

Special Pay & Correcting Pay

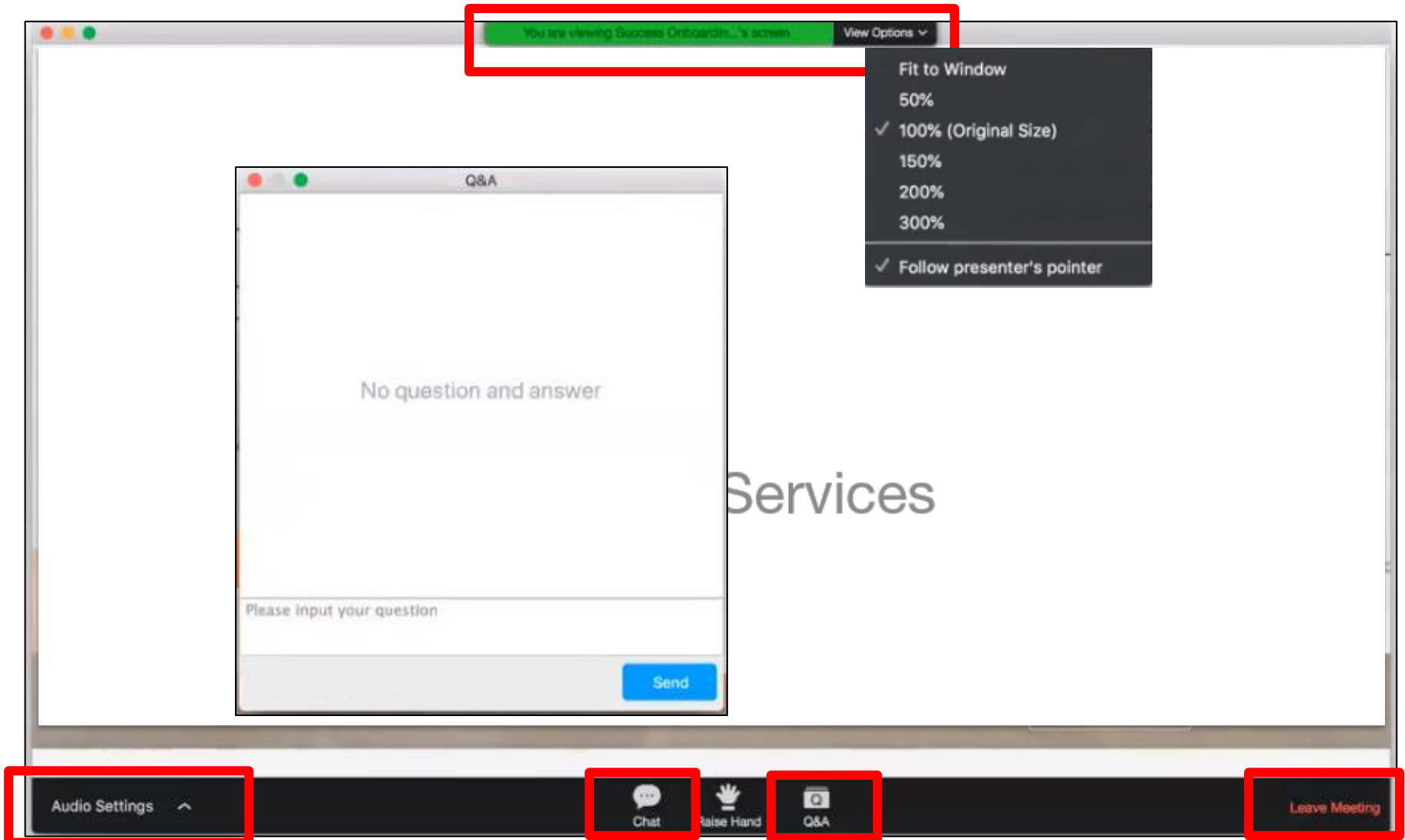
Employee Services Webinar

October 22, 2019



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus



Zoom Webinar Controls



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Agenda

- Compensation Basics
- Additional Pay
- Special Pay Examples
- Entering Pay
- Correcting Pay Issues



