

## **Pay Procedures Employment Policies**

Approved: 12/21/2019

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Any person currently employed by the University (faculty, staff, adjunct, student, MOA, etc.) who provides work to the University must receive their pay via payroll to allow proper taxation of the additional wages. Accordingly, employees shall be paid on the schedules detailed below.

The University requires payroll be direct deposit for all employees full-time, half-time, or part-time faculty, staff, and adjunct faculty (except for student employees). Direct deposit documentation must be completed and submitted to payroll five working days prior to the respective pay day in which the employee is scheduled to receive their first paycheck.

### **Non-Exempt Employee**

Non-exempt employees will be paid on a bi-weekly pay schedule. Paychecks will be issued the following Friday or the last workday of the week following the close of the bi-weekly payroll cycle. A bi-weekly payroll cycle and payday schedule will be maintained on the Payroll web page, <https://www.missouriwestern.edu/businessoffice/payroll/>.

Non-exempt employees are encouraged to enter their time daily in the University timekeeping system (Banner). On the last day worked of the bi-weekly cycle the employee will submit the time recordkeeping to the employee's supervisor for approval. The Supervisor will be responsible for reviewing the submitted time for accuracy and approving the time in Banner before 12:00 (noon) on the first workday following the close of the bi-weekly pay period.

### ***Additional/Outside Employment***

A non-exempt employee must complete the *Request for Additional or Outside Employment* form, <https://www.missouriwestern.edu/hr/wp-content/uploads/sites/254/2013/12/OutsideEmploymentForm.pdf> prior to conducting additional work for the University or working for an outside employer (off campus).

If a non-exempt employee performs additional work for the University (unrelated to their primary position) which results in overtime, then the overtime will be charged to the primary employing department.

Additional work performed by a non-exempt employee must be submitted via time-entry in Banner. Lump sum payments to a non-exempt employee are discouraged but must be pre-approved by Human Resources to ensure they meet Department of Labor standards.

Departments that hire current employees for additional work will assume the additional employment costs such as FICA and Medicare. Those hiring departments must also plan to pay a prorated percentage of the employee's retirement if the employee is in a benefit eligible position. Other group benefits, such as health insurance, will continue to be charged to the employee's primary employing department.

### **Exempt Staff Employees**

Exempt employees including Administrators will be paid on a monthly basis on the last working day of the month.

### ***Additional/Outside Employment***

An exempt employee must complete the *Request for Additional or Outside Employment* form, <https://www.missouriwestern.edu/hr/wp-content/uploads/sites/254/2013/12/OutsideEmploymentForm.pdf> prior to conducting additional work for the University or working for an outside employer (off campus).

Departments that hire a current exempt employee for additional work to the University, (unrelated to their primary position) must submit the approved request to the Office of Human Resources or on a pre-approved (by Payroll) spreadsheet directly to Payroll. Payment will be applied to the next available pay period.

Departments that hire current employees for additional work will assume the additional employment costs such as FICA and Medicare. Those hiring departments must also plan to pay a prorated percentage of the employee's retirement if the employee is in a benefit eligible position. Other group benefits, such as health insurance, will continue to be charged to the employee's primary employing department.

### **Faculty (Full-time and Half-time)**

Faculty are paid on a monthly basis on the last working day of the month. Full-time (and/or half-time) faculty contracts are typically issued for a 10-month period (August-May); payment will be pro-rated over a 12-month period (paid August-July).

For full-time or half-time faculty hired after the beginning of the academic year, the pay will be pro-rated for the remaining months in the academic year from their start date through July.

### ***Additional/Outside Employment***

A faculty employee must complete the *Request for Additional or Outside Employment* form, <https://www.missouriwestern.edu/hr/wp-content/uploads/sites/254/2013/12/OutsideEmploymentForm.pdf> prior to conducting additional work for the University or working for an outside employer (off campus).

Departments that hire a current faculty employee for additional work to the University, (unrelated to their primary position) must submit the completed *Request for Additional or Outside Employment* form to the Academic Affairs Office or on a pre-approved (by Payroll) spreadsheet directly to Payroll. Payment will be applied to the next available pay period.

Departments that hire current employees for additional work will assume the additional employment costs such as FICA and Medicare. Those hiring departments must also plan to pay a prorated percentage of the employee's retirement if the employee is in a benefit eligible position. Other group benefits, such as health insurance, will continue to be charged to the employee's primary employing department.

