

4-OP-D-2-E Payroll

Responsible Executive: Finance and Administration

Approving Official: Vice President for Finance and Administration

Effective Date: ~~TBD~~ January 1, 2014

Last Revision History Date: ~~New, January 1, 2014, 08/07/23~~, non-substantive changes
~~August 7, 2023~~; ~~Substantial Revision~~ TBD

SPECIFIC AUTHORITY

I. INTRODUCTION

- ~~Florida Statute 110.113 – Pay periods for state officers and employees; salary payments by direct deposit~~
- ~~Florida Statute 110.122 – Terminal payment for accumulated sick leave~~
- ~~Florida Statute 122.12 – Designation of beneficiary; death of participant; forfeiture of contributions after benefits paid; survivor benefits~~
- ~~IRS Publication 15 – Circular E, Employer’s Tax Guide~~
- ~~IRS Publication 15-A – Employer’s Supplemental Tax Guide~~
- ~~IRS Publication 15-B – Employer’s Tax Guide to Fringe Benefits~~
- ~~Fair Labor Standards Act (FLSA) – minimum wage, overtime pay, recordkeeping, and youth employment standards~~

OBJECTIVE

- The purpose of this policy is to establish the university’s requirements define requirements for departments, managers and employees to ensure all University employees are paid accurately, timely, and in compliance with applicable federal and state laws, regulations, and university standards. in a timely and accurate manner and to facilitate payments to payroll vendors for employee benefits and payroll deductions.

ACCESSIBILITY/APPLICABILITY

- This policy applies to all Florida State University employees whose compensation is processed through the university payroll system, including faculty, staff, temporary employees, and student employees.

DEFINITIONS

II. POLICY

- Department Representative (Rep)*—An employee who is responsible for the department's HR and Payroll functions. The Department Rep attends meetings and training related to their departmental responsibility and has the knowledge of and ability to interpret and apply related University, Federal, and State HR/Payroll policies and procedures.
- Direct Deposit*—The electronic transferring of net salary and travel reimbursements into an employee's personal checking or savings account at a United States financial institution.
- Dual Compensation*—Employment with two University departments, which does not interfere with the regular work of the employee for the primary employer and does not result in any conflict of interest between the two activities.
- Exempt Employee*—An employee who is exempt from the Fair Labor Standards Act overtime payment provisions.
- Faculty Assignment, Commitment, and Effort Certification Tracking System (FACET)*—Automated effort reporting tracking system used by the University. This system replaces the paper tracking system known as PARS.
- Fair Labor Standards Act (FLSA)*—Establishes minimum wage, overtime pay, record keeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments. The Act is administered by the Employment Standards Administration's Wage and Hour Division within the U.S.
- Full Time Equivalent (FTE)*—Employee hired to work 100% of the normal or standard work week.
- FSU Service Center*—FSU's official ticket tracking and reporting system for users to report issues, questions or concerns.
- Human Resources (HR)*—The department responsible for overseeing that employee records are accurately added and deleted into the HR system.
- Independent Contractor*—A non employee contracted by a department to perform a service.

- Non-exempt Employee*—An employee who must comply with the Fair Labor Standards Act overtime payment provisions.
- OMNI Business Intelligence (OBI) Reporting*—A web-based data warehouse tool that provides reporting solutions for OMNI Financials, Human Resources, and Student Central.
- Off-Cycle Payroll*—Checks issued on other than regularly scheduled pay dates.
- On-Cycle Payroll*—Payroll processed on the regularly scheduled biweekly pay dates.
- Online Management of Networked Information (OMNI)*—OMNI is the Enterprise Resource Planning (ERP) system that the University utilizes to meet its financial and human resource administration needs. The Human Resources module of this system is used to collect time and pay employees.
- Other Personnel Services (OPS)*—A temporary and at-will appointment.
- Paycheck*—Payment issued (electronically or paper form) for salary or wages.
- Pay Period*—All University employees are paid on a bi-weekly basis.
- Payroll Certification*—Dean, Director or Department Head approval of the final Cost Center Report (also known as the Payroll Certification Report) is the assurance that the individuals listed on the report are due to be paid, the amount being paid is correct and appropriate entries for absences have been made to affect the employees' records.
- Payroll Services*—The department which ensures all University employees are paid in a timely and accurate manner. This department produces all salary payments to employees and also facilitates payments to payroll vendors for employee benefits and other payroll deductions.
- Retroactive Distribution of Funding (RDF)*—The correction or change to the funding source of an individual employee's payroll charges for a prior pay period. This relates only to funding and does not apply to any retroactive changes in compensation, employment period, full-time equivalency, position, or status.
- Taxable Fringe Benefits*—Cash or non-cash benefits provided to an employee in addition to regular wages, which increase taxable gross income and could be subject to social security, Medicare, and federal income tax.
- Time and Leave Representative*—A department employee responsible for overseeing the time entry and/or approval process and may or may not enter time

and/or approvals. The Time and Leave Representative attends meetings and training related to their departmental responsibility and has the knowledge of and ability to interpret and apply related University, Federal and State policies and procedures.

