

NUMBER: BUSF 6.00
SECTION: Business and Finance

SUBJECT: Payroll Authorizations

DATE: November 1, 2006

Policy for: All Campuses
Procedure for: All Campuses
Authorized by: Rick Kelly
Issued by: Payroll

The language used in the Business and Finance policies does not create an employment contract between the employee and the University of South Carolina. The University reserves the right to revise the content of the Business and Finance policies, in whole or in part, with or without notice. In all cases, the Business and Finance policies are intended to be consistent with the prevailing state and federal laws and regulations. However, in the event the language contained in the Business and Finance policies conflicts with state or federal laws or regulations, the state or federal laws or regulations will control. The University of South Carolina Division of Business and Finance has the sole authority to interpret the University's Business and Finance policies.

I. Purpose of Policy

This document sets forth the University of South Carolina policy on payroll authorizations.

II. Policy Statement

The Payroll Department processes and distributes payments to employees based on documentation that is provided and authorized by the hiring department.

III. Procedures

A. Social Security Numbers

Federal law requires each citizen to furnish his/her social security number prior to Employment. The penalty provisions of this law can be enforced by the Federal Government in the even an individual refuses to comply with this regulation.

B. Time Sheets

1. Non-Exempt

Federal Wage and Hour Regulations require weekly records of hours worked by non-exempt employees. The Vice President for Human Resources and the State Office of Human Resources are responsible for determining an employee's status under these regulations. Personalized time sheets are available in ITAMS (Internet Time and Attendance Management System) for each employee with a position in the Payroll system. Time sheets must be completed on a regular basis and submitted electronically to the Payroll Office. Failure to complete and submit a time sheet for a particular week or weeks may result in inaccurate or incomplete payments to employees. Non-Exempt time sheets are due at noon each Monday for the previous week.

2. Exempt

Personalized exempt time sheets are provided in ITAMS (Internet Time and Attendance Management System) for each employee with a position in the Payroll system. The exempt time sheet is provided in a semi-monthly format. The electronic document is provided for reporting leave data to the Payroll Department. These documents must be completed, approved, and submitted electronically within two (2) business days following the close of the previous pay period. Failure of a department to observe this policy could result in inaccurate payments to employees in this department.

C. Direct Expenditure for Personal Services (DEPS) Form

1. Miscellaneous

This type of payment is for one time employment. The individual can not work more than ten days or eighty hours in this department during the current six month period. These documents are reviewed by Human Resources for compliance and authorization of payment. This type payment is subject to Federal, State, Social Security, and Medicare withholdings. The payment is also subject to retirement withholdings if the individual is a member of the South Carolina Retirement System.

2. Cooperative Teachers

This type of payment is for teachers who assist the University of South Carolina in the training of student teachers. This type of payment is subject to Social Security and Medicare withholdings. The payment is also subject to retirement withholdings if the individual is a member of the South Carolina Retirement System. This payment is considered taxable income for Federal and State withholdings; however, due to the small amount federal and state taxes are not withheld.

IV. Reason for the most recent policy change

These changes reflect the use of the ITAMS time reporting System.

Send comments to [Pam Cope](#)