PAYROLL OPERATING POLICY AND PROCEDURE
Walla Walla University

Scope
This policy applies to all employees of Walla Walla University who are responsible for reporting hours or approving hours worked.

Policy Statement
It is the University's obligation and policy to pay all employees for time worked in an accurate and timely manner, in accordance with applicable laws, and to maintain the required supporting documents and records.

This policy applies to University employees who are paid biweekly regardless of their FLSA-based exempt/nonexempt status.

Employees have a duty to comply with University guidelines with respect to time and attendance. Supervisors have a duty to be familiar with those procedures as well as provide relevant and timely education to employees.

Failure to follow the policies and procedures detailed below may result in non-payment, inaccurate payment and/or corrective action up to and including termination of employment.

Purpose
The purpose of this policy is to formalize existing University practices and to assist in compliance with the provisions of the Fair Labor Standards Act (FLSA), and other applicable federal and state laws and related regulations, and to ensure that time records are reported accurately and timely.

Policy/Procedures
The University makes available an automated time keeping system to record time worked for the purpose of: 1) collecting the data necessary to pay employees accurately and timely; 2) tracking compliance with appropriate governmental regulations; and 3) maintaining the required supporting documentation. All biweekly employees are required to use the time keeping system, as detailed below.

Employees who are in the FLSA "nonexempt" status (i.e. hourly employees) are required to use the time keeping system (time clock or computer) to record their arrivals and departures from work for each scheduled workday. Manual time entry should be limited to select positions that involve sporadic periods of work for unpredictable durations (ex. Resident Assistants, Student Chaplains, club officers, etc.) or for corrections, and therefore should generally be avoided. The HR/Payroll Department will monitor use of manual time entry and respond to any apparent misuse.

Employees who are full time and are in an "exempt" FLSA status (i.e. salaried employee) ordinarily are scheduled to be paid eighty (80) hours per biweekly period, unless they move into an unpaid leave or disciplinary status in accordance with University policy.

Accurate and timely reporting of employee time and attendance is the responsibility of the employee and his/her immediate supervisor. A nonexempt employee must assume responsibility for accurately reporting his/her hours on a daily basis. The supervisor is responsible for reviewing, approving, and reporting all hours worked and any paid time off for that nonexempt employee each pay period. Approved time records received after the approval deadline will be processed on the next payroll cycle. Also see Pay Reconciliation section below.

Employees may enter time only for themselves and only from locations approved by their supervisor. Employees
and/or supervisors found improperly reporting time and attendance information are subject to corrective action up to and including termination of employment.

Payroll Responsibilities
The Payroll Department is responsible for paying University employees accurately and timely, responding to inquiries, providing service to the campus community, and maintaining compliance with applicable payroll policies, procedures, and regulations.

Approver Responsibilities
• Being familiar with the University's policies which govern hours worked, meal periods, and overtime pay as defined in the Employee Handbook and any other applicable documents.
• Informing all employees of the importance of adhering to the University's policies and departmental practices as they relate to time worked.
• Educating employees regarding time and attendance responsibilities. This includes ensuring manual time entry is limited to positions and circumstances where it is necessary. Manual entries are acceptable when corrections are necessary.
• Reviewing time records regularly and ensuring any erroneous or missed entries are corrected in a timely manner.
• Reviewing and approving time worked, leave time and overtime in accordance with the University's Payroll Calendar available at the HR/Payroll website.
• If corrections are necessary, the employee should be contacted immediately to obtain information needed to correct the time record for timely submission.
• Reviewing, approving and sending to the Payroll Department any manual time records no later than the "Approval Deadline" noted on the Payroll Calendar for that pay period.

Employee Responsibilities
• Reporting all time worked by using the time keeping system (time clock or computer) designated by their supervisor (nonexempt employees). Manual time entry should be avoided when use of an automated time keeping source is readily accessible. Manual entries are acceptable when corrections are necessary, and should be entered by the employee’s supervisor.
• Adhering to University policy and departmental rules relating to time and attendance.
• Reporting promptly any discrepancies between the time worked and pay received to their supervisor or the Payroll Department.

Pay Advances
This is a payment given to an employee in advance of a regularly scheduled pay date. Requests for payroll advances will only be considered in extraordinary circumstances. Payroll advances are not issued, including the early release of checks, prior to an employee's departure for vacation or extended leave.

Pay advances may be issued to an individual who has a severe financial hardship such as a family medical emergency, threatened foreclosure or eviction from primary residence, or termination of utilities. The maximum pay advance allowed will be the net pay earned to date for the current pay period.

Pay Advance Request Procedures
• Employee submits a Pay Advance or Reconciliation Form. This form can be obtained from the Payroll Department. To determine maximum allowed consult with the HR/Payroll Department.
• Employee completes sections A, C, and D (employee signature only) of the form and submits to supervisor for approval
• Employee requests are submitted to the HR/Payroll Department. All requests will be reviewed and approved by the HR/Payroll Department and a financial administrator.

Approved pay advances will be repaid on the pay date following the disbursement of the advance.
Pay Reconciliation - Required Documentation Missing
This is a request for payment for time already worked, but required documentation was not received in a timely manner by the HR/Payroll Department. Examples include, but are not limited to, the following:

- Employee does not submit a corrected time record in a timely manner
- Supervisor does not approve a time record in a timely manner
- Work authorization or employment paperwork not received by the HR/Payroll Department in a timely manner. Please note: It is illegal to work prior to completion of employment paperwork.

Pay Reconciliation Request Procedures

- Employee submits a Pay Advance or Reconciliation Request Form. This form can be obtained from the Payroll Department.
- Employee completes sections A, B, and D (employee signature and approval level as determined by HR/Payroll Department).
- Employee brings completed form to HR/Payroll Department for processing.
- HR/Payroll Department determines amount of payment.
- Employee or HR/Payroll Department representative submits form to Accounting Department for processing.

Multiple Pay Reconciliation Requests
When the Payroll Department receives multiple pay reconciliation requests from a department or an employee additional intervention may be necessary. The steps may include, but are not limited to:

- Denial of pay reconciliation request
- Requiring next level supervisory approval
- Corrective action

Website Address for This Policy
WWU Payroll Website

Paychecks
All employees of the University are paid on a bi-weekly basis (every other Thursday). Unless a special request is made, all employees are paid via direct deposit to a financial institution (direct deposit forms available online here). A statement of earnings and deductions (pay stub) is available on myWWU via the following path: Self Service > Payroll and Compensation > View Paycheck.

Deductions
Mandatory deductions include:

- Federal and state income taxes based on an individual's W-4 filing status (state income taxes only if applicable). W-4 filing status may be changed at any time by submitting a new W-4 to the Payroll Department;
- Social Security taxes;
- Medicare taxes; and
- Workers’ Compensation (not applicable in Montana).

Routine questions about tax deductions can be asked of the Payroll Department. Advice on tax withholding strategies, however, should be discussed with a personal accountant or financial planner.

Optional pre-tax deductions are available for:

- Group health insurance (deduction is automatic for participants in these plans);
- A reimbursement account for health care expenses not covered by insurance (flexible spending account);
- Retirement savings contributions (403b); and
- A dependent care expense reimbursement account.