- ~~Time Reporting Codes~~—Codes which describe the type of earnings for which a person is receiving wages.
- ~~University Support Personnel System (USPS)~~—Non-exempt positions assigned professional, paraprofessional, administrative, clerical, secretarial, technical, skilled crafts, service or maintenance duties.

RESPONSIBILITIES

PAYROLL ADMINISTRATION

- The university shall administer payroll in a manner that ensures accuracy, timeliness, accountability, and compliance with applicable federal and state laws, regulations, and university policies. Payroll Services is responsible for the centralized administration of payroll activities. Deans, Directors, and Department Heads **must** ensure the accuracy and reliability of **their specific** departmental payroll. Employees must maintain accurate personal **time** records and review their own pay for accuracy.

PAY PRACTICES

- 1.—~~Payroll Services is responsible for paying University employees accurately and timely and for facilitating payments to payroll vendors for employee benefits and payroll deductions.~~
- 2.—~~Deans, Directors and Department Heads are responsible for the accuracy and reliability of their departments' payroll. Although much of the responsibility for preparing the payroll in the department is delegated to a staff person, department heads need to be familiar with the system. The following guidelines should be used as a tool for efficient payroll processing:~~
- 3.—~~Departmental Reps processing new hires and making changes to employee records have been properly trained. Information about available classes, tutorials, and instruction guides on how to utilize the OMNI HR system may be found on the OMNI training website. In addition, Human Resources provides training and organizational development on many topics.~~
- 4.—~~Employees processing time either for themselves or for employees in their department have been trained for their role in using the OMNI Time & Labor module.~~

Proper training enables the correct use of Time Reporting Codes (TRC) and assures accurate pay and employee vacation and sick leave accruals and balances.

- 5.—Employees approving Reported Time should review the employee records and approve the time in accordance with the established payroll calendar. It is important that approvers, in addition to approving payable time, review exceptions (Manager Self Service > Time Management > Approve Time and Exceptions > Exceptions):
- 6.—Employees reviewing the Preliminary and Final Cost Center Reports assure that all department employees are properly paid:
- 7.—Employees' payroll duties are properly separated:
- 8.—Persons authorized to sign Pay and Leave Reports as the supervisor or certifying official should:
- 9.—Ensure that personnel have completed appropriate documents to be placed on the payroll:
- 10.—Ensure that personnel actions are completed prior to effective date.
- 11.—Instruct employees in proper maintenance and completion of Pay and Leave Reports and time sheets:
- 12.—Review Pay and Leave Reports for errors and ensure proper completion:
- 13.—Sign and forward all Pay and Leave Reports to the Time and Leave Representative in a timely manner.
- 14.—Time and Leave Representatives should:
- 15.—Maintain a list of all signatures of time/leave approval and certification officials:
- 16.—Review all Pay and Leave Reports for completion, mathematical accuracy and appropriate supporting documentation:
- 17.—Enter only properly completed Pay and Leave Reports into OMNI:
- 18.—Make sure all Pay and Leave Reports are signed, approved and input for all employees. Provide the Payroll Certification Officer all Pay and Leave Reports to review against certifications:
- 19.—Maintain all Pay and Leave Reports and time sheets until approved for destruction by the University's Records Management Liaison Officer, refer to the University' Records Management Policy.

20. Employees are responsible for recording their time in the OMNI HR system or on a time card, as applicable in accordance with the University policy. When errors occur, employees should immediately contact their Department representative for advice on the appropriate corrective action. Employees are encouraged to review their paychecks online, prior to pay date, to assure accuracy. Employees should ensure their bank account information is accurate in OMNI. When changes to Form W-4 are desired, this change may be made online (Employee Central > W-4 Information).

