Fair Labor Standards Act (FLSA)

The FLSA establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments. Covered nonexempt workers are entitled to a minimum wage of not less than \$8.05 (Florida minimum wage as of 01/01/2015). Overtime pay at a rate not less than one and one-half times the regular rate of pay is required after 40 hours of work in a workweek.

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Administrative Leave

- Regulation UCF-3.040 Benefits and Hours of Work.
- Jury Duty (with jury summons)
- Court Witness (not for personal interest)
- Olympic Athletes
- Bereavement – 2 days (non-exempt USPS only)
- Florida Disaster Volunteers
- Emergency Closing
- Voting - 2 hrs with approval (not allowed when early voting exists)
- Military Training (fiscal year 07/01 – 06/30)
- Veteran's Exam (exam or treatment for disability)






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Personal Holiday

Non-exempt USPS only

- To be used between 07/01 – 06/30 (fiscal year)
- If not used, it is forfeited
- Full-time employees are eligible for 8 hours (in proportion to FTE)
- All hours must be used in 1 workday (or shift)

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Compensatory Time

Overtime

- Who's Eligible?
 - Non-exempt physically works > 40 hours in a workweek
 - Paid or accrued at 1 ½ times normal rate

Special


- Who's eligible?
 - Non-exempt USPS employees who do not physically work more than 40 hours but their hours for the week exceed 40 (because of a holiday or admin leave)



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Compensatory Time Payouts

- Overtime comp max 120 hours (excess hours will be paid out to the employee by the Payroll Department)
- Special comp no max
- If an employee has comp time and requests a payment:
 - Complete a Request for Compensatory Leave Payout
 - Requires supervisory approval
 - Submit to Payroll Services and it will be processed on the employee's next paycheck



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Leave Payouts

Termination of Employment


- Annual Leave – USPS employees must have attained regular status order to be eligible for annual leave payout
- Sick Leave – Employees must have been here 10 years in order to be eligible for percentage of sick leave payout
- Compensatory Leave – all paid
- Payouts are processed in the 2nd pay period after final pay is received (assuming ePAF is submitted in a timely manner)
- Eligible payouts are sent via direct deposit to an employee's bank account




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Special Pay Plan



- SPP
- 401A program
- Payout = to or > than \$10,000
 - DROP (59 and 4 months)
 - 12M to 9M faculty (59 and 4 months)
 - Termination (55)



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Leave Transfer



- UCF has not been a part of the Bureau of State Payrolls (BOSP) since 2003 and therefore, SUS rules regarding leave transfer do not apply
- If terminating employment with UCF and expecting to transfer leave to another agency, the new agency must submit a written leave transfer request, including contact information, to Payroll Services .

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Other Types of Pay

- CJIP (Criminal Justice Incentive Pay for law enforcement for training or education)
- On Call - \$1.00 per hr or ¼ hourly base minimum of pay rate on weekends or holidays including Paid Leave Days
- Shift (5% or 10% included in biweekly rate through Compensation's approval)


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Other Types of Pay:

HR Salary Supplement Request Form

Use this form for:



- Awards
- One-Time Performance Payment
- CJIP
- Uniform/Tool Allowances
- Non-qualified moving expenses



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**Other Types of Pay:
Dual Compensation**

- Dual Compensation is paid when an employee in a full time line position works a second job at UCF.





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**Other Types of Pay:
Dual Compensation**

Request for UCF Dual Compensation Form


1. The work performed must be of a different nature than the employee's normal work assignments.
2. Work performed must be for another department, outside of the employee's normal work schedule.
3. Cannot be used in place of requesting a temporary pay increase (ePAF) through Compensation in situations where an employee is filling a vacant position within their department
4. Cannot exceed 25% limit amounts
5. Form should be signed prior to the commencement of work.
6. Late forms will require an attached statement from the Dean/Director to justify the request for payment.



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**Dual Compensation
Fixed Biweekly Example**


- Full time Instructor (9 Month Faculty) on record 0 for Criminal Justice
- Part time "Adjunct" Instructor on record 4 for Political Science for 1 semester
- Forms Required:
UCF Dual Comp and ePAF



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USPS Non-Exempt Dual Compensation Hours

- Because of the Fair Labor Standards Act requirement, USPS Non-Exempt employees must be paid at least overtime for hours actually worked over 40 in a week
- In order to comply with FLSA when a Non-Exempt employee works dual comp, the secondary department should report these hours to the primary department for reporting (timesheet and PeopleSoft). Departments should work together to transfer funds.



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Independent Contractor

If the person performing the services is not considered an “employee” by IRS guidelines, process the payment through the Purchasing Department:
<http://www.purchasing.ucf.edu>




Remember: It is possible for someone to receive a W-2 (UCF employee) and a 1099 (independent contractor). Those cases are limited and should be verified with F&A and HR prior to a payment request being submitted.