COMPENSATION BASICS



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Exempt and Non-Exempt Employees

https://www.dol.gov/whd/overtime/fs17a_overview.htm

Non-Exempt Employees	Exempt Employees
The FLSA requires that most employees in the United States be paid at least the federal minimum wage for all hours worked	The FLSA provides an exemption for employees who meet certain job duties tests AND are paid on a salary basis at not less than \$684/wk (as of 1/1/20) (in 2019 = not less than \$455/wk)
Annualized hourly pay = Mo salary * 12 mo / 2080 hours and not less than minimum wage (fed/state)	Monthly salary threshold required for exempt eligibility (not standard hours or annualized hourly rate)
Pay based upon hourly rate for hours worked or in paid status (biweekly (STH) or monthly salary (COT, UOT))	Pay based upon salary for standard hours worked (CLX, USX, F12)
Eligible for overtime after 40 hours/week	Not eligible for overtime
Timesheets are required for hours work	Timesheets should not be completed for hours worked
Timesheets are required for exception time	Timesheets may be used to report exception time
Exception time calculated at annualized hourly rate	Exception time calculated at annualized hourly rate
Leave time must be approved and certified	Leave time must be approved and certified



DOL White Collar Exemption

https://www.dol.gov/whd/overtime/fs17a_overview.htm

https://www.dol.gov/whd/overtime/fs17a_overview.pdf

Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA) (Revised September 2019) ([PDF](#))

This fact sheet provides general information on the exemption from minimum wage and overtime pay provided by Section 13(a)(1) of the FLSA as defined by Regulations, [29 C.F.R. Part 541](#).

- The [FLSA](#) requires that most employees in the United States be paid at least the [federal minimum wage](#) for all hours worked and [overtime pay](#) at not less than time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.



State Minimum Wage

<https://www.colorado.gov/pacific/cdle/minimumwage>

Colorado Minimum Wage

2020 \$12.00

2019 \$11.10

2018 \$10.20

Notes:

- Monthly/contract employees with below minimum hourly calculation not included.
- Exempt employees who meet the salary threshold are not included.
- Remote employees minimum wage rate is subject to that of state/locality of the primary work location as reflected in their out of state mailing address.

NavBar: Navigator

CU Resources

Reporting Tools

Composite Query

Query

Query Manager

CUES_HCM_MINIMUM_WAGE_JOB

	Name	Empl ID	Empl Record	Eff Date	Eff Seq	Pay Status	Dept ID	Dept Name	Job Code	Job Title	Action	Reason	Reason Descr	Location	Location Descr	Reg/Temp	Full/Part	Empl Type	Empl Class	Comp Freq	Comp Rate	Hrly Rate	State	Min Hourly	Tax Loc	Tax Loc State
1				0 09/01/2019	0	A			4102	Student Asst II	PAY	BDP	Base Pay - Decrease In Pay			T	P	H	S	H	6.000000	6.000000	CO	11.100000	NO LOCAL	CO
2				0 09/01/2019	0	A			4102	Student Asst II	PAY	BDP	Base Pay - Decrease In Pay			T	P	H	S	H	6.000000	6.000000	CO	11.100000	NO LOCAL	CO
3	I			0 09/01/2019	0	A			4102	Student Asst II	PAY	BDP	Base Pay - Decrease In Pay			T	P	H	S	H	6.000000	6.000000	CO	11.100000	NO LOCAL	CO



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Multi-State and Local Min Wage

<https://www.dol.gov/whd/minwage/america.htm>

CUES_HCM_MINIMUM_WAGE_STATE

State Descr	Eff Date	Min Hourly
Alabama	1/1/2019	\$ 7.25
Alaska	1/1/2019	\$ 9.89
Arizona	1/1/2019	\$ 11.00
Arkansas	1/1/2019	\$ 9.25
California	1/2/2019	\$ 12.00
Colorado	1/3/2019	\$ 11.10
Connecticut	1/1/2017	\$ 10.10
Delaware	1/1/2019	\$ 8.75
District of Columbia	7/1/2019	\$ 14.00
Florida	1/1/2019	\$ 8.46
Georgia	1/1/2019	\$ 7.25
Hawaii	1/1/2019	\$ 10.10
Idaho	1/1/2019	\$ 7.25
Illinois	1/1/2019	\$ 8.25
Indiana	1/1/2017	\$ 7.25
Iowa	1/1/2019	\$ 7.25

