

BAO Payroll Guidelines

Last Revised 01 Aug 2016

Who Should Read These Guidelines

University staff responsible for payroll administration and all affected and interested university employees.

Background & Purpose

These guidelines are written to clearly establish rules pertaining to the following areas of payroll administration:

1. Pay Frequency
2. Paycheck Delivery
3. Manual Checks
4. Segregation of Duties
5. Time Sheets for Non-Exempt Employees
6. Proposals for New Timekeeping Systems
7. Overpayments
8. Unclaimed Payroll Checks
9. Payroll Advances
10. Name Changes
11. Lost Checks
12. Payroll Document Deadline

Guideline

1. Pay Frequency

The University of Oregon has a monthly payroll cycle. All employees are paid on the last working day of each month. The pay period for hourly employees is mid-month to mid-month. The pay period for salaried employees is the calendar month.

2. Paycheck Delivery

Employees have the option of receiving their regular monthly earnings by check or direct deposit into a bank or credit union of their choosing. Checks are generally picked up in the Payroll Office. Photo ID is required. Regular monthly payroll checks not picked up by 5pm on the 10th of the month are placed in US mail.

3. Manual Checks

The UO follows strict Bureau of Labor and Industry guidelines on payments to employees and ensures that employees are always paid their base salary promptly. However, not all circumstances merit the cost of a manual check. For example, any missed payment that is less than 5% of an employees' base salary will be paid on the next regular pay check.

The direct deposit option is also available for manual checks. For paper checks, the employee can either pick it up in the Payroll Office or have it placed in US Mail. Manual checks not retrieved the previous week are mailed on Wednesdays.

4. Segregation of Duties

Entering Pay or Leave Information

Departments are responsible for maintaining adequate internal controls within their department for payroll processing. This includes establishing an appropriate separation of duties in their payroll processing functions. Departments are expected to have at least two staff members trained to process payroll. A payroll administrator who is responsible for departmental payroll activities should not enter his or her individual pay or leave record. Alternative options are offered to employees in smaller departments and listed in the procedures.

Individuals who perform monthly time entry should be independent of the personnel function of hiring employees and determining employee salary or hourly rate. This rule specifically pertains to individuals in departments who perform monthly time entry on PHAHOUR or process Payroll Request Forms (PRF).

Payroll Documents

Departments are responsible for the timely preparation and submission of pay documents to authorized appointment authorities. Approval of pay by the designated appointment authority is listed as follows:

Employee Family	Appointment Authority
Students	Department
Graduate Teaching Fellows	Graduate School
Classified and Temporary Classified	Human Resources
Faculty - Teaching	Office of Academic Affairs
Faculty - Research	Office of the Vice President for Research and Innovation
Officers of Administration	Appropriate Vice President Offices

In the case of student employees, the hire document and pay document are combined into one form, the Student Employment Form (SEF). For initial hire or rehire of student employees, two signatures are required on the SEF. Very often the individuals in departments who process student payroll using BANNER form PHAHOUR also have hiring responsibility for student employees in their department.

5. Time Sheets for Non-Exempt Employees

The Fair Labor Standards Act requires employers to keep certain time and pay records for non-exempt employees. These employees are eligible for the overtime provisions of the Fair Labor Standards Act and must complete monthly time sheets to track all hours worked.

The university requires that both the supervisor and employee sign and date time sheets. The signatures certify that the contents of the document are accurate and true. The timesheet may serve as evidence in the event of a future dispute over wages or work injury claim. When noting changes to a previously signed time sheet, the employee and the supervisor should again re-certify all corrections using strikethroughs and initials. No white out corrections.

In the absence of an employee's supervisor, another supervisor within the unit who has knowledge of the employee's daily attendance should validate the employee's hours. Subordinates should never be asked to sign a supervisor's time sheet.

Departments using electronic or web-based timekeeping systems may rely on the time stamp as the employee certification. Supervisors must review a summary of the employees' hours within their division who report to them. This may be accomplished by an online review. Both the employee and supervisor should re-certify all corrections.

Departments are expected to follow published record keeping rules for retention of time records.

6. Proposals for New Timekeeping Systems

The Payroll Office and Information Services must be notified of all proposals for new departmental electronic or web-based time keeping systems that interface with HRIS Banner.

7. Overpayments

The UO will seek reimbursement for all overpayments made to current and former employees in accordance with all collective bargaining agreements and state law (ORS 292.063). The Payroll Office makes every effort to arrange a fair and equitable repayment schedule.

8. Undeliverable Payroll Checks

When employees leave the UO, any remaining payroll checks will be mailed to the last known address. After attempts by the payroll staff to locate the employees fail, checks are retained in the Payroll Office. After two years, all unclaimed monies will be forwarded to the Oregon Division of State Lands, pursuant to ORS 98-334.

9. Payroll Advances

A maximum of two emergency payroll advances per year are available for UO staff in situations of financial hardship, resulting from an unusual, unforeseen event or condition that requires immediate financial attention.

Students are not eligible for payroll advances. They are, however, eligible for a short-term loan, available through Business Affairs.

Temporary employees are eligible for one payroll advance per appointment.

10. Name Change

The UO requires a photocopy of an employee's social security card bearing the new name in order to change the employment record. It is important that the name matches both the Social Security Administration and the Internal Revenue Service records. Fines and penalties may be imposed on employers who incorrectly report name and social security number on IRS Form W-2.

11. Lost Checks

The UO requires that an employee complete a Lost Check Form when a payroll check is lost or accidentally destroyed. There is a five-day waiting period before the Payroll Office will reissue a lost check to an employee. If the check was stolen and cashed by another individual, the employee will need to complete an Affidavit of Forged Endorsement.

12. Payroll Document Deadline

Departments should make every effort to complete and submit hire documents as soon as possible after an individual accepts a position.

Payroll documents must be received by the Payroll Office before the deadlines listed on the BANNER Guide in order to pay new employees on the regular monthly payroll, or to change the gross pay, labor distribution or deduction amounts for existing employees.

Payroll documents include the I-9, W-4, PRF, RTO, SEF, Direct Deposit Form, CO-NRA, and other applicable international forms. Departments should be aware that Section I the I-9 form must be completed by the employee on the first day of work, and remaining sections must be completed by the department by the third day of work.

Contact

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