

Presentation Series: Payroll - Part I

JABSOM ADMINISTRATORS' MEETING (JAM)
THURSDAY, AUGUST 3, 2017, 9:30AM
MEB AUDITORIUM 315

REVISED MAY 1, 2019

Goals for Part I: To Understand ...

- Defining the different dates
- When employees get paid
- What pay period employees are paid
- Different employee lag types
- Account Types
- Fiscal Year End Considerations

Section 1: Dates, Dates, Dates!

- EFFECTIVE DATE
- SERVICE DATE
- PAID DATE
- NTE DATE

Effective Date

- Date when desired change takes effect
 - Changes may include account distribution, FTE (full time equivalency) adjustments, appointment period extensions, tax withholding, FICA, etc.
- Appears on:
 - UH eSF-1
 - UH PNF (Payroll Notification Form)
 - RCUH ePAF (Payroll Action Form)

REQUEST FOR POSITION ACTION

PSEUDO NO. 2017- [REDACTED]

REQUESTING COLLEGE, DIVISON/DEPARTMENT, PROGRAM: UHM, C of Hlth Sci & SW, Sch of Med, [REDACTED]

1. TYPE OF ACTION REQUESTED

- | | |
|--|---|
| <input type="checkbox"/> 1. ESTABLISHMENT OF NEW POSITION
<input type="checkbox"/> 2. REDESCRIPTION OF POSITION FOR REVIEW
<input type="checkbox"/> IDENTICAL TO POSITION NO. _____
<input checked="" type="checkbox"/> 3. CONTINUATION OF TEMPORARY POSITION | <input type="checkbox"/> 4. FILLING OF ESTABLISHED POSITION VACANCY
<input type="checkbox"/> 5. FILLING POSITION TEMPORARILY NTE _____
<input type="checkbox"/> 6. NOTICE OF ABOLISHMENT OF POSITION
<input checked="" type="checkbox"/> 7. <u>Change of Funding</u> |
|--|---|

2. TYPE OF POSITION

-
1. PERMANENT
-
-
2. TEMPORARY NTE
- 09/30/2017
-
-
3. TEMPORARY TO PERMANENT

3. POSITION CONTROL

-
1. WITHIN AUTHORIZED CEILING
-
-
2. BEYOND AUTHORIZED CEILING
-
-
3. NO CEILING

4. FUNDS AVAILABLE

- | | |
|---|--|
| <input type="checkbox"/> 1. GENERAL
<input type="checkbox"/> 2. SPECIAL
<input type="checkbox"/> 3. FEDERAL | <input type="checkbox"/> 4. REVOLVING
<input checked="" type="checkbox"/> 5. TRUST/PRIVATE
<input type="checkbox"/> 6. _____ |
|---|--|
- (indicate details in space provided for justification)

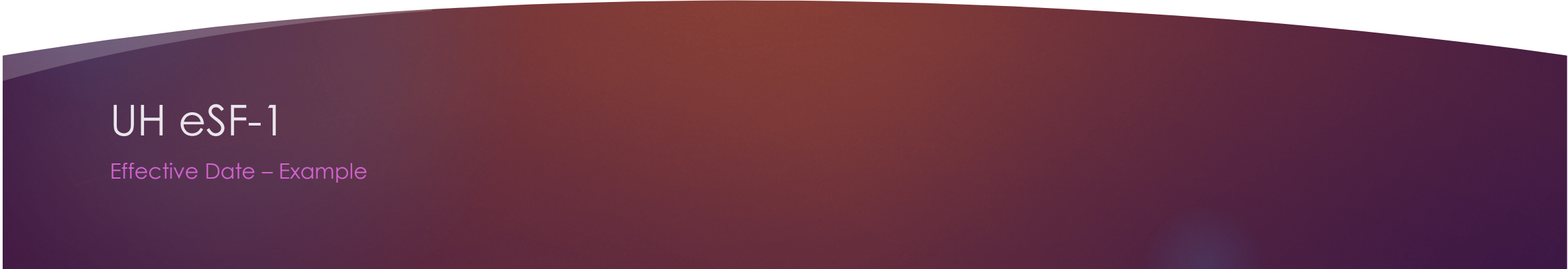
5. POS. NO. [REDACTED]	6. POSITION TITLE ASST PROF, MED, 11-MO	7. CLASS CODE 99630	8. PAY RANGE M3M11	9. B.U. 07	10. ORG CODE 22 23 11 19 05	11. ISL'D [REDACTED]
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12. ACCOUNT CODE FROM: MA 4502324 MA 4502489	13. PERCENT 50.000 50.000	14. TIME AUTH. 100.000	15. ACCOUNT CODE TO: MA 4503028 MA 4503190	16. PERCENT 50.000 50.000	17. TIME AUTH. 09/30/2017 09/30/2017
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JUSTIFICATION FOR ABOVE REQUESTED ACTION (Attach additional sheets if more space is required)