State Descr	Eff Date	Min Hourly
Kansas	1/1/2017	\$ 7.25
Kentucky	1/1/2019	\$ 7.25
Louisiana	2/16/2018	\$ 7.25
Maine	1/2/2019	\$ 11.00
Maryland	7/1/2018	\$ 10.10
Massachusetts	10/1/2019	\$ 12.00
Michigan	3/29/2019	\$ 9.45
Minnesota	1/1/2019	\$ 9.86
Mississippi	1/1/2019	\$ 7.25
Missouri	1/2/2019	\$ 8.60
Montana	1/1/2019	\$ 8.50
Nebraska	1/1/2017	\$ 9.00
Nevada	1/1/2019	\$ 8.25
New Hampshire	1/1/2012	\$ 7.25
New Jersey	7/1/2019	\$ 10.00
New Mexico	1/1/2019	\$ 7.50

State Descr	Eff Date	Min Hourly
New York	1/1/2019	\$ 15.00
North Carolina	1/1/2019	\$ 7.25
North Dakota	1/1/2019	\$ 7.25
Ohio	1/2/2019	\$ 8.55
Oklahoma	1/1/2019	\$ 7.25
Oregon	7/1/2019	\$ 12.50
Pennsylvania	1/1/2018	\$ 7.25
Rhode Island	1/1/2019	\$ 10.50
South Carolina	1/1/2019	\$ 7.25
South Dakota	1/1/2019	\$ 9.10
Tennessee	1/1/2018	\$ 7.25
Texas	7/24/2009	\$ 7.25
Utah	1/1/2019	\$ 7.25
Vermont	1/2/2019	\$ 10.78
Virginia	7/24/2009	\$ 7.25
Washington	1/2/2019	\$ 12.00
West Virginia	1/1/2016	\$ 8.75
Wisconsin	4/1/2014	\$ 7.25
Wyoming	1/1/2019	\$ 7.25



DOL White Collar Exemption

https://www.dol.gov/whd/overtime/fs17a_overview.htm

https://www.dol.gov/whd/overtime/fs17a_overview.pdf

Fact Sheet #17A: (Revised September 2019) ([PDF](#))

Section 13(a)(1) of the FLSA provides an exemption from both [minimum wage](#) and [overtime pay](#) for employees employed as bona fide

- **executive,**
- **administrative,**
- **professional and**
- **outside sales employees.**
- Section 13(a)(1) and Section 13(a)(17) also exempt **certain computer employees.**

To qualify for exemption,

employees generally must meet certain tests regarding their job duties

AND be paid on a salary basis at not less than \$684* per week.

- Employers may use nondiscretionary bonuses and incentive payments (including commissions) paid on an annual or more frequent basis, to satisfy up to **10 percent** of the standard salary level.
- **Job titles do not determine exempt status.** In order for an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the Department's regulations.



CU Exempt Salary Requirement

Effective January 1, 2020

An EXEMPT employee must:

1. meet the job duties test AND
2. meet the minimum salary threshold.

Pay	Job Duties Test?	Meet Min Salary?	FLSA Status
Hourly – Biweekly	No	NA	Non-Exempt
Hourly – Monthly	No	NA	Non-Exempt
Monthly Salary	No	NA	Non-Exempt
Monthly Salary	Yes	No *mo sal=less than \$2964	Non-Exempt
Monthly Salary	Yes	Yes *mo sal=not less than \$2964	Exempt

Until Dec 31, 2019: $\$455 * 52 \text{ wks} = \$23,660 \text{ annual} / 12 \text{ mo} = \1971.67

Effective Jan 1, 2020: $\$684 * 52 \text{ wks} = \$35,568 \text{ annual} / 12 \text{ mo} = \2964.00



CU Job Data – Review Salary

Job Data Effective
January 1:

Job Information:

