

Table of Contents

1. Purpose..... 2

2. Definitions..... 2

3. General..... 2

4. Reporting Work and Leave Time..... 3

5. W-4 Form..... 4

6. W-2 Form..... 4

7. Direct Deposit—Enrollment 5

8. Direct Deposit—Termination 6

9. Direct Deposit—Paystub 6

10. Assistant Vice President, Finance Responsibility 6

11. Employee Responsibility—Adjustments and Corrections..... 6

1. Purpose. To set forth regulations and procedures for the distribution of payment of salaries and wages to Employees.

2. Definitions. For purposes of these regulations the following definitions apply.

2.1 “Depository Institution” means any financial institution which accepts customer deposits which are insured by the FDIC or NCUSIF*. Banks, savings banks, savings and loans, and credit unions are examples of depository institutions.

*Some credit unions are not required to participate in the NCUSIF deposit insurance program. The majority of such credit unions participate in private share insurance programs. For purposes of these regulations, a credit union which has private share insurance or is eligible to participate in the NCUSIF program meets the definition of depository institution.

2.2 “Direct Deposit” means the electronic transfer of money via the Automated Clearing House from the University’s bank account to a depository institution account or accounts designated by a participating Employee.

3. General.

3.1 Payroll Schedules. Each fiscal year, the Payroll Office shall post the payroll schedules online (<https://washburn.edu/faculty-staff/finance-office/payroll.html>). Direct deposits shall be made and paychecks issued according to the schedule below:

- Exempt Employees—Last business day of the month;
- Non-exempt Employees—The Friday following the scheduled submission date for the time sheets covering a two week pay period; and,
- Students—The second Friday following the last day (Saturday) of the pay period.

3.1.1 Faculty Employees not on a twelve-month appointment shall receive the first payment in August and the last in July.

3.1.2 Adjunct faculty Employees shall be paid in four equal monthly installments for each semester of teaching. For the fall semester, the first payment is in September. For the spring semester the first payment is in February.

3.1.3 If essential payroll information is not received in time to issue payment to Employees as scheduled, a payroll check shall be issued no later than the Employee’s next regular pay date.

3.2 Early Paychecks. There shall be no early paychecks. For short holiday weeks, a directly deposited payroll will be in the depository institution account on the regularly scheduled pay date.

3.3 Issue Location. Paper payroll checks are normally issued in the Payroll Office during the regular office hours.

4. Reporting Work and Leave Time.

4.1 Management Approval and Responsibility.

4.1.1 Leave requests are subject to approval by the Employee's supervisor. Management reserves the right to approve or disapprove leave requests consistent with its responsibilities to plan and control work schedules.

4.1.2 It shall be the responsibility of the Department Head to:

- Ensure Employee leave is accurately reported when taken; and,
- Notify the appointing office of any Employees who are in a non-pay status.

4.2 Non-Exempt Employees. These Employees shall report, by the method assigned them, all time actually worked for the University, and shall also report:

- Approved personal leave taken;
- Approved court leave taken;
- Approved sick leave taken;
- Leave without pay;
- University holidays; and,
- Administrative closings (usually weather related).

4.3 Exempt Employees. Exempt Employees eligible to earn leave shall report, by the web time entry method, all personal leave and sick leave taken.

4.4 Corrections of Reported Leave. Employees shall notify their supervisors who in turn shall notify the Human Resources Department of any changes to be made to the Employee's timesheet after submission.

5. W-4 and K-4 Forms. The W-4 form is a federally required exemption certificate each Employee is responsible for signing and providing to the employer. The K-4 form is a State of Kansas withholding allowance certificate each Employee is responsible for signing and providing to the employer.

5.1 Failure To Provide. If an Employee does not submit a completed W-4 and K-4 forms, the University is required to withhold taxes as if the Employee is single with no withholding allowances.

5.2 Social Security Number. The Employee's name and Social Security number must appear on the W-4 and K-4 forms exactly as it appears on the Employee's Social Security card.

5.3 Additional Information.

5.3.1 The W-4 and K-4 forms:

- Must be submitted to the Payroll Office;
- May be revised by the Employee as needed; and,
- Is available in the appointing office and the Payroll Office.