Effective Date: 07/01/2017 Incumbent Name: [REDACTED]

Request to continue the above mentioned position and redistribute funds. This position provides clinical service, teaching and supervision for the medical students and residents. I certify that this position description remains accurate and updated.



UH eSF-1

Effective Date – Example

University Of Hawaii

Payroll Notification Form

PNF date: 06/28/2017

SSN [redacted] Name: [redacted]

Doc No [redacted]

P/R: F68 WD: 283

Empl ID: [redacted]

Sex: M Marital status: S Fed Exempt: 2 State Exempt: 2 Pay class: SM

Ret/FICA:25 H1 Isl: 2 Visa: Tenure: FNT N/A N/A

Appointment period from: 07/01/2017 ✓ To: 09/30/2017 ✓ PSP: UH Appt dt: 09/01/2014

PIA	Description	Effective Date	Partial	Position Number
DTA 470 ✓	Emplmnt & Pay Rate Continued	07/01/2017		[redacted]
DTA 470 ✓	Emplmnt & Pay Rate Continued	07/01/2017		[redacted]
JED 580 ✓	Establ Or Change Acctg Profil	07/01/2017		[redacted]
JED 580 ✓	Establ Or Change Acctg Profil	07/01/2017		[redacted]

UH PNF (Payroll Notification Form)

Effective Date – Example

Employee Selected

Employee # [REDACTED]

Employee Name [REDACTED]

[Hide Employee Profile](#)

Current Employee Profile as of 07-17-2017

Status: Active	FLSA Status: Exempt	Project # / Allocation
Dual: None	FTE: 100.0%	
Type: Regular	Comp. Rate: [REDACTED]	
Job Title: [REDACTED]	D/C: [REDACTED]	
		6104927 / 25.000%
		6104987 / 50.000%
		6105054 / 25.000%

▼ Project #/Allocation Change - Permanent

Enter Changes

Effective Date 08/01/2017 

RCUH ePAF (Payroll Action Form)

Effective Date – Example

Service Date(s)

- Date(s) for which service was rendered by an employee
- May also be referred to as:
 - Service Period
 - Pay Period
 - Pay Period Ending (PPE)
- Two Pay Periods per month:
 - 1st – 15th
 - 16th – end of the month

August 2017

9

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Service Dates a.k.a. Pay Periods

Pay Period 1: 1st – 15th

Pay Period 2: 16th – end of the month

Paid Date

- Date employee is paid for services rendered (i.e. payday)
- Set Paid Dates:
 - UH Employees: usually 5th & 20th
 - RCUH Employees: usually 7th & 22nd
 - If paid date falls on weekend or holiday, paid date is nearest preceding work day
- May also be referred to as:
 - Payday
 - Post Date

August 2017

11

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5 UH	6
7 RCUH	8	9	10	11	12	13
14	15	16	17	18	19	20 UH
21	22 RCUH	23	24	25	26	27
28	29	30	31			

Paid Dates

UH Employees: 5th & 20th

RCUH Employees: 7th & 22nd

Note: If paid date falls on weekend or holiday, paid date is nearest preceding work day

NTE (End) Date

- Not Io Exceed date of an account or appointment period
- In the context of accounts, may also be referred to as:
 - Account End Date
 - Account Expiration Date
- Application of Account NTE (End) Date varies amongst account types
 - More on this topic in Section 3

University Of Hawaii

Payroll Notification Form

PNF date: 06/28/2017

SSN [redacted] Name: [redacted]

Doc No [redacted]

P/R: F68 WD: 283

Empl ID: [redacted]