1. USA: Exempt
2. Standard Hours =
not relevant

Compensation:

1. Min Annual salary =
\$35,568 AND
2. BASEM = \$2964/mo
(\$684.00.*52 weeks/ 12
months)

The screenshot displays the 'Job Information' and 'Compensation' tabs of a system interface. The 'Job Information' tab shows 'USA' as the country, 'Exempt' as the FLSA Status, and 'None of the Above' as the *EEO Class. The 'Compensation' tab shows 'Empl ID' and 'Empl Record 0'. The 'Compensation' section includes 'Effective Date 01/10/2000', 'Effective Sequence 0', 'HR Status Active', 'Payroll Status Active', 'Action Hire', 'Reason Conversion', and 'Job Indicator Primary Job'. The 'Compensation Rate' is 0.000000. The 'Comparative Information' section shows 'Annual \$35,568.00' and 'MON Sal' with 'USD' currency and 'Daily' frequency. The 'Pay Rates' section shows 'Annual \$35,568.00' and 'MON Sal' with 'USD' currency and 'Hourly' frequency. The 'Pay Components' section shows '1 BASEM' with a 'Comp Rate' of '\$2,964.00' and 'USD' currency. The 'Amounts' tab is selected, showing a table with columns: *Rate Code, Seq, Comp Rate, Currency, Frequency, and Percent. The table contains one row: '1 BASEM', '1', '\$2,964.00', 'USD', 'M', and an empty cell. The 'Calculate Compensation' button is at the bottom. The footer shows 'Job Data', 'Employment Data', 'Earnings Distribution', and 'Benefits Program'.

Work Location Job Information Payroll Salary Plan Compensation

USA

FLSA Status Exempt

*EEO Class None of the Above

Work Day Hours

Empl ID

Empl Record 0

Compensation

Effective Date 01/10/2000

Effective Sequence 0

HR Status Active

Payroll Status Active

Action Hire

Reason Conversion

Job Indicator Primary Job

Compensation Rate 0.000000

*Frequency M

Comparative Information

Pay Rates

Annual \$35,568.00 USD Daily

MON Sal USD Hourly

Default Pay Components

Pay Components

Personalize Find

Amounts Controls Changes Conversion

*Rate Code	Seq	Comp Rate	Currency	Frequency	Percent
1 BASEM	1	\$2,964.00	USD	M	

Calculate Compensation

Job Data Employment Data Earnings Distribution Benefits Program



Wages vs. Stipends

<https://www.cu.edu/doc/hcmjaid-common-earnings-codes-pay-grouppdf-1>

<https://www.cu.edu/docs/benefit-eligibility-matrix>

Wages

- Employment relationship & wage income
- Hourly or monthly salary wage setup
- Work/services expectation & Timesheets
- Performance evaluations
- Pay wage-earnings and stipends from different positions
- Includes Job Codes EXCEPT 32XX
- Includes Pay Groups EXCEPT SPD/STP
- CU Payroll processes employee taxes
- Exempt or Non-exempt from overtime rules
- ES generates W-2s
- ES never generates 1099 for wages

Changing wages from/to stipends

- Problematic for tax purposes especially if crossing tax years. Ensure pay type is correct when entering job data!

Stipends

- No employment relationship/no wages
- No hourly or monthly wage setup
- No work/services expectation/No timesheets
- No intermediate approvals once awarded
- Pay wage-earnings and stipends from different positions
- Includes ONLY Job Codes 32XX
- Includes ONLY Pay group SPD/STP
- CU Payroll does not process employee taxes
- DOL wage rules do not apply
- No W-2s for HCM stipends
- May generate 1099 if processed by AP

Taxability of Stipends

- Scholarship and fellowship recipients are expected to self-report taxable amounts regardless of whether they are reported on a W-2.



Stipends

<https://www.cu.edu/hcm-community/pay-employees/student-stipends-and-taxable-payments>

Stipends may generate 1099 if processed by Accounts Payable (AP)

- **Stipends paid from HCM will not generate a 1099 (by ES or AP)**
- Scholarship and fellowship recipients are expected to self-report taxable amounts regardless of whether they are reported on a W-2 (or if a 1099 is generated).