21. INTERNAL CONTROLS

22. It is essential that departments ensure proper internal controls are in place related to the payroll process. These controls include:

23. Separation of duties between the recording and approving of time worked.

24. Review and proper approval of pay and leave information.

25. HUMAN RESOURCE / PAYROLL REPORTS

26. A detailed review of reports provided to departments and a clear understanding of the purpose of these reports is critical to ensure proper control over the payroll process. Key reports and documents are listed below. Job aids for each of the following reports may be found at the OMNI training website:

27. *Preliminary Cost Center Reports* – These reports are used by departments to verify the accuracy of their payroll before the bi-weekly payroll is processed. If an error is detected, the department representative should submit a case in the FSU Service Center system. Normally, Cost Center Report I is available on Friday afternoon and Cost Center Report II is available Monday morning.

28. *Final Cost Center Report* – This report, also known as Cost Center Report III, is made available in OBI Reporting after the biweekly payroll is confirmed. This report shows the final pay amounts for a particular pay period. This report should be used by department representatives to verify that the bi-weekly payroll was accurately produced. If an error is detected, the department representative should submit a case in the FSU Service Center system. This report is also used to certify the department's payroll for auditing purposes. Any submitted Service Center case should be noted on the certification printout.

29. *Department Charges Report* – This report gives the department a summary of all payroll expenses being posted to the general ledger. This report is available on the Wednesday of pay week.

30. *HR/GL Detail Report* – This report gives detailed payroll information by department, fund, project and expense account number, and should be used to verify that all financial transactions posted accurately to a department's ledgers. This report is available on the Wednesday of pay week. It can be sorted by PAY Journal ID or by pay period end date.

31. *Active Employees by Department Report* – This report allows departments to verify that employees were hired and appointed correctly. This report may be run at anytime; however, verifying the data on this report prior to Time & Labor processing allows corrections to be made in the early stages of the payroll process. Therefore, departments should run this report on Wednesday of a typical payroll calculation week in order to validate that all of their employees are in active status and to confirm effective dates, job codes, compensation rates, FTE, and funding source(s).

32.1. **PAYROLL SCHEDULE**

- All University employees are paid on a bi-weekly pay schedule. The pay periods begin on a Friday and end on a Thursday, with pay day the following Friday of the week following the pay period ending date.

2. **DIRECT DEPOSIT**

- Participation in direct deposit is required for all employees, in accordance with regulation FSU-2.0225 Direct Deposit Program.

3. **OVERTIME PAYMENTS**

- Overtime for non-exempt employees shall be administered in accordance with the Fair Labor Standards Act (FLSA) and applicable laws.

4. **PAYROLL CORRECTIONS AND OVERPAYMENTS**

- Departments are responsible for preventing and identifying employee overpayments and improper funding distributions. Overpayments can be prevented by the proper review and correction of employees' Time & Labor records. Should an overpayment occur, Payroll Services will manage recovery of the overpayment. Funding distribution corrections should be processed through Payroll Services in conjunction with Sponsored Research, where applicable.

5. **LEAVE PAYMENTS**

- Final leave payouts are processed after review and approval by Human Resources and are subject to applicable taxation.

6. BENEFICIARY PAYMENTS

- In case of the death of an employee, the university may pay any accrued wages and leave as authorized in Florida Statute 122.12. The beneficiary payment documents have no scheduled submission date and should be coordinated through Human Resources.

PAYROLL TAXATION AND FRINGE BENEFITS

1. PAY WITHHOLDINGS

- Withholding taxes, Social Security, Medicare, and retirement is based on an individual's tax status (US citizen, resident alien, or nonresident alien), student status, position, retirement plan, and information provided on the employee's W-4. Human Resources determines and monitors each employee's tax status when job data is entered into the payroll system. Any identified tax underpayments or overpayments by FSU must be reported to Human Resources.

2. TAXABLE FRINGE BENEFITS

- All benefits provided to an employee and/or family member must be reported to Payroll Services within 30 days and will be treated as taxable unless specifically excluded by law.

INTERNAL CONTROLS

- Departments are responsible for maintaining appropriate internal controls over payroll-related activities. This includes the accurate reporting and approval of time and payroll information as well as the proper separation of duties between the recording and approving of time worked.

RECORDS AND REPORTING

- Payroll records and reporting shall be maintained in accordance with applicable legal, regulatory, and record retention requirements.

In accordance with regulation FSU-20225, all employees, including temporary hires and non-work study students, are required to participate in the University's Direct Deposit program as a condition of employment. Upon employment, employees should complete the Direct Deposit Authorization form (PR-06) as part of their hiring package. Once the direct deposit account has been established within OMNI, employees can update their

banking information and/or add an additional account by accessing the Employee Central Portal Page within OMNI or by submitting a new Direct Deposit Authorization form to Payroll Services. Employees may want to consult the Direct Deposit Job Aid before entering their banking information.