Sex: M Marital status: S Fed Exempt: 2 State Exempt: 2 Pay class: SM

Ret/FICA:25 H1 Isl: 2 Visa: Tenure: FNT N/A N/A

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P/A	Description	Effective Date	Partial	Position Number
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DTA 470 ✓	Emplmnt & Pay Rate Continued	07/01/2017		[redacted]
JED 580 ✓	Establ Or Change Acctg Profil	07/01/2017		[redacted]
JED 580 ✓	Establ Or Change Acctg Profil	07/01/2017		[redacted]

UH PNF (Payroll Notification Form)

Appointment Period NTE Date - Example

Annual: [REDACTED]
Semi-mo: [REDACTED]

Annual: [REDACTED]
Semi-mo: [REDACTED]

BU: 07
FTE: 1.00000

Pay Type	Account Code	Percent	Semi month amt	NTE Date	Position Number
BASER	MA 1122112 ✓	0.40000	[REDACTED]		[REDACTED]
BASER	MA 4503023 ✓	0.31000	[REDACTED]	09/30/2017	[REDACTED]
BASER	MA 4503023 ✓	0.09000	[REDACTED]	09/30/2017	[REDACTED]
BASER	MA 6105725 ✓	0.20000	[REDACTED]	09/30/2017	[REDACTED]

UH PNF (Payroll Notification Form)

Account NTE Date - Example

Section 2: Employee Lag Types

- LAG?
- EMPLOYEE LAG TYPES

What is Lag?

- Deferral of payment (Paid Date) for services rendered (Service Dates / Pay Period) by an employee
- Important Note: Regardless of lag type, every employee receives 24 paychecks (2 per month) in the fiscal year.

Employee Lag Types

5-Day Lag (UH)

- Faculty with ≥ 0.50 FTE
- APT hired before 1998
- Payroll Numbers:
 - F53, F54, F57, F58, F67, F68, F94, F95, F65, F66
- May also be referred to as:
 - Lag

20-Day Lag (UH)

- Faculty with < 0.50 FTE
- APT hired after 1998
- Casual Hires
- Graduate Assistants
- Student Assistants
- Payroll Numbers:
 - F55, F59, F69, F77, F78, F6N, F6O
- May also be referred to as:
 - After-the-fact Lag

7-Day Lag (RCUH)

- All RCUH Employees regardless of employee type or position

August 2017

18

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
						UH
21	22	23	24	25	26	27
28	29	30	31			



5-Day Lag (UH)

Calendar

Note: UH Employees: For work performed 8/1-8/15, employee is paid on 8/20. However, if paid date falls on weekend or holiday, paid date is nearest preceding work day (8/18)."

August 2017

19

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	September 1	2	3
4	September 5					
	UH					

20-Day Lag (UH)

Calendar

Note: UH Employees: For work performed 8/1-8/15, employee is paid on 9/5.

August 2017

20

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
	RCUH					
28	29	30	31			

7-Day Lag (RCUH)

Calendar

Note: RCUH Employees: For work performed 8/1-8/15, employee is paid on 8/22.

Section 3: Account Types, Post Dates, Fiscal Year Budgeting

- ACCOUNT TYPES
- POST DATES
- FISCAL YEAR BUDGETING

ACCOUNT TYPE MATRIX

	Alpha	Type	Funding Source	Purpose	Number	Duration	System
UH APPROPRIATED / INSTITUTIONAL	GENERAL						
	G	General	General Revenues of the State, appropriated by Legislature	Payroll for UH Permanent Positions	1xxxxxx	Fiscal Year	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	SPECIAL						
	S	Special	Proceeds of specific revenue sources	Refer to HRS Statute for specific purpose	2xxxxxx	Refer to HRS Statute	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	T	Tuition	Tuition Revenues from UH Students, appropriated by Legislature	Educational, Operational Support	2xxxxxx	Fiscal Year	
	NTFSF	Non-Imposed Tuition		Payroll for UH Permanent Positions	2xxxxxx		
	REVOLVING						
	R	Revolving	Proceeds collected for provision of goods/services	Support provision of goods/services	3xxxxxx	Refer to HRS Statute	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	R	RTRF (Research Training & Revolving Fund)	Indirect/overhead costs assessed to extramural sponsors, appropriated by Manoa OVCR	Research, Operational Support	3xxxxxx	Award Period	
	TRUST						
P	Trust	Established by gift, grant, contribution, devise, or bequest	Refer to Trust for specific purpose	4xxxxxx	Refer to Trust	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1	
UH EXTRAMURAL	EXTRAMURAL						
	P	Private	Private Sponsors, UH Foundation	Support award objectives (for Private/Federal sponsors) or donor's purpose (for UH Foundation funds)	4xxxxxx	Award Period	RCUH Financial RCUH HR UH KFS, eTravel UH PeopleSoft JABSOM eSF-1
	F	Federal	Federal Sponsors		6xxxxxx		
A	Agency	RCUH Revolving Funds	Payroll for UH Positions	9xxxxxx	Budget Period (for RCUH Revolving)	UH KFS, eTravel UH PeopleSoft JABSOM eSF-1	
RCUH	RCUH						
		Revolving	External Revenue Sources	Refer to budget for specific usage	0001-, 0002-xxx	Budget Period	RCUH Financial RCUH HR
	Service Order	RTRF, Tuition Funds	Payroll for RCUH Positions	0007-, 0008-, 0009-xxx			
UHF	UH FOUNDATION						
	UH Foundation	Donations	Refer to donation for specific usage	1xx-xxxx-x	Refer to donation	UHF iFAS	

