

MIDDLE TENNESSEE STATE UNIVERSITY

POLICIES AND PROCEDURES MANUAL

POLICY NO: I:02:01

DATE: September 27, 2010

SUPERSEDES POLICY NO: I:02:01

DATED: September 19, 2003

SUBJECT: General Personnel Policy

APPROVED: Sidney A. McPhee, President



The following General Personnel Policy defines authority and delegation of authority for appointment, change in status, compensation, and termination of all categories of employees at Middle Tennessee State University. This policy is in accordance with Tennessee Board of Regents (TBR) Policy No. 5:01:00:00.

A. Scope of Delegation

1. Presidents

The appointments and terminations which require the prior approval of the President and the Chancellor include:

- (1) All Vice Presidents (academic, business, student affairs, etc.) including all interim appointments;
 - (2) Academic deans, academic department and/or division heads, Directors of the Centers of Emphasis and Excellence, (including those officers, who with varying titles, have line responsibility for administration of academic faculty or staff at the academic disciplinary unit level) including interim appointments;
 - (3) Appointments, promotions, and/or transfers to positions with salaries in excess of \$100,000; and of non-faculty (the promotion process for faculty is governed by TBR Policy 5:02:02:20), and MTSU Policy II:01:05B) and/or transfers to positions with salaries in excess of \$100,000; and
 - (4) Any other positions which may be designated by the Chancellor.
2. The President is authorized to appoint, determine the compensation and change of status of, and terminate all other employees at the institution subject to the provisions of this and other relevant TBR policies and procedures and the TBR approved Compensation Plan Guideline.

Notwithstanding any other policy or agreement in the event of a severe state budget shortfall or state impoundment, the Chancellor may give specific written authorization to presidents upon their request to reduce compensation across the board for the remainder of the fiscal year, to mandate furloughs without pay and/or to reduce the amount of time to be worked, on an institution by institution basis with the understanding that this subsection with regard to furloughs will be reviewed by the Board of Regents on or before January 2012. Any request submitted by presidents shall include a description of the campus constituent groups represented on the president's committee advising on the budget reduction process.

3. The Chancellor has approved the following delegation of authority made by the President at MTSU:

The Vice Presidents and University Provost shall have the authority to appoint, change the status of, and compensate employees within their divisions. Further, the University Provost has designated the Vice Provost for Research and Dean of the College of Graduate Studies as the authority for the appointment, change of status, and compensation of Graduate Assistants within the division of Academic Affairs.

B. Appointments

1. The President is authorized to appoint and employ personnel within the scope of delegation provided in Section A for positions which have been approved by the TBR in an operating budget (work program) at a level of compensation which does not exceed the amount specified in the operating budget; provided that new appointments to approved positions may be made at a level of compensation in excess of the amount specified where funds are available, subject to confirmation of the transfer of budgeted funds by the Chancellor.
2. No employment agreement, or contract, or letter of agreement shall be used in the appointment or employment of personnel unless the form of agreement, contract, or letter has been approved by the Chancellor.
3. New administrative positions shall not be established in the institution's administrative organization, and no major change in the administrative organization of an institution shall be made, unless approved by the Chancellor.
4. The minimum qualifications for the appointment of faculty shall be the Minimum Rank Criteria for Professional Personnel in Instruction, Public Service, and Research set forth in TBR Policy No. 5:02:02:20, which is incorporated herein by reference. All part-time or temporary faculty must be appointed according to the provisions of TBR Policy.
5. The minimum qualifications for the appointment of all personnel other than faculty shall be determined by the President, based upon the duties and responsibilities of the position, and shall be recorded and maintained by the institution, subject to any minimum qualifications for personnel positions which may be established by the TBR.

