

MIDDLE TENNESSEE STATE UNIVERSITY

POLICIES AND PROCEDURES MANUAL

POLICY NO: IV:04:11

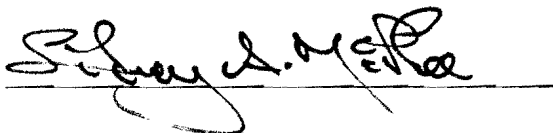
DATE: January 25, 2011

SUPERSEDES POLICY NO: IV:04:11

DATED: January 1, 2010

SUBJECT: Payrolls

APPROVED: Sidney A. McPhee, President



I. GENERAL

1. All compensation to which an individual is entitled for personal services rendered while an employee of the University will be paid by direct deposit. "An employee is an individual who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control both the method and the result of the services." (IRS Circular E) Included as personal services are salaries, wages, and other payments for which personal services were or will be required.
2. All employees of the University must have a W-4 form on file in the Human Resource Office before payroll checks will be processed.

II. PAYROLLS

The University payroll system provides for the issuance of two basic payrolls each month:

1. The Regular Payroll (month-ending)- This payroll covers all employees who appear in the budget in a named position who are paid at a monthly rate and all employees paid from contracts and grants at a monthly rate. Direct Deposit notifications are sent electronically to employee's University email account on the last work day of the month. All entries for payroll must reach the Human Resource Services Office by the due date established. Authorized extra compensation payments for budgeted personnel and Summer School payments are paid in the regular monthly check. Academic personnel are paid in 12 equal monthly installments for services performed during the academic year. These payroll checks are issued on the last working day at the end of each month beginning with August and ending with July. Academic personnel who resign or are otherwise terminated may, if they request in advance, be paid in full at the end of the month after their last date of service for all remaining amounts due.

Payroll checks for all monthly employees, including academic personnel, are prepared and distributed during the last work week of December before closing for the Holidays.

2. Student/Temporary Hourly Payroll - This payroll covers student employees, except graduate assistants, and temporary hourly employees paid at an hourly rate. These checks are issued on the last work day of each month. Direct deposit notifications are sent electronically to employee's University email account on the last day of the month. All entries for payroll must reach the Human Resource Services Office by the due date established.

Revisions: June 18, 1999; January 1, 2010; January 25, 2011