Accounts Payable or HCM?

If the person **did NOT** have an HCM **wage-earning (non-stipend) job** with CU within the past calendar (tax) year:

1. Use Accounts Payable (AP) only for the stipend
2. Also process additional pay through Accounts Payable (AP)
3. 1099 Forms for U.S. citizens and tax residents will generate as appropriate

If the person **DID** have an HCM **wage-earning (non-stipend) job** with CU within the past calendar (tax) year:

1. Use HCM only for the stipend
2. Non-stipend (wage earning) job data must exist (previously or currently) in HCM
3. Separate stipend job data (32XX) for the stipend in HCM
4. Use earn code **STP** or **BST**



Stipends – International

<https://www.cu.edu/blog/hcm-community/reminder-international-students%E2%80%99-scholarships-stipends-may-be-subject-tax>

Reminder: International students' scholarships, stipends may be subject to tax withholding

- Nonresident Aliens = NRAs. A foreign national may or may not be an NRA. NRA's shouldn't make W4 changes without consulting tax office.
- If you will be [hiring international students for the upcoming fall semester](#), scholarships and stipends may be subject to tax withholding.
- Stipend payments to NRA's are subject to 14% withholding in the absence of a valid treaty claim.
- International employees should meet with a tax specialist before the end of year to ensure correct taxation
- AP payments to all foreign nationals must be approved by the International Tax Office and may be subject to withholding.
- Treaty eligible international employees should watch their mail for treaty renewal forms and should return their treaty renewal forms by the January deadline.

1042-S Form

- 1042-S forms are issued for NRA's receiving income of this nature whether through AP, BRS or PR payment streams.
- There is no de minimus for 1042-S reporting. Form 1042-S will be issued regardless of the amount of the payment.
- Annually generated by International Tax with a deadline of March 15th.



Imputed Income

<https://www.cu.edu/employee-services/imputed-income-0>

<https://www.irs.gov/publications/p525>

- Any noncash, taxable fringe benefits or service may increase taxable income.

Imputed

ATH - Athletic Tickets-PBS Use Only

BAM - BrusMus Imputed

BEX - Business Expense-PBS Use Only

BST - Stipends BEX-ES Use Only

CTG - Chinese Tax Gross-Up (ER)

CTI - Chinese Tax Imputed Income

ICA - Imputed Cash Award

ICS - Imputed Cash Award for Student

MLS - Current Pay Meals

MLT - Tuition Paid Meals

MUC - Meals - UMC Boulder

TKT - Comp Tickets - PBS Use Only

TTF - Taxable Tuition FICA

TTW - Taxable Tuition Waiver

WW - Weight Watchers Imputed Income

Taxable Tuition Waiver (TTW):

Tuition Benefit FAQs – Billing, Fees, Costs on CU's [Tuition Waiver Benefit Program](#).

Imputed Cash Award (ICA)/Imputed Cash Award for Student (ICS):

Any noncash item received in your role as a CU employee, such as a **gift card** or iPad.*

Brussels + Muscles (BAM):

The cost of GeoPalz devices given to employees for the Brussels + Muscles program are taxed.

Business Expense (BEX):

The taxable portion of any expense reimbursement.

Life Insurance (STNDRD):

In excess of \$50,000 is subject to federal taxes.

Domestic Partner Medical and Dental Coverage (NQPlan Code):

The employee is taxed on the difference between what CU contributes for employee only coverage and employee + spouse or family coverage.

Civil Union Partners:

The employee is taxed on the difference between what CU contributes for employee only coverage and employee + spouse or family coverage



Docking Pay

Dock Codes

Earnings Dock
DK1 - Unpaid Other Current Month
DK2 - Unpaid Other Previous Month
DK3 - Furlough Leave
DKC - Unpaid Other Curr Mo NLA
DKP - Unpaid Other Prev Mo NLA
FDN - Overuse of Family Sick NLA
FLD - Overuse of Family Leave
FSD - Overuse of Family Sick
RPF - Reduction - Flat Amount
SDK - Dock Overuse Sick Leave
ST1 - Sht Trm Dis Dck Current
ST2 - Sht Trm Dis Dock Previous
VDK - Dock for Overuse Vacation LV

