Controller's Office
Payroll Hot Topics

September 30, 2020

Today's Agenda

- Project Funding End Dates - How to identify employees needing funding changes and importance of creating risk accounts

- Furlough and COVID Pay - Selecting the correct time codes in ITAMS

- Student Hire Changes – What goes through HR vs. AP

- International Payroll

- Additional Topics:
  - Overpayments
  - Payroll Tax Deferral Update
  - Cares Act
  - Summer Comp
  - Worker's Comp and Unemployment

- Time/Labor and Absence Management

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Funding End Dates for Projects

- Funding End Dates added to Projects in HCM Payroll July 31, 2020.

- Payroll on ended projects will shift to A or E funds and not to another project, if forms are not completed on time.

- For **employees paid on a lag**, the expense will be allowed to post to the project if the wages were <u>earned</u> during the project period. For example: a project has an end date of 8/31/20 – employees paid current will only be allowed to post earnings to the project through the 8/31/20 payroll, but lag employees will be allowed to post earnings to the project through the 9/15/20 payroll.

- For USCSP projects, those on the project team (business manager and principal investigator) are sent system-generated **notices 90 days and 30 days before a project ends**.

- Retro funding transactions can still be processed.

Funding End Dates for Projects

What do I do if I'm expecting a new year of funding for this award?

- Request a risk account from the SAM Office.

- No-cost extensions or risk accounts need to be requested 60-90 days in advance of the project ending in order to get approved and set up on time.

- If they are not requested and set up on time, you will need to move these employees to your department's A or E funds.

How can identify employees needing funding changes?

There are queries available to identify all grant funding sources and end dates to help track expiring or inactive grants. These can be run before each payroll, allowing sufficient time to take corrective measure when a grant has expired or is inactive. The queries are:

- SC_PY_FUND_BYPROJ_DATE

- SC_PY_FUNDING _BYPROJ

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Query - Funding Ending Dates

Navigation: **Main Menu > Reporting Tools > Query > Query Viewer**
Role: Business Manager Query Reports and Finance Initiator
Query Name: SC_PY_FUND_BYPROJ_DATE
Description: Project Funding Query BY DATE

SC_PY_FUND_BYPROJ_DATE - Project Funding Query BY DATE

Funding End Date <= 07/31/2020
Project 10009312
Fiscal Year 2021
PC Bus Unit

View Results

Download results in : Excel SpreadSheet   CSV Text File   XML File   (13 kb)

Row	Name	First Name	Last	ID	Empl Record	Job Eff Date	Sequence	Dept ID	Position	Pay Status	Action	Group	Type	Empl Class	Planned Exit	Auto End Job	Fiscal Year	Funding Eff Date	Sequence	Earn Code	Seq Nbr	Combo Code	Project	PC Bus Unit	Funding End Dt	Distributed
1					0	06/16/2020	0	159100		A	DTA	C12	S	RGP	06/15/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
2					0	02/16/2020	0	159100		A	DTA	IC1	S	RGP	02/15/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
3					0	06/16/2020	0	159100		A	DTA	P12	S	RGP	06/15/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
4					0	06/16/2020	0	159100		A	DTA	C12	S	RGP	06/15/2021	Y	2021	07/01/2020	0		1	A00000034669	10009312	USCSP	06/30/2020	N
5					0	06/16/2020	0	159100		A	DTA	C12	S	RGP	06/15/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
6					0	07/01/2019	0	159100		A	PAY	C12	S	FTE		N	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
7					0	06/19/2020	0	159100		A	DTA	C12	S	RGP	06/30/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
8					0	06/21/2020	0	159100		A	DTA	C12	S	RGP	06/30/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
9					0	06/21/2020	0	159100		A	DTA	HRL	H	TSF	12/18/2020	Y	2021	07/01/2020	0		1	A00000034672	10009312	USCSP	06/30/2020	N
10					0	05/01/2020	0	159100		A	DTA	C12	S	RGP	04/30/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
11					0	06/19/2020	0	159100		A	DTA	C12	S	RGP	06/30/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N
12					0	06/21/2020	0	159100		A	DTA	C12	S	RGP	06/30/2021	Y	2021	07/01/2020	0		1	A00000034668	10009312	USCSP	06/30/2020	N

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Furlough – Reporting in ITAMS

Mandatory Furlough days:
- must be reported through the ITAMS system using the **FURLOUGH M Furlough Mandatory** code.

Voluntary Furlough days:
- must be reported through the ITAMS system using the **FURLOUGH-VOL UNPAID FURLOUGH HOURS, VOLUNTARY** code.