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Payroll Related Rules, Policies & Procedures

- Direct Deposit
- Overpayments
- Retroactive Pay
- Off Cycle Pay





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Employee Forms: Direct Deposit

Direct Deposit:

- Mandatory condition of employment for all employees
- Exception:
 - 1) Federal College Work Study (FCWS)
 - 2) Letter expressing hardship to Executive Director of HR (must be approved in advance)

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Employee Forms: Direct Deposit



- Available Online via Employee Self Service
- Or complete a Direct Deposit Authorization form and submit to Payroll Service via mail, delivery, or fax to (407) 823-0582
- Checking account – please provide a VOIDED personal check
- Savings account – please verify with the financial institution the correct transit routing number and bank account number




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Employee Forms: Direct Deposit

- If an employee closes their bank account:
 - Update account information online via Employee Self Service or provide Payroll Services with a new Direct Deposit Authorization Form
 - Failure may result in direct deposit being returned to the university, preventing employee from receiving pay on payday
 - Banks may take up to the Wednesday following pay day to notify UCF of a closed account
 - Payroll Services cannot give an employee a check for the returned amount until the bank notifies us in writing that the money has been returned to UCF

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**Payroll Related
Rules, Policies & Procedures**

Overpayments can be caused by many reasons:

For Example:
The department submits termination paperwork, but it isn't approved on time, and leave without pay isn't entered on the employee's timecard in order to stop his pay.

Result:

- The employee is overpaid
- A 25% recovery fee will be assessed in accordance with the overpayment policy
- The department will be notified in writing of the fee






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**Payroll Related
Rules, Policies & Procedures**

Overpayments:

- If during payroll processing, an error is discovered and a processor or authorizer cannot make changes in the Timesheet page, e-mail payroll@ucf.edu or call (407) 823-2771
- If during the pay week it is discovered that someone will be overpaid, contact us at payroll@ucf.edu and Payroll Services will contact our processing bank to see if it is possible to process an ACH reversal at that time





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**Payroll Related
Rules, Policies & Procedures**

Retroactive Pay:

- Any pay owed to an employee for time worked prior to the current pay period
- Complete a Retroactive Payment Request Form
- A copy of the timesheet must be attached to the form
- See Payroll Calendar for deadlines




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**Payroll Related
Rules, Policies & Procedures**

Off Cycle Payment:

- If an employee misses a paycheck on payday, an off cycle check can be requested. If it is due to a departmental error, a \$50 fee will be charged.
- Complete an Off Cycle Request Form
- Attached a copy of the timesheet and/or LAPER, if applicable.
- See Payroll Calendar for deadlines.




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**Payroll Related
Rules, Policies & Procedures**


Off Cycle Requests:

- Off Cycles processed for Friday (payday) and Wednesday (non-pay week)
- Off Cycles are always in the form of a paper check
- Employee must pick up the check with photo id, or sign a Paycheck Pick Up Authorization Form to allow someone else to pick up their check


Check Cancellation
Employee must visit HR (affidavit required)



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Pay Advices 



- Go to myUCF at www.my.ucf.edu
 - Sign on with your NID and UCF Password.
 - Select Employee Self Service link
 - Select Payroll and Compensation link
 - Select View Paycheck, which will bring up a list of paychecks, beginning with the most current
 - To review a paycheck, click on the check date of the paycheck you would like to review
 - Employees can view their current paycheck the Tuesday **BEFORE** payday
- Problems with NIDs and passwords – click on the appropriate link on the my.ucf.edu page for "What is my NID?" etc. or contact the UCF Service Desk at (407) 823-5117.



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Taxes



- **Social Security 6.20%** (Rate in 2015)
 - Gross taxable wages up to \$118,500
- **Medicare 1.45%**
 - Gross taxable wages in excess of \$200,000 will be taxed an additional 0.90% (employee only)
- **Federal Withholding is based on W-4 completion (marital status, withholding allowances, exempt)**
- **Federal Withholding is also based on the IRS tax tables** (change yearly)
- **Supplemental payments are taxed at 25%**

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International Employees & Taxation


- **F-1 and J-1 students**
 - Exempt from FICA (first 5 calendar years in USA)
- **J-1 scholars**
 - Exempt from FICA (first 2 calendar years in USA)
- **International employees may be eligible for exemption from federal withholding tax**
 - Based on Tax Treaties shared between their home country and the USA

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International Employees & Taxation

- **All international employees must make an appointment at IAGS Employment and Taxation Unit to complete New Employee Sign-in and discuss taxation**
 - (407) 823-2337
- **For those employees who have a tax treaty, they may receive a 1042-S tax form**
- **The IRS requires that these forms are postmarked by March 15th**
- **Ensure that your employees have updated Mailing and Home addresses on file**




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Students & Taxation





- Students working less than 30 hours and enrolled for minimum number of credit hours are exempt from FICA
- Students working 30 hours or more and enrolled are subject to FICA
- Student FICA Process will be run by Payroll Services to make that determination after Drop/Swap and each pay period.