5.3.2 To revise the W-4 form, the Employee must complete a new form and submit it to the Payroll Office. Federal, but not state, withholding may also be changed online via the Employee tab on MyWashburn.

5.3.3 The State of Kansas form K-4 may be revised by completing a new form and submitting it to the Payroll Office.

5.3.4 Employees considered non-resident aliens for tax purposes are subject to additional W-4 form requirements. Contact the Assistant Vice President, Finance for more information.

6. W-2 Form. The University shall, by January 31, furnish a W-2 form to each Employee to whom wages were paid in the previous year. This federally required statement provides the amount earned as well as the amounts of various withholdings and deductions.

7. Direct Deposit—Enrollment.

7.1 Depository Institutions. Direct deposits may be made only to depository institutions as defined in Section 2.1 above.

7.2 Direct Deposit Eligibility. All Employees may elect to receive their salary or wages via direct deposit. Employees not electing to participate will receive a paper check.

7.3 Direct Deposit Enrollment. To enroll in direct deposit, the Employee shall submit to the Payroll Office in person :

- Completed authorization card; and,
 - Voided check or letter from your bank specifying the depository institution's routing and transit number, and the Employee's account number. The voided check must be a preprinted standard check, no temporary checks or hand written cards will be accepted.
- OR
- Employees may enroll in Direct Deposit through the New Employee onboarding site.
 - Employees may also enroll and update their own Direct Deposit information online via the Employee tab on MyWashburn.

7.3.1 Direct Deposits may be made to multiple accounts. When the direct deposit is to be made to multiple accounts:

- One account must be designated as the primary account;
- Separate authorization card and account information documents must be submitted for each account; and,
- The dollar amount to be deposited to each secondary account must be specified.

7.3.2 Once direct deposits have been made to the Employee's secondary accounts, the balance of salary or wages will be deposited into the primary account.

7.3.3 Enrollment in, modifications to, or termination from direct deposit shall be done for:

- Student Employees—No later than 10 calendar days prior to the pay date the Employee wishes the change to be effective; and,
- All other Employees—No later than 7 calendar days prior to the pay date the Employee wishes the change to be effective.

7.3.4 Modifications such as name changes, account number changes, changes in depository institution, or changes in other direct deposit information shall be made in person to the Payroll Office or online via the Employee tab on MyWashburn.

8. Direct Deposit—Termination. Employees may terminate participation at any time.

8.1 Termination Instructions. Submit written notice (fax and e-mail are acceptable) of termination to the Payroll Office.

8.2 Re-enrollment. An Employee who terminates participation may choose later to re-enroll.

9. Direct Deposit—Paystub. Employees can view their paystub detail online via the Employee tab on MyWashburn.

10. Assistant Vice President, Finance Responsibility. The Assistant Vice President, Finance shall be responsible for providing the direct deposit files to the University's bank. The files shall be provided in sufficient time for funds to be available in Employee's accounts on the scheduled pay dates.

11. Employee Responsibility—Adjustments and Corrections. Employees are responsible for:

- Reviewing their pay advices for errors, mistakes, and inaccurate information; and,
- Communicating any such items in writing to the Payroll Office on a timely basis.

11.1 Adjustments.

11.1.1 Any additional net amount due the Employee resulting from an adjustment generally shall be made in the same manner as the Employee's "regular" pay. Paper checks shall be made available to the Employee in the Payroll Office.

11.1.2 Any amounts due the University resulting from the adjustment generally will be processed as follows:

- The Payroll Office shall generate a paper check and new pay advice for the corrected amounts;
- Payroll file adjustments necessary to assure correct recording of the Employee's year-to-date earnings and withholdings will be made;
- If the Employee originally received a paper check, the Employee shall present to the Payroll Office a check or money order in the amount due;
- If the Employee originally received a direct deposit, the Employee shall present to the Payroll Office a check or money order totaling the amount of the direct deposit; and,
- The Employee and the Payroll Office will exchange checks/money orders to complete the adjustment.