

NUMBER: FINA 6.00 (formerly BUSF 6.00)
SECTION: Administration and Finance
SUBJECT: Payroll Authorizations
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Policy for: All Campuses
Procedure for: All Campuses
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Issued by: University Finance - Controller's Office

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I. Policy

This document sets for the University of South Carolina policy on payroll authorizations. The Payroll Department processes and distributes payments to employees based on documentation that is provided and authorized by the hiring department.

II. Procedures

A. Social Security Numbers

Federal law requires each eligible employee 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 event 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 non-exempt employee with a position in the Payroll system. Time sheets must be completed on a daily basis and submitted weekly 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. Approved non-exempt time sheets are due at noon each Monday for the previous week.

2. Exempt

Personalized time sheets are available in ITAMS (Internet Time and Attendance Management System) for each exempt employee with a position in the Payroll system. The exempt time sheet is provided in a semi-monthly format. The electronic timesheets are provided for reporting leave data to the Payroll Department. These timesheets 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. .

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 the respective department issuing the DEPS during any 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 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. This payment is considered taxable income for Federal and State withholdings; however, due to the small amount federal and state taxes may not be withheld.

III. Reason for Revision

Policy revised due to departmental reorganization, departmental name changes, and to reflect clarifications on the Payroll Authorization policy.