## **Adjunct Faculty**

Departments that hire new adjunct faculty must complete the *New Adjunct Faculty Hiring Approval* form, <https://www.missouriwestern.edu/las/wp-content/uploads/sites/221/2014/02/AdjunctFacultyHireForm.pdf>.

This form must have all appropriate signatures (approvals) before any employment paperwork can be completed in the Office of Human Resources.

Adjunct Faculty will be paid in four monthly installments for the Fall and Spring terms in which they teach. The Fall term pay schedule will be in four equal monthly installments paid on the last day of the month in September, October, November and December.

The Spring term pay schedule will be in four equal monthly installments paid on the last day of the month in February, March, April and May.

The Summer term will be paid in two monthly installments paid on the last day of the month in June and July.

## **Student Employees**

All students who provide services to the University must be paid through payroll on an hourly (Non-Exempt) basis. Student employees actively attending courses are not subject to FICA and Medicare tax deductions; other tax deductions may vary depending on the amount of money paid to the individual. Lump sum payments to a student employee are discouraged but must be pre-approved by Human Resources to ensure they meet Department of Labor standards.

Students hired by the University, in any capacity, must complete employment authorization paperwork in the Office of Human Resources. Please refer to the Student Employment Handbook for guidance on employment by multiple departments.

All student employees are encouraged to enter their time daily through Banner. The student's time recordkeeping is to be submitted to their Supervisor for approval on or before 12:00 midnight on the first day of the month following the end of the pay period (i.e. June hours submit July first). Failure to "start" time entry in Banner may result in the student employee not being paid for the month on the student pay schedule. Time submitted after the close of the student payroll period will need to be submitted directly to Payroll on a paper timesheet and will be paid the following month's payroll cycle.

Student payroll is issued on the 20th day of the month following the close of payroll for the previous month. Paychecks will be available at 8:00 a.m. on payday. If the 20th of the month occurs on a Saturday or Sunday, payment will be made on the previous Friday. Students must provide their student ID and sign for their paychecks at the Business Office.

A written authorization will be required if the student requests the paycheck to be released to another person (photo ID required).

Students have the option of signing up for Direct Deposit. The Direct Deposit Authorization form is available through the Human Resources office or Payroll.

## **Non-MWSU Employees: Temporary, MOA (Memorandum of Agreement)**

Prior to performing any work for the University individuals must complete all appropriate employment paperwork in the Office of Human Resources.

Individuals not employed by the University may be paid on a remittance voucher through Accounting Services as long as the nature of their work and definition of duties meet the requirements of an independent contractor as designated by IRS. Please access the *Independent Contractor Checklist*-link on the Human Resources web page.

Departments must have approval from the appropriate Department Head, Dean and Vice President or the President before an individual is to be hired into a temporary on a Memorandum of Agreement (MOA). All MOA positions are ineligible for benefits.

MOA's are paid hourly and are encouraged to enter their time daily in Banner. Normally MOA employment is not to exceed one year.

Payment will be issued according to the next available pay period for the employee category (i.e. bi-weekly or monthly).

## **Independent Contractor**

An independent contractor is a person or business that provides services under a written agreement for the University. Unlike employees, independent contractors do not work regularly for the university and the university does not direct their work schedule. Independent contractors are responsible for their own tax liability.

The University official who hires an independent contractor must submit the following to Purchasing in order to process payment to an independent contractor: a detailed invoice or contract, requisition, and a completed W-9.

Independent contractors will be issued a federal 1099 form for tax purposes if they receive payments over \$600 in a calendar year. All independent contractors are responsible for filing appropriate state and federal taxes on their own behalf. All independent contractors are responsible for providing their own worker's compensation insurance and will not be covered under the University's worker's compensation insurance.

University employees may not be paid as an independent contractor. Additional services completed by an employee must have prior authorization and approval by their supervisor and Human Resources. Payment will be processed through the appropriate payroll procedure.

## **Remittance Vouchers**

Remittance Vouchers are to be used to process one-time, "de minimis" type payments to individuals. They can also be used to process reimbursement to an employee or student, as a honorarium (i.e. payment to guest speakers, volunteer evaluator, contest judge, etc.) or as a participation incentives (i.e. students in research projects).