- Docks in pay reduce pay
- Enter as a negative amount
- Calculated at annualized hourly rate

Entering a Dock

CU Reported Time

Earnings Begin Date 07/01/2017 Earnings End Date 07/31/2017

Company CU University of Colorado Pay Group UOT University Staff OT Eligible

SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created	Earnings Code	Reported Hours
		My Leave	Sent to Payroll		08/15/2017	09/19/2017 06:22:48 PM	08/22/2017 09:06:07 AM	XRG	0.25
		My Leave	Sent to Payroll		08/15/2017	09/19/2017 06:22:48 PM	08/22/2017 09:06:08 AM	VAC	18.00
		My Leave	Sent to Payroll		08/15/2017	09/19/2017 06:22:48 PM	08/22/2017 09:06:08 AM	DK1	-30.00

Payroll Register

Earn Begin Dt	Earn End Dt	Earn Code	Hours	Earnings
07/01/2017	07/31/2017	DK1	-30.00	-752.12
07/01/2017	07/31/2017	RGS	-18.00	-451.27
07/01/2017	07/31/2017	VAC	18.00	451.27
07/01/2017	07/31/2017	XRG	0.25	6.27
08/01/2017	08/31/2017	RGS	-15.50	-388.59
08/01/2017	08/31/2017	VAC	15.50	388.59
09/01/2017	09/30/2017	RGS	126.00	3259.17

Payroll Register Accounting Detail

Sum of Ear Column	12901356	13007111	13009468	13009533	13010599	13010837	Grand Total
Row Lal	DK1	13.33%	20.00%	26.67%	13.33%	13.33%	100.00%
	RGS	13.33%	20.00%	26.67%	13.33%	13.33%	100.00%
	VAC	13.33%	20.00%	26.67%	13.33%	13.33%	100.00%
	XRG	13.40%	19.94%	26.63%	13.40%	13.24%	100.00%
Grand Tot		13.33%	20.00%	26.67%	13.33%	13.33%	100.00%



ADDITIONAL PAY



Additional Pay

<https://www.cu.edu/hcm-community/pay-transactions/issue-additional-pay>

There are two types of additional payments:

- **A one-time payment** issues **once during a pay period** and ends on or after the pay end date.
- **A recurring payment** issues a payment over **more than one pay period**.

Step-by-Step: [Making an additional one-time payment](#)

Step-by-Step: [Making an additional recurring payment](#)

Quick Reference Guide: [View completed ePAR transactions](#)

Step-by-Step: [Approving transactions](#)
Form: [Additional Pay Form](#)

Additional Pay Form				
Instructions: Please complete the form with all approval signatures required by the Initiator's campus HR and submit the completed form to the employee's home department. The employee's HR business partner will enter the payment into CU Time for their active appointment.				
<small>PLEASE NOTE: All boxes must be completed by the Initiating Department. It is helpful to the signers if the Initiator enters all names and emails of all approvers so each person knows where to send the form next.</small>				
Pay Period End Date:		Total Additional Pay Amount		
<small>If a grossup is required for an employee to receive a certain NET, please send email request to HCM.Community@cu.edu with name, ID, NET, earnings codes and "Gross Up" in the title. Please do not send the form.</small>				
Employee ID #:	Employee Name:			
Employee Email Address:	Job Code:		Job Code Description:	Pay Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Bi-Weekly
Department #:	Department Name:			
Earnings Code	Amount	Speedtype	Position #	Job Record #
Reason:				
Initiating Department Contact:		Email:	Initiating Dept. Contact Signature:	
Phone No.:				
EMPLOYEE SIGNATURE (Required for APPROVAL to occur) (the additional work has been completed.)				
Employee:	Date:			
Initiating Dept. Supervisor authorizing work:		Required authorization signature:		Date:
Email:				
Approvals:				
Approving Dean, Director or designee name:		Signature Required if work done within home dept.:		Date:
Email:				
Approving Chancellor/Vice-Chancellor, or designee:		Required authorization signature:		Date:
Email:				
Approving HR or Finance Authority:		HR Signature Always Required for AUC and CDC.		Date:
Email:				
Grant/Contracts Approval (Res. POPs Only):		Signature Required if work is grant-funded:		Date:
Email:				
<small>*If the employee's services were performed outside of their home dept./campus, then the home dept./campus MUST approve the payment.</small>				
Home Department/Campus Contact Name:		Signature Required if work done outside home dept.:		Date:
Email:				
Home department supervisor/sponsoring authority:		Signature Required if work done outside home dept.:		Date:
Email:				