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Tax Refunds



- If a student or international employee has been incorrectly taxed, e-mail payroll@ucf.edu for:
 - An audit to be completed
 - A refund to be processed (only for Social Security and Medicare refunds)

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Benefit Refunds

- If an employee is owed a refund due to a benefit overpayment or termination, once the funds are returned to UCF
 - Benefits & Payroll process a refund
 - Refunds are processed via payroll and issued by direct deposit, if the original premium was paid via payroll deduction
 - Otherwise the refund is issued via accounts payable by F&A and the employee may receive a check or ACH
- Any money returned by the bank, will be re-issued as a check and mailed to the current mailing address on file
- A typical refund process (from initial refund request to refund issue) can take six to eight weeks





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Florida New Hire File




- UCF is required to submit a biweekly report of newly hired employees
- The State of Florida uses this information for tracking employees who should have a support order or student loan deduction taken from their pay



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Payroll Deduction Types


- 0117 Parking
- 0266 FL Prepaid College Plan
- 0301 United Arts
- 0466 United Way
- 0501 Recreation Services
- 0502 Athletic Tickets
- 0569 Collections
- 0523 Golden Knights Club
- 0573 UCF Foundation
- 0610 Court Order
- 0670 UFF – PAC
- 0678 Police Benevolent Association
- 0681 United Faculty of FL
- 0690 AFSCME Dues
- MEAL – Aramark meal plans (on-campus)
- TECH – Technology Product Center (Computer Store)
- 9MDED – 9M faculty deduction



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Non-Cash Fringe Benefits

- Personal use of company vehicles
- Parking Permits
- Tuition Waivers (grad > \$5,250)
- Gifts and gift cards (ex: Electronics)
- Other fringes



All are recorded quarterly on the employee's pay so that taxes are calculated gradually throughout the year instead of a lump sum at year-end



Request to Record Non-Cash Items Form



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Employee Forms: W-4

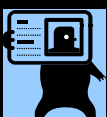

- **W-4 – Employee’s Withholding Allowance Certificate**
 - Marital Status, Withholding Allowances, Additional Amount, and Exempt status all contribute to how federal withholding tax is calculated
 - Payroll Services has up to 30 days to implement a W-4 change per IRS regulations

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Employee Forms: W-4 cont’



- Social Security Card may be required as part of the new hire process (for the I-9)
- Payroll Services must ensure that the employee’s name on their SS Card matches the employment file for W-2 tax reporting to the IRS and SSA
- W-4 Update: Self-Service or form available

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Address Information

- **Address Info:**
 - Use Self-Service to keep all addresses up-to-date
 - Or update address by completing a Personal Data Sheet
 - Address on file at end of the year will be printed on W-2s and 1042-S forms





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Electronic W-2

Effective with tax year 2009, UCF began offering employees the option of receiving their annual federal Form W-2 electronically through myUCF and Employee Self-Service

<p style="text-align: center;">Consent</p> <ul style="list-style-type: none"> ▪ Receive Form W-2 earlier ▪ Access anytime, anywhere, and print multiple copies ▪ One time consent ▪ Secure web access 	<p style="text-align: center;">No Consent</p> <ul style="list-style-type: none"> ▪ Postmarked by due date-January 31 ▪ Cannot request duplicate until February 15 ▪ Distributed by US Mail Service ▪ Increased risk of being lost, stolen, or delayed by US Mail Service
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Payroll Services Team

Isha Guerrero-Londeree, Asst. Director	3-5886
Maribeth Kerr, Asst. Manager	3-5056
Brian Ecle, Coordinator - Accounting	3-6711
Bonnie Belot, Accountant	3-0752
Cara Ficalora, Quality Control Coordinator	3-0784
Joshua Hallam, Quality Control Coordinator	3-1541
TBD, Quality Control Coordinator	3-3394
Rodrigo Lenartowicz, Quality Control Coordinator	3-1542
Michael Minutelli, Quality Control Coordinator	3-2154



*See the HR website for a point of contact based on college/department.
 Email Inquiries: payroll@ucf.edu
 HR website: www.hr.ucf.edu



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Recap

- You now should:
 - Understand UCF's payroll practices
 - Understand policies and procedures
 - Have info to assist your employees more efficiently
 - Know who to call if you need help!

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