Any new employee that cannot establish a traditional bank account at a financial institution should contact Payroll Services to discuss the options available to establishing a direct deposit account, such as a pay card account.

•—The Departmental Regular Payroll Processing Schedule is listed below:

1.—**Wednesday** (Day before the pay period ending date)

- Review OBI Actives Report to verify that appointment data submitted prior to deadline is correct.
- If incorrect, submit a case in the FSU Service System. Examples of incorrect items include compensation rate, FTE, funding account codes, funding dates.

2.—**Thursday** (Last day of pay period)

- Ensure all time entry is completed by 5:00 pm

3.—**Friday** (The day after the pay period ending date)

- Review the OMNI Employee Payable Time report, verifying time entry is correct.
- Approvals should be done by noon in order to be included in CGR 1.
- Review CGR 1, verifying that pre-calculated pay is correct.
- If incorrect, review the Payable Time Detail/Summary and Paycheck Summary. These pages may show time that does not appear in the CGR due to changes in Reported Time since the CGR was posted.
- If an employees' time is still incorrect submit a case in the FSU Service System ticket.

4.—**Monday** (Monday before pay day)

- Review the OMNI Employee Payable Time report, verifying time entry is correct.
- Review CCR 2, verifying that pre-calculated pay is correct.
- If incorrect, review the Payable Time Detail/Summary and Paycheck Summary. These pages may show time that does not appear in the CCR due to changes in Reported Time since the CCR was posted.
- If an employees' time is still incorrect submit a case in the FSU Service System. Payroll Services must receive the Service Center case by 10:30 a.m. to ensure processing on the current pay cycle. Please allow time for HR and Time & Labor to review and correct before submitting a case to the FSU Service Center.

5.—Tuesday (Tuesday before pay day)

- Review CCR 3 and complete the payroll certification process.
- If an error is found on CCR 3, report the issue immediately to help reduce salary overpayments. If an employee is underpaid and/or missing from CCR3, submit a case in the FSU Service System and submit to Payroll Services. Payroll Services will determine if the employee will receive an off-cycle check for the underpayment.

PAY AND LEAVE REPORTING

- OMNI is the official leave record of the employee and must be properly maintained by the department.
- Departments may choose from one of three options in order to track and authorize time worked and leave taken by employees. The three choices are:
 - 1.—Employee enters time and leave in OMNI Self Service and a supervisor approves time and leave in Manager Self Service.
 - 2.—A Departmental Time & Leave Representative enters and/or approves time and leave in OMNI Manager Self Service.
 - 3.—Supervisor enters and approves time and leave in OMNI Manager Self Service.
- For a more detailed explanation of the options, please see Human Resources' Guidelines for Entering Time in OMNI.

DIRECT DEPOSIT

- ~~• In accordance with regulation FSU-20225, all employees, including temporary hires and non-work study students, are required to participate in the University's Direct Deposit program as a condition of employment. Upon employment, employees should complete the Direct Deposit Authorization form (PR-06) as part of their hiring package. Once the direct deposit account has been established within OMNI, employees can update their banking information and/or add an additional account by accessing the Employee Central Portal Page within OMNI or by submitting a new Direct Deposit Authorization form to Payroll Services. Employees may want to consult the Direct Deposit Job Aid before entering their banking information.~~
- ~~• Any new employee that cannot establish a traditional bank account at a financial institution should contact Payroll Services to discuss the options available to establishing a direct deposit account, such as a pay card account.~~

PAPER PAYCHECKS

- ~~• An employee not enrolled in direct deposit will receive a paper paycheck via the United States Postal Service. Paper checks are mailed to the employee's mailing address on record in the OMNI HR system. On pay day, employees may not pick up their paychecks from Payroll Services. If an employee's paper paycheck has been lost or destroyed, Payroll Services should be contacted as soon as possible so that a stop payment can be requested. The employee must come to Payroll Services and sign an affidavit for a duplicate paper paycheck. The employee must bring a photo ID so that the affidavit can be notarized. The employee will be notified when the duplicate paper paycheck has been processed.~~

PAYCHECK REVERSALS

- ~~• A department should immediately notify Payroll Services if they determine a paycheck was issued in error. Payroll Services will request an ACH reversal from the University's banking institution. Once the funds are returned to FSU, the payroll transaction will be reversed in OMNI. If the employee's pay was made by a paper check, and the check is still outstanding, Payroll Services will place a stop payment on the check and void the transaction in OMNI.~~