Rev. Date: 3/8/2019



Additional Pay

<https://www.cu.edu/hcm-community/pay-transactions/issue-additional-pay>

Earning Codes						
Earning Code	Description	Eligible Employees	401A Eligible	PERA Eligible	Optional Saving Plan Eligible (401K, 403B, 457)	Use
ADP*	Add'l Pay - Student / Med Res	Students, Medical Residents	N/A	N/A	YES	Additional pay due to student employee or medical resident
APF*	Additional Pat Flat Amount	Faculty, University Staff, Classified	YES	YES	YES	To be used for additional pay of a flat amount for additional work or services. Payment request for classified staff should be referred to HR. Documentation is required.
AWR*	Awards - Taxable	All	NO	NO	YES	Recognition/award programs must be pre-approved by appropriate campus entities (HR, Provost, VC, Org Principal) in accordance with PSC Procedural Statement: Recognition and Training.
BON*	Bonus	Classified Staff, University Staff, Faculty	NO	NO	YES	Pay employee bonuses. Additional documentation is required.
CRI	Cash Payment Retirement Incentive	Faculty, University Staff	NO	NO	NO	Early retirement incentive program -- cash balance payment
DPD	Discretionary Pay Differential	Classified Staff	YES	YES	YES	To be used to pay temporary / discretionary pay differentials. Additional documentation is required.
HN1	Honorarium - One Time Payment	Classified Staff, University Staff, Faculty	YES	YES	YES	A payment given to a professional person for services for which fees are not legally or traditionally required.
INC*	Incentive Pay	University Staff, Faculty	YES	YES	YES	Additional documentation is required with this request.
LEG	Legal Settlement	All	YES	YES	YES	Job code series 1100 and 1200 only, with UPI approval.
LSA*	Legal Settlement No Retirement	All	NO	NO	NO	Legal settlement not 401A or PERA eligible
MVA	Imputed income tax for moving expenses paid by purchase order or P card	Faculty, University Staff	NO	NO	NO	Increases taxable grosses for FICA, federal and state income. Process in oncycle or with a high MVT. Can be divided over multiple paychecks.
MVT*	Moving Expense - Taxable	University Staff, Faculty	NO	NO	NO	Payment for taxable moving expense reimbursement and moving expense flat allowance

The Additional Pay Form authorizes additional payments beyond the employee's regular pay.

- To process through Payroll (and not the PSC), the employee must have an active appointment for the earnings dates in which the services were performed.
- The Additional Pay Form must be sent to the appropriate authorities for signatures based on campus HR requirements.

PPO	Pay for Performance / Achievement Pay	Classified Staff	YES	YES	YES	To be used to issue performance-based achievement pay for classified staff. Human Resources approval is required.
REC*	Recruitment Incentive	University Staff, Faculty	NO	NO	YES	To pay recruitment incentive amounts-- must be documented in offer letter.
REF*	Referral Award	Classified Staff	NO	NO	NO	Additional documentation is required with this request
SEV*	Severance	University Staff, Faculty	NO	NO	NO	To be used to issue severance pay
SP1	Stipend - One Time Payment	Students	NO	NO	YES	Use is restricted. Do not use to pay for services performed (to use this earn type no services can be required of the employee.) Check with Faculty affairs, academic affairs, or dean's office for appropriate use.
TPD	Temporary Pay Differential	University Staff, Classified Staff	YES	YES	YES	To make a one-time, lump sum payment to an employee. Additional documentation is required with this request.
UOC*	UPI On-Call Incentive	Faculty	YES	YES	YES	To pay UPI on-call incentive amounts. Limited to job code series 1100 and 1200 only.
UPI*	UPI Incentive Payment	Faculty and Officer/ University Staff	YES	YES	YES	To make a payment to an employee that is provided by UPI (University Physicians, Inc.). Additional documentation is required with this request.



