

MichiganTech

Payroll Instructions for Summer Semester 2009

Guidelines for Payroll

In order to accommodate faculty who have elected to have their salary spread evenly over 26 biweekly pays for the 2008/2009 academic year, the on-payroll date was backed up one week for Fall semester 2008 and will end one week early for Spring semester 2009 which results in a shift for Summer semester 2009.

Faculty payroll dates for Summer semester 2009 for payroll purposes are:

Session	Start Date	End Date	Weeks
A	05/03/09	06/20/09	7
B	06/21/09	08/08/09	7
C	05/03/09	08/08/09	14

In the event that departments use the session start and end dates as defined on the academic calendar, faculty will receive a one week pay check on May 22, 2009 and a three week pay check on August 28, 2009 depending on the session(s) they will be teaching.

Calculating Summer Teaching Pay

When you calculate summer pay, make sure you use the employee's **nine month salary**. If you have questions on what that figure is, check with your Dean's office.

The formula used is based on the following: 9 month salary/24, multiplied by the credit hours for the course the faculty member is teaching. Or multiply the 9 month salary by .04167 for each credit hour.

Keep in mind, a faculty member cannot earn more than a total of 14 weeks of his/her academic year salary in the summer. This is a Board of Control policy.

If you have a 12 month employee teaching, that person will not get additional compensation. Rather, the department will be reimbursed into their general fund index for the release time of that 12 month employee to teach. Please check with your Dean's office as to what the equivalent 9 month salary would be for that individual.

Please submit the appropriate documents to your respective Dean's Office by April 15, 2009 for verification and authorization as follows:

FACULTY ON CONTRACT (Faculty who were on payroll for Spring semester 2009 and are being reappointed for Fall semester 2009)

Employee Status Form (**Gold Form**)

NEW APPOINTMENTS FOR SUMMER:

Appointment Recommendation **Form A**
Position Authorization Form (**Blue Form**)
Draft Letter of Tender
Faculty Application (Not required if there is a copy on file with Human Resources)
Proof of Degree (Not required if there is a copy on file with Human Resources)
Vitae (Not required if there is a copy on file with Human Resources)

STAFF

Change of Status **Form D** (Primary supervisor signature also required)
Position Authorization Form (**Blue Form**)
Draft Letter of Tender
Proof of Degree (Not required if there is a copy on file with Human Resources)

Graduate Students

Indicate whether the graduate student is a master's or doctoral student.

If on a partial teaching assignment, be sure to include whether it is $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$. This is the only way assignments should be made for TA's.

A full stipend equals 20 hours of work per week – preparation time, teaching, grading, and office hours for the class.

The Student Requisition/Status Change Forms (Pink Form) are due in the Graduate School by April 1, 2009 for verification and authorization. Student forms do not need to be routed through the academic Dean's office.

Hourly Students

Include the hourly rate you intend to pay each of your students. The current minimum wage is \$7.40.

Summer Semester Payroll Codes

The following payroll account codes (which end in the number 3) should be used when setting employees up for summer teaching.

P013	FT Teaching Faculty (<i>fringe rate 20.2%</i>)
P023	PT Teaching Faculty (<i>fringe rate 20.2%</i>)
P023T	Temporary Faculty (<i>fringe rate 10%</i>)
P053	Administrative Faculty (<i>estimated fringe rate 43.1%</i>)
P113	FT Administrative/Professional (<i>estimated fringe rate 43.1%</i>)
P113S	FT Administrative/Professional - Soft funded (<i>estimated fringe rate 43.1%</i>)
P123	PT Administrative/Professional (<i>estimated fringe rate 43.1%</i>)
P543M	Graduate Student – Master (<i>estimated fringe rate 8.75%</i>)
P543D	Graduate Student – PhD (<i>estimated fringe rate 8.75%</i>)
P543H	Graduate Student – Hourly (<i>no fringes</i>)
P643	Undergraduate Student (<i>no fringes</i>)

Accurate coding is important. If summer courses are not coded properly, reimbursement to the department will not transfer in full.

If someone is teaching anything other than regular academic courses for summer semester (ex. MaCH I or On-Line classes), you should use the codes ending in 3 as well.

Payroll status forms should be filled out the week of **April 7** and signed by an authorized person in your department. They must reach your Dean's office by **April 15** for the Dean's signature, and are due in Payroll Services by May 1st.

When filling out the status forms:

- ✓ Be sure you use the person's legal name – no nicknames.
- ✓ Use the appropriate payroll code. (see page 2 of the instructions)
- ✓ Under "Other" on the Employee Status Change form include what course number the individual is teaching. Include the appropriate lab/recitation/section number as well.
- ✓ One status form can be done if more than one course is being taught during a given session as long as the compensation can be divided evenly between the courses. You can fill out one status form for graduate students also as long as what they are receiving in compensation can be equally divided between the courses they are teaching.
- ✓ Make sure you use the correct start and end dates.

The **maximum** the Summer Semester budget will cover for a GTA's tuition is **1 credit hour**. Fees will be covered for GTAs with the exception of the MUB Expansion Fee, SDC Support Fee, Memorial Union Support Fee, Experience Tech Fee, and Student Activity Fee. Students must pay these fees as well tuition for anything above 1 credit hour.

PAYROLL CHANGES

If changes are necessary to payroll (and we all know they are), please follow the following steps when making those changes:

- ✓ Fill out a new status form for each change. For example if one person is replacing another, you must fill out a status form terminating the first person and another status form to put the replacement on payroll. Be sure to include on each status form the course number as well as the lab/recitation/section number. You **must** route these forms through your Dean's office for signature.

Revenue Sharing Plan

For Summer Semester 2009, both unit compensation models (2/3 of gross model or the 12% of net model) will be in effect. All courses from a unit will utilize the model chosen in October, 2008 and will now be responsible for the cost calculations.

12% plan (income minus expenses x 12%) – Your department will receive back into their budgets, as revenue sharing, 12% of your total net income for the summer. If you end up with a deficit, 12% of that deficit will be deducted from your departmental or Dean's index.

2/3 plan (income x 67% minus expenses) – Your department will receive 67% of tuition or courses being paid from the summer budget. From that 67%, each department will be responsible to pay teaching expenses for faculty, faculty fringes, GTAs, GTA fringes, GTA tuition and fees, and hourly employees. Whatever is left from the 67%, after all expenses are deducted, will be transferred to your departmental index.

Summer Session 2009 Timeline

March 5, 2009	Memo sent to Departmental Coordinators
April 1, 2009	Payroll status forms due in Graduate School for signatures
April 15, 2009	Payroll status forms due in the Dean's Office for signatures
May 1, 2009	Payroll status forms due in Payroll Services
May 11, 2009	Summer semester begins – Session A begins
May 14, 2009	Last day to drop Session A courses w/refund
May 20, 2009	Last day to drop Full Session courses w/refund
June 25, 2009	Session A ends
June 26, 2009	Session A final exam period
June 29, 2009	Session B begins
July 2, 2009	Last day to drop Session B courses w/refund
August 13, 2009	Session B ends
August 14, 2009	Full Session, Session B exam period