C. Nature of Appointments

1. Faculty shall be employed pursuant to the types of appointments specified in TBR Policy No. 5:02:07:10 and MTSU Policy number II:01:05D, which are incorporated herein by reference.
2. Personnel other than faculty shall be appointed to serve at the pleasure of the President.
3. All full-time personnel, including faculty, shall be required to devote a minimum of 37.5 hours per week to the institution, and shall maintain appropriate office hours as determined by the President (or his or her designee) The President is authorized to use flexibility as appropriate in determining the structure of the workweek for faculty to recognize variations from traditional instructional formats such as afforded by online instruction, distance education, or other unique methods of instructional delivery. Calculation of the 37.5-hour week shall follow such guidelines as promulgated by the Chancellor.
4. Within the requirement of a minimum of 37.5 hours per week, faculty shall be required to carry a full teaching load, which shall be fifteen (15) credit hours or the equivalent per term for undergraduate courses, twelve (12) credit hours or the equivalent per term for graduate courses, (two hundred and twenty-five (225) non-credit contact hour or the equivalent per term). All equivalent teaching load activities shall be subject to prior review and approval by the President (or his or her designee).
5. In addition to the requirement of Section C-3 above, full-time administrative personnel shall be required to devote sufficient time to complete their assigned duties and responsibilities. When administrative personnel are appointed on an academic year basis, such personnel shall be required to devote sufficient time to fully perform the administrative responsibilities for the academic year, including periods preceding or following the academic year.
6. Personnel who are appointed on an academic year basis shall be on duty for not less than nine months, which shall commence from the time designated by the President prior to the institution's first day of class for the fall term of each year through the time designated by the President at the end of the spring term, and shall be subject to call for duty during that period regardless of whether classes are in session.

The President has designated the date of the General Faculty Meeting in the fall as the beginning of the duty period for faculty and the date of spring commencement as the ending of the duty period each year.

D. Compensation

1. The President is responsible for compliance with all federal and state laws and regulations, and all TBR policies and directives, concerning compensation for employees, and

compensation for employees shall be subject to limitations imposed by the TBR or the General Assembly.

2. All regular full-time salaried personnel, whether on an academic or fiscal year appointment, shall be paid twelve (12) monthly installments each year, provided that exceptions may be made upon termination, or as approved by the Chancellor.
3. All full-time and part-time employees are required to participate in the automatic deposit program for the direct deposit of their salaries. Direct deposit is also required for student workers on campus as long as there is no change to the student unless exempted by Federal Work Study Guidelines.
4. Part-time instructional personnel shall be paid on the basis of the credit or non-credit hours taught, pursuant to such guidelines and/or schedules as may be established by the TBR.
5. The President shall insure that all employees shall be paid equal wages or salaries for equal work in positions the performance of which requires equal skill, effort and responsibility, and which are performed under similar working conditions, except where pay differentials are based upon: (a) market factors, (b) a merit or evaluation system, (c) length of service, or (d) any other proper, non-discriminatory basis. When any of the foregoing bases are relied upon to justify pay differentials for employees in similar positions as described above, the basis and the attendant circumstances shall be substantiated in writing and maintained by the institution.
6. Overtime payments and compensatory time are available to employees not exempt from the FLSA. The Chancellor is authorized to issue guidelines relative to the use of compensatory time and payment of overtime and the rates pertinent to each.
7. Faculty members may be asked to temporarily assume administrative responsibilities which entail moving from an academic year to a fiscal year contract with the assignment of additional duties. This temporary appointment may be on a long-term or short-term basis but is still considered a temporary appointment subject to this policy. This does not apply when a faculty member is hired into a permanent administrative position such as a deanship which requires a twelve-month contract.

Temporary administrative responsibilities may necessitate the awarding of an administrative stipend in addition to the previously established salary. The stipend amount or any other understanding concerning compensation must be set out in a newly-executed contract. The contract (1) should include a statement that the stipend is awarded as compensation for the additional administrative responsibilities and will be removed at the time the administrative responsibilities end or (2) should otherwise address how compensation would be affected at the end of an administrative appointment.

The awarding of an administrative stipend is an issue separate from that of conversion from an academic year to a fiscal year basis. When the conversion is to take place, the institution

should just convert the salary from the academic year contract by adding 25% and then adding any stipend amount determined necessary.

The following illustrates the procedure defined above. A faculty member making \$20,000 on an academic contract is converted to a fiscal year contract at a salary of \$25,000. In addition, a \$1,500 administrative stipend is added and so indicated because of additional duties. The total amount of salary is then \$26,500. At the time the faculty member serving as administrator returns to a faculty position on an academic year basis, the administrative stipend will end. Then the base faculty salary is reduced to an academic year contract at a rate no less than 80% of the fiscal year contract. The institution may choose to exceed the 80% number on the basis of comparable faculty salaries, including rank, merit, length of service, experience, degrees and yearly percentage increase in salary.

