

SECTION: PERSONNEL

SUBJECT: Payroll

Background The purpose of this policy explains how employees of Lewis-Clark State College are paid.

Point of Contact: Human Resource Services

Other LCSC offices directly involved with implementation of this policy, or significantly affected by the policy: Budget Office; Provost Office

Date of approval by LCSC authority: August 9, 2016

Date of State Board Approval: N/A

Date of Most Recent Review: 08/2016

Summary of Major Changes incorporated in this revision to the policy: Added e-verify information in 2.F. Added pay dated instead of pay periods in 2.H. Changed section 3.A. to be more reflective of the way that employees are now paid. Added a hyperlink to all payroll forms. Added specific ways to be paid in sections 5 A & B. Added section regarding employee awards.

1. PREFACE

Lewis-Clark State College is an agency of the State of Idaho and is a part of the state payroll system. This is on a bi-weekly pay cycle with a two-week lag time. That is, work performed during one pay period will be paid at the end of the following pay period.

2. GENERAL PROVISIONS

A. Any individual who performs a service for the institution in virtually any capacity will be considered an employee and, by law, must be paid through the state payroll system. On line personnel action forms are used to initiate or change payroll for full time or regular employees; a personnel record card is generally used for irregular help or work study employees. These on line forms must be completed and approved by all parties involved before submitting to Human Resource Services to initiate any action regarding payroll, i.e. new hire, salary change, leave of absence or separation. A schedule of pay dates and due dates for documentation is available at <http://www.lcsc.edu/hr/payroll-schedule/>. Forms submitted after the stated deadline will be processed the following pay period. Time sheets not submitted by the stated deadline will automatically be disapproved and must be resubmitted the following pay period.

1) Personnel Action Forms (PA's)

- a) **Regular PA form:** Use this form for employees who have a permanent PCN or Irregular Help employees who are on the benefit package.
- b) **Adjunct Faculty teaching for Credit:** Use this form for adjunct faculty who are teaching courses for credit.

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- c) Temporary & Adjunct / Non-Credit Instruction: Use this form for temporary employees and adjunct faculty who are teaching non-credit courses.
 - d) Personnel Record Cards (PRC's) are to be used for Temporary and Workstudy employees who will complete I-Time.
- B. Although not required by the I-Time Payroll System, some full time salaried employees may be required by their supervisor to submit a biweekly time sheet. Employees must report ALL HOURS worked in addition to any sick or vacation leave during that pay period.
- C. Non-salaried or part time employees must complete a time sheet each pay period via the I-Time payroll system. Time sheets not submitted by the stated deadlines must be resubmitted the following pay period.
- D. Organizations and individuals who have a business and provide a service to the college through that business may be considered an independent contractor. Contractors will be paid, via the online independent contractor form on Warrior Web, after the submission of proper documentation (including a W-9 and Invoice) to the office of Human Resource Services. To determine independent contractor status, contact Human Resources Services.
- E. Current employees of Lewis-Clark State College may not contract with the college and MUST be paid through the payroll system, regardless of the work they perform, unless they are awarded the contract through a competitive bid.
- F. Each employee must submit a W-4, I-9, and a voided check for direct deposit to HRS prior to or on the first day of work in addition to either the personnel action or personnel record card. All new employees will be verified through e-verify as directed by the Governor's Executive Order 2009-10.
- G. The annual salary of full time employees who work on an on-going basis, but work less than twelve months will be pro-rated and paid over a twelve-month period. These employees will need to enter their time through the I-Time system. When an employee is being paid for any time other than ACT, VAC, SIC, etc., they must code NWH in I-Time. Employees working on a temporary, interim, visiting or otherwise limited basis will be paid only over the duration of their employment.
- H. If salary increases are recommended by the Division of Financial Management, they are generally effective the first pay date in July for classified staff, the second pay date in July for professional staff and the second pay date in August for faculty.
- I. Regularly scheduled paydays are every other Friday. Employees hired after July 1, 2002 who receive a biweekly payment are required to use direct deposit. Pay stubs will be

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available [on line](#) with the use of your individual user ID and password. Contact the Payroll Office if you have questions concerning direct deposit or if you need your password reset.

3. PAY IN ADDITION TO CERTIFIED SALARY

A. Payments made in addition to normal salary or payments made for short term service, will be submitted via a PA form and will be made as follows, assuming all correct information has been provided to payroll. Payments may be made in any of the following ways:

- 1) One lump sum paid at the completion of the work.
- 2) Two equal payments (with the second payment following completion of work).
- 3) Equal payments paid once per month (on the 2nd pay period of the month, with the last payment following completion of work).

B. Exceptions may be made on a case by case basis with approval from the Division Chair and/or Dean or Vice President or President.

4. ADDITIONAL COMPENSATION FOR ADMINISTRATIVE APPOINTMENTS OF FACULTY

A. When calculating the salary of a new administrator holding academic rank, the portion that is paid as an administrative stipend and the base salary of the faculty appointment are to be clearly identified on the employment contract.

B. When an administrative appointment ends and a faculty member returns to instructional duties, the change is to be accompanied by a salary adjustment that reflects the relinquishment of administrative duties and is commensurate with the revised position description.

5. PAYMENT TO ADJUNCT/TEMPORARY EMPLOYEES

A. Adjunct faculty or temporary employees may receive payment for their service only during the duration of that service by any of the following methods:

B. Adjunct Faculty must be paid using either the [Temporary & Adjunct Non-Credit PA form](#) or the [Adjunct Faculty teaching for credit PA form](#). The payment schedule must be noted on the PA. Payments may be made in any of the following ways:

- 1) One lump sum paid at the end of the semester.
- 2) Two equal payments (mid-semester and end of semester).
- 3) Equal payments paid once per month (on the 2nd pay period of the month).

C. Two equal payments or one payment (Lump Sum) is REQUIRED for either:

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- 1) Payment of 3 credit course, and/or,
- 2) Payments of \$500 or less.

D. Exceptions may be made on a case by case basis with approval from the Division Chair and/or Dean.

E. Temporary employees must be paid using the Temporary and Adjunct Non-Credit PA form. The payment schedule must be noted on the PA. Payments may be made in any of the following ways:

- 1) One lump sum paid at the end of the semester
- 2) Two equal payments (mid-semester and end of semester)
- 3) Equal payments paid once per month (on the 2nd pay period of the month)

F. Exceptions may be made on a case by case basis with approval from the Division Chair and/or Dean.

6. EMPLOYEE AWARDS

- A. Prizes and awards paid to permanent, adjunct, or IH employees from an institutional department, using institutional funds, are considered taxable wages to the specified employee. All such payments must be submitted using a Personnel Action (PA) and properly recorded in the payroll system, no local check requests to be prepared. (i.e. Business Division paying Adjunct Faculty of the Year Award)
- B. Prizes and awards to permanent, adjunct, or IH employees from a non- institutional department, using non-institutional funds, is considered taxable income to the specified employee. All such payments must be submitted using a requisition. A 1099-MISC would need to be issued to the applicable recipients. (i.e. Faculty/Staff awards funded by the LCSC Foundation)

7. PAY ADVANCES

- A. It is not the practice of Lewis-Clark State College to allow employee pay advances. In extraordinary circumstances, advances may be granted to an employee with approval of the President of the college.