WITHHOLDING TAX AND FICA

- ~~• The amounts required for Income Tax withholding and FICA are set by federal and state law. The amounts required to be withheld are published annually in IRS Circular E.~~

LEAVE PAYMENTS

- An employee's final leave payment, for annual and sick leave, is processed by Human Resources. After an audit of the employee's leave balances has been conducted and approved, the leave payout will be processed with the next available pay cycle. Additional information may be found in the University's attendance and leave policy.
- Leave payouts are subject to federal and state taxes. Sick leave payments are not considered wages for calculation of retirement wages. Individuals wishing to withhold Tax Sheltered Annuities (TSA) or Medical Reimbursement Accounts (MRA) from leave payments must provide Human Resources with the appropriate authorization prior to termination. Human Resources will forward the appropriate TSA/MRA documentation to Payroll Services for special handling.

BENEFICIARY PAYMENTS

- In case of the death of an employee, FSU may pay any accrued wages and leave as authorized in Florida Statute. A department should immediately notify Human Resources in the event of an employee's death. Human Resources will coordinate with the beneficiary to ensure that an affidavit is signed and notarized in order for the beneficiary to receive the payment due from the University.
- The beneficiary payment documents have no scheduled submission date. Payments are processed after receipt of the documents by Payroll Services. The payment will be mailed directly to the beneficiary when it becomes available.
- Federal withholding tax is not withheld from beneficiary payments. Beneficiary wage payments made in a year subsequent to the year of the employee's death are not subject to the FICA tax. However, beneficiary payments made in the same year as the employee's death are subject to FICA tax. Payroll Services will forward payment information to Accounts Payable for 1099 tax form processing.

OVERTIME PAYMENTS

- Overtime, for non-exempt employees, is to be paid at a minimum of one and a half times the employee's normal hourly rate. Each work week, overtime is calculated on all actual hours worked in excess of forty hours. Holiday, sick and annual leave hours do not count as hours worked and will impact whether or not an employee is entitled to overtime premium.

- OMNI automatically pays overtime in accordance with the Fair Labor Standards Act (FLSA). Departments should be aware that when approving dual compensation for employees, they may be charged for the overtime premium wages.

SALARY OVERPAYMENTS

- Departments are responsible for preventing and identifying employee overpayments. Overpayments can be prevented by the proper review and correction of employees' Time & Labor records. Departments have various reports to assist with verifying the accuracy of each payroll prior to the confirmation of the payroll process. These reports include Active Employees and Cost Center Reports I and II, all of which are available through OMNI OBI Reporting (see OP-D-2-E5). In the event that an overpayment occurs, the following steps need to be completed:

- 1.—The department must submit a case in the FSU Service System detailing the overpayment.
- 2.—The department should work with Human Resources to make adjustments/corrections to OMNI job data or time entry in order to prevent future errors.
- 3.—Payroll Services will process a correction on the next available pay cycle and establish an account receivable for the employee's overpayment.
- 4.—Payroll Services will send a notice to both the employee and the department summarizing the overpayment and amount due. It is the department's responsibility to ensure the employee receives the notice, chooses an option for repayment, signs the document and returns it to Payroll Services prior to the next payroll processing cycle.
- 5.—If the employee is an active employee, payroll deductions will be taken from future paychecks and applied to the employee's account receivable balance. This deduction could be all or a portion of the employee's future paycheck.
- 6.—If the overpayment was made to a terminated employee, Payroll Services will notify Student Financial Services (SFS) to establish an account receivable and SFS will be responsible for the collection of the funds due the University.

W-2 DISTRIBUTION

- Payroll Services will distribute employees' W2 Wage and Tax Statements on or before January 31st of each year. Employees have the option of accessing the OMNI Employee Central portal page and viewing and/or printing their own W2. Employees

will need to accept the consent agreement posted in OMNI before gaining access to their W2 information. Employees that do not consent to the electronic W2 will be mailed their W2 in paper format via the United States Postal Service by January 31st of each year.