In the case where the faculty member was already appointed to a permanent administrative position before filling an interim position and is returning to a teaching position, the above calculations shall be based on the permanent administrative position and not the interim salary.

E. Changes of Status and Terminations

1. The President is authorized to approve changes of status (i.e., transfers, promotions, demotions, or other changes in duties or responsibilities) of personnel within the scope of the delegation provided for in Section A, provided that when a change of status would cause the employee to be within the scope of positions subject to approval of the Chancellor, the change of status will be subject to the Chancellor's approval. The President may establish procedures for accomplishing promotions, demotions, and transfers between institutions/centers within the TBR System, in such manner as to ensure fair and equitable treatment to all personnel, and in accordance with established TBR policies. Any such action must be taken within the parameters of the institution's or central office's Affirmative Action Plan, and must be reviewed and certified by the institutional Affirmative Action Officer.

Inter-institutional promotions, demotions, and transfers must be discussed and approved by the appointing authorities of the two institutions/centers concerned prior to any discussion with the candidate. Any candidate promoted must meet all established minimum qualifications as determined by the appointing authority.

For purposes of this policy, the following definitions apply:

A promotion is defined as an increase in position or rank brought about by means of assuming the duties of a vacant position of higher classification, or assuming duties which warrant a reclassification of present position to one at a higher level.

A demotion is defined as a decrease in position or rank brought about by means of assuming the duties of a vacant position of lower classification, the realignment of duties presently performed which warrant a reclassification of present position to one at a lower level, or the

assignment of a position at a lower classification subsequent to the disciplinary procedure or disqualification from present duties as a result of mental or physical incapacity to perform the required work.

A reclassification occurs when an employee's duties and responsibilities evolved to the extent that another classification is more appropriate.

A lateral transfer is defined as the assumption of duties of another position at the same level.

2. Promotion of Faculty - The promotion of faculty shall be subject to TBR Policy No. 5:02:02:20 and MTSU Policy No. II:01:05A.
3. Promotion of Non-Faculty - Promotion of personnel other than faculty shall be subject to MTSU Policy No. IV:07:21.

Promotions and transfers are an acceptable means of filling vacancies. However, such promotions and transfers must be achieved within the parameters of institutional affirmative action plans. In addition, any vacant position created by that promotion must be filled within the provisions of this Policy and applicable guidelines.

4. Terminations and Transfers - The President is authorized to terminate and transfer all personnel within the scope of the delegation of authority provided for in Section A, provided that terminations of faculty shall be pursuant to the provisions of TBR Policy No. 5:02:03:60 and MTSU Policy No. II:01:05A.
5. Termination for Gross Misconduct - Gross misconduct may include, but is not necessarily limited to: any act or omission which may seriously disrupt or disturb the normal operation of the institution; any work-related conduct which would subject the employee to criminal conviction; theft or dishonesty; gross insubordination; destruction of institution property; falsification of records; acts of moral turpitude; reporting for duty under the influence of intoxicants; the illegal use, manufacture, possession, distribution, or dispensing of controlled substances or alcohol; disorderly conduct; provoking a fight; and/or such other similar acts involving intolerable behavior by the employee. In determining eligibility for unemployment compensation benefits, the definition of gross misconduct utilized by the Tennessee Department of Employment Security is not affected by the definition outlined in this paragraph.

In the case of gross misconduct, immediate disciplinary action up to and including termination should be taken. An employee suspected of theft of institutional property may not resign as an alternative to discharge after the investigation has been completed. Any exceptions to this requirement must be made by the institution's President after consultation with the Vice Chancellor for Business and Finance. If the employee resigns during the investigation, the employment records must reflect the situation at the date of resignation and the outcome of the investigation.

Refer to MTSU Leave Policy IV:07:04, Section III and Section IV regarding the loss of unused leave if termination of employment is due to gross misconduct.

6. Absence from Duty-An employee who is absent from duty for more than three (3) consecutive business days without giving notice to the appointing authority or appropriate manager concerning the reason for such absence and without securing permission to be on leave or who fails to report for duty or to the immediate supervisor or the appointing authority within two (2) business days after the expiration of any authorized leave of absence, absent unusual circumstances causing the employee's absence or preventing the employee's return, is considered as having resigned not in good standing.