ITAMS Approvers:
- It is important supervisors ensure they are approving correct information regarding mandatory furlough.
  - Ensure correct code is used – mandatory vs. voluntary furlough
- Monitor furlough hours used to ensure mandatory days are taken but not exceeded.
- Exempt employees must take the 5 consecutive days in the FLSA workweek.
  - **Example:** Mandatory furlough entered for Monday through Friday, and no work performed on the previous Sunday or following Saturday as well.

Furlough – Reporting in ITAMS

- Since mandatory furlough is planned, mandatory furlough **must be** entered into ITAMS at least a week before it is taken.
- Due to the complexity of mandatory furlough, it is strongly recommended to have a timekeeper to enter the mandatory furlough into ITAMS to ensure accuracy.

All 12-month exempt employees affected by mandatory furlough, a reduction in salary started on the 7/15 check. All 9-Month exempt employees affected by the mandatory furlough, a reduction in salary started on the 8/31 check.

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Furlough Earning Codes

Earning Code	Description
FRF	10 Day Furlough SC105
FRE	10 Day Furlough SC11
FRD	10 Day Furlough SC12
FRG	10 Day Furlough SC9
FRC	20 Day Furlough SC105
FRB	20 Day Furlough SC11
FRA	20 Day Furlough SC12
SFF	Sup 10 Day Furlough SC105
SFE	Sup 10 Day Furlough SC11
SFD	Sup 10 Day Furlough SC12
SFG	Sup 10 Day Furlough SC9
SFC	Sup 20 Day Furlough SC105
SFB	Sup 20 Day Furlough SC11
SFA	Sup 20 Day Furlough SC12
SVF	Supplemental Voluntary Furlough
VFL	Voluntary Furlough

International Payroll

Updated Tax Information Form

- This form has been required of all international hires for many years now.
- The form has been simplified so that only Payroll related questions are listed, instead of those that may also apply to Accounts Payable.
- The form is fillable electronically but must have a valid signature or E signature.
- Incomplete forms will be returned, or we will reach out to gather that information.
- All prior versions of the form should be replaced. Some departments still turn in old versions of the form. The new form can be found on the International Payroll page of the Payroll Department website.

International Hires

- The Controller's Office is now discouraging any overseas workers
- Working in a foreign country creates tax reporting liabilities that the University is not currently equipped to meet that could put us at risk
- This is for anyone working physically outside of the US, even US citizens.

Student Hires
What goes through HR vs. AP?

Students Hired through HR

A Student Hire eForm is initiated in HCM PeopleSoft for the following students:

- Federal Work Study Students

- Graduate Students

- Students on Grant Funding

- International Students

Visit the [Student Employment](#) page, found on the Division of Human Resources website, for more detailed information.

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Student Hires
What goes through HR vs. AP?

Students in Extracurricular Activities – Paid through AP

- Based on the DOL guidance, primarily from the DOL Field Operations Manual (10b30/e.), students who participate in student activities, such as student run media and student government, are **not considered employees** for FLSA consideration based on the Department of Labor guidance.

- Typically, there is no employment relationship for students who participate in extracurricular school activities if the activities are primarily for the student's benefit and part of the institution's educational opportunities.

- Some of the activities cited include **band**, **intramural and interscholastic athletics**, **glee clubs**, **debate teams**, **choirs**, etc.

- Student will be required to register as a Supplier and will be paid a stipend using Payment Request. No agreement is required, just be sure to include a justification on the [Stipend Payment Form](#).

- We are in the process of creating a matrix to help you identify how student payments should be processed, whether it's through Payroll, A/P, or the Bursar's office.

- Visit the [Supplier Management](#) page for details on how to Register as a Supplier.

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Additional Topics

Overpayments

- If they occur on grants, they will be moved to departmental A or E funds as soon as GFM is notified by Payroll so that sponsors are not billed for the overpayment.

- Any reimbursement of the overpayment will also be applied to the A fund.

- Accounting needs to be correct on overpayments, so future payments to employees cannot be reduced/forfeited to cover an overpayment.

Payroll Tax Deferral Update

- The **tax deferral** allows the **deferral** of the employees' Social Security **tax** deduction between September 1 and December 31, 2020.

- Next year, employees will be **required** to repay the full amount of deferred taxes between January 1 and April 30 via payroll deduction.

- We are waiting to hear from the State Comptroller General to see if the University is participating. Right now, the university is considering offering employees the option to opt-in or not.

Additional Topics

Summer Comp

- Analyzed a total of 2,683 summer comp transactions as of 08/15/2020

- Duplicate hires

- 20% decrease in the number of overpayments

- Anticipating that this will be an electronic process for Summer 2021.

Cares Act

- Student Loan Payment Relief During the COVID-19 Pandemic is scheduled to **expire** on **December 31, 2020**.