Account Types Chart

Available on JABSOM Office of Central Fiscal & Human Resources website: blog.hawaii.edu/ofaa/accounts

Post Date

- The date the transaction charges the account
- In the context of payroll, the Paid Date usually equals the Post Date.
- May also be referred to as:
 - Date Charged
 - Date Processed
 - “When did it hit the account?”
- Depending on the account type, Post Date is critical at fiscal year end.

Budgeting UH Employees on General (1-), Tuition (2-), and RTRF (3-): 24 Pay Dates

7/5/20xx:

1st Pay Date of the Fiscal Year

	5-Day Lag	20-Day Lag
Effective Date	6/16/20xx	6/1/20xx
Pay Period	6/16/20xx – 6/30/20xx	6/1/20xx – 6/15/20xx

6/20/20xx:

24th Pay Date of the Fiscal Year

	5-Day Lag	20-Day Lag
Effective Date	6/1/20xx	5/16/20xx
Pay Period	6/1/20xx – 6/15/20xx	5/16/20xx – 5/31/20xx

- ▶ Depending on the lag type, the first and last (24th) effective dates (and pay periods) for the fiscal year varies. Budget accordingly. Submit eSF-1s with appropriate effective dates as needed.
- ▶ 7/5/20xx is the 1st pay date to charge that new fiscal year's budget. Even though the service period may reflect June (prior fiscal year) dates, the new fiscal year's budget is charged. There is no service date holdover mechanism for General, Tuition, and RTRF funds (unlike Private and Federal funds).
- ▶ RTRF accounts may start and end at any time throughout the year, so adjust these dates as needed.

End/Start of Fiscal Year: Private (4-), Federal (6-)

- ▶ Service Date is key for these account types.
 - ▶ As long as the service period falls within the grant award period, it will count towards the grant, regardless of when those services are paid.
 - ▶ For example, Pay period 6/16/2019 – 6/30/2019 gets paid on 7/5/2019, but grant award period ended 6/30/2019. No worries. Since service period was on or before the end date of 6/30/2019, even though payroll is processed after 6/30/2019, it still counts towards the grant.
 - ▶ Note 1: Not all Private and Federal grants end 6/30/2019. Even so, this concept still applies regardless of grant end date.
 - ▶ Note 2: This concept also applies to non-payroll expenses on these account types.
- ▶ Thus, in the context of payroll, Fiscal Year End is not too terribly strenuous for Private and Federal accounts.

In Summary ...

Section 1: Dates

- Effective Date
 - When change takes effect
- Service Date(s) (Pay Period)
 - 2 pay periods per month
- Paid Date
 - 2x per month, 24x per year
- NTE (Not to Exceed) Date
 - End Date for Account or Appointment Period

Section 2: Lag

- Payment for services rendered is lagged depending on employer and employee type
- UH:
 - 5-day lag
 - 20-day lag
- RCUH:
 - 7-day lag

Section 3: Acct Types & FYE

- General, Tuition, and RTRF:
 - 6/20/20xx is the last pay date to post to these account types
- Private, Federal:
 - Service date is key to determining if charge can be posted to these account types.
 - Thus, although 6/20/20xx is the last pay date of the fiscal year, this date is not too critical for these account types.

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Any questions?

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Thank you for attending!