F. Non-Discrimination Requirements

The President shall insure that all appointments, changes of status, compensation, and terminations are all in compliance with TBR Policy No. 5:01:02:00 (EEO Affirmative Action) and MTSU Policy number 1:01:10 which are incorporated herein by reference and that no person is discriminated against on the basis of race, sex, religion, age, color, or national origin in any area of employment. An annual compliance audit will be conducted by the System Affirmative Action Officer.

G. Employment Practice Complaints

Upon receipt by an institution of any charge or claim alleging violations of state or federal laws or regulations in any area of employment by any state or federal agency, a copy of the notice of the charge or claim shall immediately be transmitted to the Office of the General Counsel. The President shall forthwith initiate an investigation of the charge, and shall report to the General Counsel the results of the investigation. The Office of the General Counsel will coordinate and approve all responses to the appropriate agency. The President shall transmit to the General Counsel copies of all correspondence from or to the state or federal agency involved. All interactions with the state or federal agency shall be coordinated through the Office of the General Counsel.

Internal complaints, charges, or claims concerning matters related to discrimination in employment practices shall be referred to the University Affirmative Action Officer. Internal complaints, charges, or claims concerning employment practice or working conditions of Regular Employees not related to discrimination shall be handled through the university grievance procedures established in MTSU Policy IV:07:11. In any case where the President makes a decision which is adverse to the charge or claim of the person, the President shall advise the person of any right of appeal provided by TBR Policy.

H. Academic credentials to comply with T.C.A. §49-7-133

It is a Class A misdemeanor to misrepresent academic credentials. A person commits the offense of misrepresentation of academic credentials who, knowing that the statement is false and with the intent to secure employment at or admission to an institution of higher education in Tennessee, represents, orally or in writing that such person:

1. Has successfully completed the required course work for and has been awarded one (1) or more degrees or diplomas from an accredited institution of higher education.
2. Has successfully completed the required course work for and has been awarded one (1) or more degrees or diplomas in a particular institution of higher education; or
3. Has successfully completed the required course work for and has been awarded one (1) or more degrees or diplomas in a particular field or specialty from an accredited institution of higher education.

I. Records and Reporting Requirements

The President shall maintain full and complete records on all personnel, including all appointments, compensation, change of status, and termination as specified in TBR Guideline G-070, Disposal of Records.

J. Moving Expenses

Travel expenses directly associated with a move may include mileage of all owned vehicles and en route lodging.

Lodging may be covered for the employee and all immediate family members residing in the household. En route lodging may be provided for one night if the distance of the move is 400 miles or more, plus one additional night for each additional 400 miles. Lodging for one night at the destination may be permitted.

Lodging will be consistent with the TBR travel policy rates. Mileage will be reimbursed at the current IRS rate of moving mileage. Travel expenses incurred when moving from another state to Tennessee will be reimbursed at the out-of-state rates.

For the purpose of these regulations, immediate family is defined as any of the following named members of the employee's household at the time he/she reports for duty at his/her new official station: spouse, children (including step-children, adopted children, or foster children) unmarried and under 21 years of age or physically or mentally incapable of supporting themselves regardless of age, or dependent parents of the employee or the employee's spouse.

If two or more members of an immediate family otherwise qualify for reimbursement or allowances under these regulations as TBR employees, only one member shall be eligible for employee reimbursement or allowances; the other is eligible for reimbursement as a family member.

Storage of household goods and personal effects may be allowed for a period of 30 consecutive days.

1. Arranging for Moving and Payment

- a. If the total moving expense authorized exceeds \$5,000 and if the institution agrees to pay all of the cost of a commercial mover, the institution must arrange for the mover through normal purchasing procedures. The vendor should be paid directly by the institution.
- b. In all other cases, the institution may require, at its option, that arrangements be made through its purchasing department or the employee may make the arrangements and seek reimbursement.
- c. Only arrangements made directly by the institution will be reimbursed directly to vendors by the institution. In other cases the institution should reimburse the employee. Claims for reimbursement must be supported by an invoice.

2. Other Provisions

- a. Moving expenses will be paid or reimbursed only after a contract is executed between the employee and the institution. See Attachment A.
- b. All travel and travel expenses shall be accomplished as soon as possible, but in no event shall the effective date of the move to the completion of travel and transportation exceed twelve (12) months unless written extension is granted by the President for the institution. All payments or reimbursements must be made within twelve (12) months of the date employment begins for new employees or relocation occurs for relocated employees.
- c. The agreement on the amount of moving expenses to be paid, the type expenses to be paid, responsibility for arranging logistics, etc., should be clearly understood in writing between the employee and the institution.
- d. The institution shall assume no liability whatsoever for personal injuries, property damages, or other losses which may be sustained in connection with any moves undertaken pursuant to these regulations.