- The time to use these earnings will end on December EPSL and EFMLA.

- If not extended, student loan payments will be **deducted** from the **January 15** paycheck.

- Business Managers/HR Contacts, please be sure to share this information as a reminder.

Additional Topics

Worker's Compensation and Unemployment

- Change in the process effective with the 10/15/20 payroll.
- The allocation will be processed through HCM Payroll and show up directly in HCM distribution.
- Going forward, the breakdown of FICA and Workers Comp will be available in HCM Distribution. Anything prior to 10/15/20, will need to be reconciled.

Searching for Worker's Comp and FICA in HCM Distribution

- Search by Employee, Journal, Department, or Operating Unit
- Enter the Distribution Type **TAX**
- Select a specific Pay Period or Month
- Show output by Fringe-Detail Vertical

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Viewing Worker's Compensation and Unemployment in HCM Distribution

Time and Labor Absence Management

- A PeopleSoft module Time tracking system that will replace ITAMS.

- Time and Labor is a PeopleSoft application that allows employees to report working hours and leave directly into the HCM PeopleSoft system using the Employee Self-Service timesheet.

- Absence Management is where paid time off will be requested, approved and transferred to Time and Labor for payroll purposes.

- This will impact all employees currently using ITAMS.

- Scheduled to go live Summer 2021.

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Time and Labor Absence Management

Benefits of the New System

Here are just a few of the reasons why a new time reporting system is so important:

- Easy access to timesheets in Employee Self-Service

- Pay stubs and timecards will be in one system

- Efficiency in payroll processing

- Manager validation of employee time

- Greater reporting capabilities for managers

Pay cycles will not change and commitment to customer service will continue to be our primary focus.
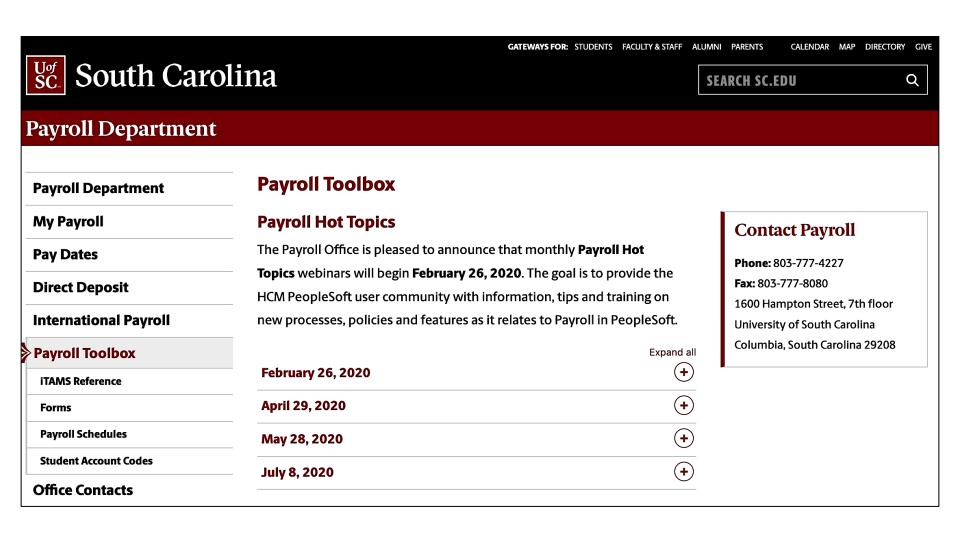
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Time and Labor Absence Management

Supporting Users All Along the Way

- One of the most important aspects of a successful implementation is providing proper training. We will be sure to equip you with the tools and confidence you need to enter time worked and request time off with ease.

- Due to the volume of employees that will require training, online resources will be offered in an on-demand and self-paced format to include recorded webinars, on-screen simulations and printable job aids.

- Employees will have the opportunity to work through practical and relevant situations as you explore entering time in the new system.

- A new Time and Labor webpage will soon be added to the Payroll/HR websites. Throughout the implementation process, we will continue to add updates to this page, so that you can easily access information. We will also be communicating with you in more detail about changes that affect your specific responsibilities.

- If you have any questions, please contact CMTEAM@sc.edu.

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Where to Find Resources

Contact Information

For questions regarding **Funding End Dates**, please email your Post Award Administrator (PAA).

For question regarding **Mandatory and Voluntary Furlough** guidelines, please contact HR.

For questions regarding **Overpayments**, please email Wanda Martin: marti838@mailbox.sc.edu

For questions regarding **ITAMS**, please email Judy Timmons: timmons5@mailbox.sc.edu

For questions regarding **International Tax,** please email Jake Kiehl: kiehl@mailbox.sc.edu

QUESTIONS

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