RETROACTIVE DISTRIBUTION OF FUNDING

- The Retroactive Distribution of Funding (RDF) is only permitted for a justified change in the funding source of an employee's salary.
- Retroactive Distribution of Fund form (PR-01) must be completed and submitted to Payroll Services or Sponsored Research Accounting Services (SRAS), as applicable, accompanied by the OBI Reporting HR/GL Detail report, illustrating all affected payroll charges for all pay period(s) involved and any other pertinent information that supports the redistribution. Forms are required to be submitted within thirty (30) days from the end of the month in which the error occurred. Should the correction result from the discovery of an effort error during the FACET system verification process, then the correction must be submitted within thirty (30) days of the FACET system verification discovery. Corrections submitted beyond the initial 30-day deadline from the end of the month in which the error occurred requires a separate, typewritten detailed explanation and authorization from the appropriate Dean or Vice President.
- For RDFs impacting a sponsored project, SRAS will review and approve/deny the RDF Form within two (2) business days of receipt of the completed form and supporting documentation. Payroll Services will review and process all RDF requests within ten (10) business days of receipt of the form. Any incomplete or inaccurate RDF Forms, including the appropriate supporting documentation, will be returned to the originating department. SRAS and Payroll Services will only process original forms with original signatures.
- In order to eliminate the need for RDFs on sponsored projects, departments are required to work closely with Sponsored Research Services on new and continuing awards. In many instances, departments must use an "Advance" for award funding and time so that personnel appointments may be made to the correct sponsored project funding source from inception.

WITHHOLDING ADJUSTMENTS

- 1.—Withholding taxes, Social Security, Medicare and retirement expenditures are dictated by an individual's tax status (US citizen, resident alien or nonresident alien), student status, position held and retirement code, and desires expressed when

completing his/her W-4 form. This status is determined when the individual's job data is entered into the payroll system, and it is the responsibility of Human Resources to monitor and ensure individuals are paying the appropriate taxes.

2.—When it is discovered that taxes have been either underpaid or overpaid, the following actions must be taken:

- 1.—Human Resources should be notified immediately to investigate the situation.
- 2.—If Human Resources determines that withholding taxes need to be adjusted, a new W-4 will be requested of the individual. Refunds of withholding tax will not be requested since the employee may claim a refund at year-end.
- 3.—If Human Resources determines that social security, Medicare, or retirement is involved, they will initiate a request for refund or collection to Payroll Services. This request will identify the individual, the problem, and the time period in which the problem occurred.
- 4.—Payroll Services will research and calculate any tax errors.
- 5.—If Payroll Services determines that the employee is due a refund, the appropriate accounts will be credited and a refund will be issued.
- 6.—If Payroll Services determines that additional collections are due, the individual and any affected departments will be notified. The employee's records will be adjusted and a payment will be posted to Accounts Receivable via the adjusting earnings code. For active employees, a payroll deduction will be established to collect the amounts owed from future paychecks issued to the employee. For amounts not collected by year-end for a terminated employee, the individual's earnings will be grossed up to cover the amount due and the amount owed by the individual will be removed from the University's accounts receivable. The grossed up amount will be added to the individual's W-2 tax information.

TAXABLE FRINGE BENEFITS

- All benefits are taxable unless specifically excluded by law. Even benefits provided to an FSU employee's family member are taxable under the employee's wages. For a detailed explanation of the various taxable fringe benefits, refer to the [Taxable Fringe Benefits Guidance](#).

- ~~Once a benefit has been provided to an employee, the information must be provided to Payroll Services within 30 days of the occurrence. Only club memberships and vehicle usage may be submitted on an annual basis. These particular benefits are due to Payroll Services by October 1st of each year, unless the employee is being terminated. In this situation, all taxable fringe benefits should be submitted to Payroll Services prior to the generation of the employee's final paycheck. In order to provide taxable fringe benefit information to Payroll Services, departments should select the appropriate taxable fringe benefit form from the list on the Controller's website, complete and submit it to Payroll Services within 30 days of the benefit being provided to the employee.~~

INDEPENDENT CONTRACTORS & EMPLOYER-EMPLOYEE RELATIONSHIPS

- ~~The University processes expenditures for personal services of individuals and business entities through one of two methods -- employee appointments via the payroll system or contractual services via purchase orders or contracts. Departments should consult University's Purchasing Policy for guidance in selecting between the two methods. The Purchasing Department's Presentation on Contractual Services as well as the Independent Contractor Checklist may also prove helpful in making these determinations.~~

III. LEGAL SUPPORT, JUSTIFICATION, AND REVIEW OF THIS POLICY

- This policy is established pursuant to applicable federal and state laws governing wages, taxation, and employment, including but not limited to:

Florida Statute 110.113

Florida Statute 110.122

Florida Statute 122.12

Fair Labor Standards Act (FLSA)

BOG 1.001(5)(a)