



UTAH VALLEY UNIVERSITY

Policies and Procedures

POLICY TITLE	Payroll	Policy Number	202
Section	Financial Affairs and Development	Approval Date	June 20, 2013
Subsection	General Financial Policies	Effective Date	June 20, 2013
Responsible Office	Office of the Vice President of Finance and Administration		

1.0 PURPOSE

1.1 This policy establishes guidelines for the University’s payroll administration and for paying employees in a manner compliant with federal and state regulations.

2.0 REFERENCES

2.1 Policy 210 *Independent Contractors*

2.2 Policy 302 *Hiring of Salaried and Hourly Positions*

2.5 Policy 306 *Faculty Positions: Posting and Waiver of Posting*

3.0 DEFINITIONS

3.1 Employee: A worker classification carrying with it a variety of tax obligations for the University.

3.2 Form W-2: A wage and tax statement required by law and prepared by the University and given to employees for the preparation of individual federal and state tax returns.

3.3 Independent contractor: A worker not considered an employee and for whom the University has no employment tax liability.

3.4 Pay Procedures: Include but are not limited to paydays, pay cycles and periods, pay distribution methods, processes for reporting hours worked, and pay initiation.

3.5 Tax withholdings: A business employment tax obligation to deduct federal and state taxes derived from compensation paid to employees.



4.0 POLICY

4.1 In accordance with state and federal regulations and under the direction of President's Council, university pay procedures are established and maintained by UVU Finance and Business Services. The University adopts pay processes to facilitate regulatory compliance, cost-effectiveness, accuracy, and timely payment of employees.

4.2 The Payroll Office is the sole source for wage and salary payments made by the University to its employees.

4.3 Independent contractors are paid in accordance with UVU Policy 210 *Independent Contractors*.

5.0 PROCEDURES

5.1 Employee Pay

5.1.1 To be eligible for pay as an employee, an individual must be hired through an official hiring process established by Human Resources. Individuals hired may not perform work on campus until the employing department receives notice from Human Resources authorizing the individual to work on campus.

5.1.2 Employee pay requests shall be made through official University processes and forms. Pay requests will not be processed until all required approvals have been received, and when applicable, the employee has completed required new hire paperwork.

5.1.3 Federal and state tax withholdings shall be made in accordance with federal and state tax regulations. Taxes withheld from employees will be deposited with the appropriate federal and state agencies as required by law. An accounting of taxes withheld and deposited on an employee's behalf will be made available to employees at the end of each tax year on Form W-2.

5.2 Repayment of Advances and Overpayments

5.2.1 Departments and employees have the responsibility to review payroll earnings and deductions each payroll period. Discrepancies shall be reported to the Payroll Office immediately so that action can be taken to resolve discrepancies. The Payroll Office will verify all identified discrepancies before corrective action is taken. Employee wage, salary, and benefit underpayments will be promptly rectified with methods of payment available to the Payroll Office. Likewise, employees are expected to reimburse the University in a timely manner for overpaid wage, salary, and benefit payments.



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5.2.2 Pay received in advance of work performed is deemed as unearned. To the extent that all or part of an advance payment is not subsequently earned, the employee shall be obligated to repay the unearned portion of wages, salary, and benefits to the University.

5.2.3 The University may use all legal means to recover overpaid wages, salaries, and benefits. Means used for recovery shall cease when the University receives the overdue balance.

5.3 Record Retention

5.3.1 The Payroll Office retains pay records in accordance with state and federal record retention laws.

POLICY HISTORY		
June 20, 2013	Approved (Limited Scope Revision, Regular process)	UVU Board of Trustees
June 18, 1992	Approved	UVU Board of Trustees