K. Immigration Expense Allowance

New employees may receive reimbursement for immigration expenses when considered to be in the interest of the institution and when such payment is a part of the employment negotiation with a new employee or the relocation of a current employee from another employer or institution. Reimbursement/fee allowance for immigration fees must be approved in advance by the President or his/her designee.

This provision applies only to candidates who are required to pay immigration fees to work and live in the U.S. No TBR employee may receive reimbursement more than once.

No payment shall be made unless the employee agrees in writing to remain in the service of the institution for a period of twenty-four (24) months following the effective date his/her employment agreement, unless separated for reasons beyond his/her control and acceptable to the institution. The service agreement statement should be maintained in the employee's personnel file. In case of a violation of such an agreement, any funds expended by the institution for such allowance shall be recoverable from the employee as a debt due the institution in the same manner as educational allowance payments. See Attachment B.

Reimbursement shall be in the maximum amount of \$4,500 and shall not exceed the employee's actual, documented expenses. The allowance cannot be used to defray non-immigration-related costs or any costs not associated with the individual employee's immigration expenses.

Reimbursable fees include: fees charged by a licensed immigration attorney retained in connection with the application, filing, permanent residence fee, fee for any application to enter the U.S., fee for application to remain in the U.S., and associated fees required in the application process, such as medical examination, fingerprinting, photo identification, postal/courier fees, and costs of evaluating foreign academic credentials or translations of foreign documents.

The employee is responsible for making arrangements for representation, completion of paperwork, assistance in the immigration process, and submission of all bills and/or invoices for which reimbursement is sought. Faculty may submit a claim for reimbursement by sending a request with original receipts to the Chief Academic Officer.

L. Exceptions

The Chancellor is authorized to approve exceptions to the provisions of this policy, or to suspend the provisions of this policy as to any or all institutions when necessary to ensure proper compliance with TBR policies, guidelines, and procedures.

Revisions: December 16, 2002; September 19, 2003; September 27, 2010.

**MIDDLE TENNESSEE STATE UNIVERSITY
MOVING EXPENSE AGREEMENT**

Agreement made on _____ between Middle Tennessee State University (referred to as the
(Date)
Institution), and _____ (referred to as the Employee),
(Employee's Full Name)

WITNESS:

WHEREAS, the Employee, with employment date effective _____ (employment date) desires to move and relocate
his/her residence from _____ (city/state) to
_____ (city/state) and the Institution desires to reimburse or pay on behalf of the Employee the cost
of the moving expense, the parties therefore, agree as follows:

The Institution agrees to reimburse or pay on behalf of the Employee an amount not to exceed \$ _____ for moving expenses
incurred for the relocation. Of this amount, not more than \$ _____ can be reimbursed directly to the individual. All
reimbursement claims must comply with the State Controller's rules and regulations in effect when this agreement is signed. Also, the
Employee agrees to provide original receipts for all reimbursement claims.

In consideration for the Institution either reimbursing or paying the costs of moving, the employee agrees to remain employed by the
Institution for a period of at least one year. For faculty appointed on an academic basis, one year is defined as one regular academic
session (Fall and Spring semesters, nine months). For all other annual faculty and employees, one year is defined as twelve months.
Should the employee leave employ prior to completion of that year, the Employee will be liable to the Institution for all moving
expenses which the Institution has paid (to or on behalf of the Employee), together with reimbursements and all payroll taxes withheld
by the Institution in connection with such expenses.

The Employee hereby gives the Institution an express lien on all salaries, wages, and other sums payable to him/her by the Institution,
for the purpose of securing all amounts due under Section 2 above in the event the Employee leaves prior to one year's employment at
the Institution. The Employee authorizes the Institution to withhold all amounts due under this Agreement from any sum payable to the
Employee by the Institution.

