


UNIVERSITY OF HAWAII

Vice President for Administration
Office of the President

March 1, 2005

ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 05-02

TO: University Administrators and Chancellors

FROM: Sam Callejo 
Vice President for Administration

SUBJECT: **ADMINISTRATIVE PROCEDURES A8.870, A8.871 & A8.873**

Transmitted herewith are the following revised Administrative Procedures regarding payroll:

- A8.870 Overview
This Administrative Procedure has been revised to clarify the pay period and types of pay.
- A8.871 Distribution and Security of Paychecks and Earning Statements
This Administrative Procedure has been revised to include earning statements and incorporated the provisions of HRS 40-53 regarding direct deposits.
- A8.873 Payroll Processing Cycle Deadlines
This Administrative Procedure has been revised to update payroll deadline schedules.

These Administrative Procedures have been revised to clarify the current guidelines and procedures and also to update the payroll deadline schedules. The Administrative Procedures have been updated and are available at <http://www.hawaii.edu/svpa/apm/disb/a8870-8873>.

Should you have any questions, please call Mike Wong at 956-8575.

A8.800 Disbursing/Preaudit and Payroll

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A8.870 Overview

1. Purpose

To provide payroll policies and procedures for the University of Hawai'i based on guidelines set by the State of Hawai'i, Department of Accounting and General Services, Accounting Manual.

2. Objective

To assure that the general features of the University of Hawai'i payroll requirements are in place for administration in accordance to State of Hawai'i Accounting Manual rules and regulations.

3. Applicability

These policies and procedures apply to all University employees who are paid by the University through the State of Hawai'i, Department of Accounting and General Services Central Payroll System.

4. Guidelines and Procedures

- a. Social Security Number. The employee's social security number is an employee identification number used to correlate the information reported on payroll documents to the respective employee's payroll record.
- b. Payroll Number. The payroll numbers assigned to the University of Hawai'i are as follows:

F53 Other BOR "Lag" (A - H)
F54 BOR - Faculty (A - H)
F55 Other BOR "After-the-Fact" (A - H)
F57 Other BOR "Lag" (I - N)
F58 BOR - Faculty (I - N)
F59 Other BOR "After-the-Fact" (I - N)
F67 Other BOR "Lag" (O - Z)
F68 BOR - Faculty (O - Z)

F59 Other BOR "After-the-Fact" (O - Z)
F94 Lecturers more than ½ time
F95 Lecturers ½ time & less
F65 Civil Service "Lag" (A - L)
F66 Civil Service "Lag" (M - Z)
F77 Civil Service "After-the-Fact" (A - L)
F78 Civil Service "After-the-Fact" (M - Z)
F6N Civil Service Hourly (A - L)
F60 Civil Service Hourly (M -Z)
F1 Federal Work Study Students
F2 Casual Hires
F3 Regular Students
F4 Other BOR Overload
F5 Faculty Overload

c. Pay Period. The State of Hawai'i payroll system operates on a semi-monthly pay schedule in which pay day is the 15th and the last day of each month for Faculty employees. For all other employees, pay day is the 5th and the 20th. If pay day falls on a holiday or weekend, pay day becomes the immediately preceding work day. (Example: If the 15th falls on a Saturday, the immediately preceding work day, Friday, would become pay day unless Friday is a holiday; then, the immediately preceding work day, Thursday, would become pay day.)

d. Types of Pay

- 1) Regular Salary Pay includes pay for Faculty employees who are paid on a semi-monthly basis. The payroll numbers assigned to these employees are F54, F58, F68, and F94.
- 2) Lag Salary Pay includes pay for salaried employees who are paid on a semi-monthly schedule that is 5 days in arrears. The payroll numbers assigned to these employees are F53, F57, F67, F95, F65, and F66.
- 3) After-the-Fact Salary Pay includes pay for salaried employees who are paid on a semi-monthly schedule that is one pay period (20 days) in arrears. The payroll numbers assigned to these employees are payroll numbers F55, F59, F69, F77, and F78.
- 4) Non-Regular Salary Pay includes pay for employees whose periods of employment and conditions of service do not warrant using regular appointment and payroll procedures. Non-Salary Pay includes pay for employees who are employed and paid according to the amount of time furnished. These

employees are usually paid by the hour. Non-regular and non-salaried employees are paid on payroll numbers F6N, F60, F1, F2, F3, F4, and F5.

- 5) Premium Pay is pay in addition to a salaried or non-salaried employee's regular compensation. Types of premium pay are as follows:

Temporary assignment
Ordinary overtime
Holiday overtime
Meals compensation
Split shift differential
Night shift differential
Stand-by duty
Payment in lieu of vacation upon termination

e. Pay Day

- 1) Regular Salaried Pay. Pay day for regular salaried employees is the last work day in the pay period in which pay is earned. (Example: Pay earned from January 1 to 15 is paid on January 15.)
- 2) Lag Salaried Pay. Pay day for lag salaried employees is the 5th calendar day after the pay period in which pay is earned. (Example: Pay earned from January 1 to 15 is paid on January 20.)
- 3) After-the-Fact Salaried Pay. Pay day for after-the-fact salaried employees is the 20th calendar day after the pay period in which pay is earned. (Example: Pay earned from January 1 to 15 is paid on February 5.)
- 4) Non-Regular Salaried Pay and Non-Salaried Pay. Pay day for non-regular salaried employees and non-salaried employees is no sooner than the 20th day following the period in which pay is earned; for payroll number F5, no sooner than the next Faculty payday following the period in which pay is earned. (Example: Pay earned from January 1 to 15 is paid on February 5; for payroll number F5, January 31.)
- 5) Premium Pay. Pay day for premium pay is no earlier than the 20th day following the period in which premium pay is earned. (Example: Pay earned from January 1 to 15 is paid on February 5.)

5. Responsibilities

Fiscal Officers and Program Managers (Approving Authority) who approve payroll payments on personnel/payroll documents are responsible for compliance with applicable Federal and State laws, rules, regulations, University policies and procedures, and timely processing of documents for payments to employees.