1 Introduction

1.1 The Payroll Department reports to the University Controller’s Office in Business Affairs. The Payroll Department, administers all payrolls for University employees and is responsible for developing, implementing, and monitoring procedures and internal controls to accurately pay, report, and account for salaries and benefits accruing to employees in accordance with Federal and State laws, regulations, and policies.

2 Scope

2.1 This policy applies to all University employees.

3 Definitions

3.1 Payroll

Payroll means the following University payroll types:
- MN Payroll Processes: SHRA exempt and non-exempt employees
- ME Payroll Processes: EHRA Faculty and Staff
- SM Payroll Processes: Non-student temporary and student employees

3.2 University

means Appalachian State University.

4 Policy and Procedure Statements

4.1 Payroll Dates

4.1.1 All campus departments are responsible for processing pay authorizations by the published due dates for each pay period.

4.1.2 All campus departments are responsible for reviewing and approving time reporting records for their employees by the published submission dates and due dates each pay period.

4.1.3 The Payroll Department establishes and publishes submission dates and due dates for employee time records and employee leave records.

4.1.4 All payroll disbursement dates are established and published by the Payroll Department in accordance with Federal and State Regulations, Office of State Human Resource (OSHR) policies and UNC System policies.

4.1.5 Changes to published payroll dates and schedules will be approved by the University Controller in accordance with State policy and will be communicated in advance.

4.2 Off Cycle Payrolls

4.2.1 Off cycle check requests are an exception to regular payroll processing that may only be utilized in instances where the employee did not receive the correct amount of assigned salary in the University ERP system for the pay period.

4.2.2 Procedures for Off Cycle Payrolls are developed by the University Controller’s Office in accordance with State and UNC System policies.

4.2.3 The University cannot process an off-cycle check to advance pay to any employee for hours not yet worked.

4.2.4 Off cycle checks for additional pay that is in excess of an employee’s assigned salary will not be processed. Additional pay must be processed during the regular payroll cycles.
4.3 Employee Time Records

4.3.1 Electronic time records are submitted utilizing Banner Self Service Web Time Entry or another electronic time keeping system approved by Business Affairs and Information Technology Services.

4.3.2 Supervisors are responsible for reviewing and approving each employee's time record for accuracy. The following are requirements for reporting employee time:

1. Employees subject to overtime/compensatory time must record all hours actually worked, authorized and unauthorized on the days the hours were worked.
2. Employees exempt from overtime/compensatory time regulations are required to report allowable hours of paid leave taken.

4.3.3 Departmental time entry may be approved in limited cases based on business need. The Vice Chancellor for Business Affairs approves exceptions for departmental time entry.

4.3.4 The University Controller's Office develops procedures for reporting employee hours worked and amending hours worked in accordance with State and UNC System Policies.

4.4 Method of Disbursement

4.4.1 All employees, including student employees and non-student temporary employees, are required to enroll in ACH/Direct Deposit at a bank of the employee's choice.

4.4.2 Employees who do not enroll in direct deposit will be required to pick the check(s) up in person or have the check(s) mailed to their Permanent Residence Address on file in the Human Resources module of the University's ERP System.

4.5 Payroll Overpayments

4.5.1 In accordance with state law requirements, the University shall collect payroll overpayments regardless of cause including administrative errors. The University is not permitted by law to make any exceptions to this requirement.

4.5.2 The responsible department must inform the Payroll Department and the affected employee immediately when an overpayment is discovered.

4.5.3 The employing department will assist the University Controller's Office in the collection of payroll overpayments.

4.5.4 Any employee who receives an overpayment, regardless of cause, must repay or establish a repayment plan with the University Controller's Office Immediately.

4.5.5 If an overpayment is not repaid in full, the balance due will be forwarded to the University Treasurer's Office and an accounts receivable balance will be created. Outstanding balances will be collected in accordance with University and State policies governing the collection of accounts receivable including, but not limited to, the Set Off Debt Collection Act and the State Employee Debt Collection Act. Past due accounts related to student employees may result in registration, diploma, and transcript holds.

4.5.6 The University Controller's Office shall develop additional procedures for the collection of overpayments in accordance with federal and state laws, University policy and UNC System policies.

5 Additional References

- IRS Publication 15 (Circular E), Employer's Tax Guide
- U.S. Department of Labor Wage and Hour Division
- N.C. Office of State Human Resources

6 Authority

- Internal Service Revenue Code and Regulations
- U.S. Department of Labor Regulations
- N.C. Office of State Human Resources Policies
- UNC System Human Resources Policies

7 Contact Information
8 Original Effective Date

9 Revision Dates

July 15, 2019