If the Employee fails to remain employed as indicated in Section 2 above for reasons beyond his/her control considered sufficient by the
Institution, all or part of the liability under Section 2 may be waived by the Institution. Any such waiver must be approved in writing by
the Employee's department head or dean and the President/Director. (The dean/department head, whose account paid for the Employee's
move, must notify Human Resources if the Employee does not remain employed at the Institution for at least one year.)

Employee (Signature)

President (Signature)

Employee (Print or Type)

President (Print or Type)

Employee's Social Security No. or MID

Assistant Controller for Accounting Operations

Department Name

Account Number to be Charges

Department Contact & Phone Number

ATTACHMENT B

**MIDDLE TENNESSEE STATE UNIVERSITY
IMMIGRATION EXPENSE ALLOWANCE AGREEMENT**

This Agreement is made on _____ between Middle Tennessee State University (referred to herein as
(Date)
“Institution”), and _____ (referred to herein as “Employee”),
(Employee’s Full Name)

WITNESS:

Employee, whose effective employment date is _____ (employment date), desires to become employed at Institution and to have institution reimburse Employee for employment-related immigration expenses, and Institution desires to reimburse Employee for employment-related immigration expenses up to \$ _____ dollars. The parties therefore agree as follows:

Institution agrees to reimburse Employee an amount up to \$ _____. Employee’s reimbursement shall not exceed employee's actual costs. All reimbursement claims must comply with the guidelines and policies of the Tennessee Board of Regents system and the Tennessee Comptroller's rules and regulations.

Employee must provide Institution with original receipts for all expenses in order to receive reimbursement.

Only employees who are required to pay immigration fees to work and live in the U.S. are eligible for reimbursement. The allowance cannot be used to defray non-immigration-related costs or any cost(s) not associated with the individual employee’s immigration expenses.

Reimbursement shall not exceed Employee’s actual, documented expenses. No TBR employee may receive reimbursement more than once.

Reimbursable fees include: fees charged by a licensed immigration attorney retained in connection with the application, filing, permanent residence fee, fee for and application to enter the U.S., fee for application to remain in the U.S., and associated fees required in the application process, such as medical examinations, fingerprinting, photo identification, postal/courier fees, and costs of evaluating foreign academic credentials or translations of foreign documents.

In consideration for the Institution reimbursing Employee for immigration expenses, the Employee agrees in writing to remain employed by the Institution for a period of twenty-four (24) months following the effective date of his/her employment agreement, unless separated for reasons beyond his/her control and acceptable to the Institution. The service agreement statement should be maintained in the employee’s personnel file. In case of a violation of the agreement, any funds expended by the Institution for such allowance shall be recoverable from the employee as a debt due the institution in the same manner as educational allowance payments.

Employee hereby gives the Institution an express lien on all salaries, wages, and other sums payable to him/her by the Institution, for the purpose of securing all amounts due under Section 5 above if Employee leaves prior to the expiration of two year's employment at the Institution. In the event that Employee voluntarily leaves Institution prior to the expiration of two years, Employee hereby expressly authorizes Institution to withhold all amounts due under this Agreement from any sum payable to Employee, including Employee's final paychecks and, if sufficient funds are not available from Employee’s final paychecks, from Employee’s retirement.

If Employee fails to remain employed as indicated in Section 5 above for reasons beyond his/her control considered sufficient by the Institution, all or part of the liability under Section 5 may be waived by the Institution. Any such waiver must be approved in writing by the Employee's department head or dean and the President. (The dean/department head, whose account paid for the Employee's immigration expense, must notify Human Resources if the Employee does not remain employed at the Institution for at least two years.)

Employee (Signature)

President (Signature)

Employee (Print or Type)

President (Print or Type)

Employee's Social Security No. or MID

ATTACHMENT B INSTRUCTIONS:

Submit this form in duplicate to the Purchasing and Business Services Department (all information must be complete and all signatures must be affixed, except that of the President, which will be obtained by Purchasing and Business Services). Attach the employment contract signed by the President that reflect immigration expenses have been approved (do not attach an Appointment Recommendation Form). When this agreement has been fully executed, a copy will be returned to the Department by Purchasing and Business Services to process/attach a travel requisition. A copy will be also be forwarded to the Human Resources Department to be placed in the Employee's personnel file. The Employee may submit a travel claim after the immigration expense has been encumbered. All travel must be in compliance with TBR policy 4-03-03-00, http://www.tbr.state.tn.us/policies_guidelines/business_policies/4-03-03-00.htm.