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Additional Pay

<https://www.cu.edu/hcm-community/pay-transactions/issue-additional-pay>

Count of Empl ID	umn					
Row Labels	UAMC	UCB	UCCS	UCD	USYS	Grand
CU ePAR Create						
Recurring Pay	164	39	54	121	21	399
ADP		1				1
ADS	15		30	5		50
AMP	15	12	1	6	12	46
APF	10		3	17		30
DPD			1			1
OVL		21	12	47		80
PRP			1			1
SUP	47		6	6	7	66
SVP		3				3
TPD	75	2		40	2	119
UPI	2					2
CU ePAR One Time						
Additional Pay	890	275	657	191	229	2242
ADP	12	35	28	20		95
ADS	1		15			16
APF	479	139	521	85	4	1228
AWR	18	56	34	20	7	135
BON		4			7	11
DPD			2			2
HN1	24		15			39
INC	40	1	8			49
LEG	28					28
MVA	1			8		9
MVT	27	27	28	16		98
OVL			4	21		25
PPO		1	1	1	201	204
REC	46	2		1	3	52
SP1		8				8
SUP	1				6	7
SVP		2				2
TPD	32		1	19	1	53
UOC	92					92
UPI	89					89
Grand Total	1054	314	711	312	250	2641

Additional Pay Form	Additional Pay Other
ADP - One Time Pay - Res and Student	AAP - Athletic Additional Pay
APF - Additional Pay Flat	ADS - Administrative Stipend
AWR - Awards - Taxable	ADV - Advance
BON - Bonus	ALL - Allowance
CRI - Cash Payment Ret Inc Program	ALW - Allowances - Uniforms
DPD - Discretionary Pay Differential	AUT - Supplemental Pay
HN1 - Honorarium - One Time Pymt	CAR - Auto Allowance -PBS Use Only
INC - Incentive Pay	ERI - Early Retirement Incentive
LEG - Med - Legal	FRB - Fraud Reimbursement
LSA - Legal Settlement-No Retirement	FSI - Food Services Incentive
MVA - Moving Expenses - Acard	GME - GME Medical Tax Gross
MVT - Moving Expense - Taxable	HSG - Housing Allowance - Taxable
PPO - NonBase Building COLA/Merit	MVP - BeColorado Move Payment
REC - Recruitment Incentive Pay	NIK - Nike by Mail
REF - Referral Award	OVL - Overload Teaching
SEV - Severance	PPN - NonBase Building COLA/Merit
SP1 - Stipend-Students except JC32xx	RIN - Legal Settlement
TPD - Temporary Pay Differential	RIN - Retirement Incentive
UOC - UPI On Call Incentive Pay	SKS - Sick Leave @ Retirement Payoff
UPI - University Physicians Inc	SLC - Sick Leave Convert to Salary
	SUP - Supplemental Pay
	SVP - SEV Payment - ES USE ONLY
	VCT - Vacation @ Separation
	VSI - Voluntary Severance Incentive



Additional Pay Taxes

Taxes & Deductions

All earnings codes are taxed at the W-4 rate, including:

- W-4% - Fed regularly applied
- W-4% - CO
- 1.45% - Medicare
- 6.2% - Social Security or
- 8% - PERA
- % - Retirement plans
 - Mandatory 5% - 401A
 - Voluntary % - 403B/401K/457

Supplemental Tax Rate

<https://www.cu.edu/hcm-community/pay-transactions/issue-additional-pay>

ADP, APF, AWR, BON, INC, MVT
REC, REF, RIN, SEV, UOC, UPI,
VCT & Sick Retirement Pay

- 22% - Federal
- 4.63% - CO

Example:

- If VCT pays with RGS, RGS is taxed at W-4 rate (Fed and State) and VCT ONLY 22% Federal, 4.63% CO (when CO = state). OASDI and Med pull on both.
- This will be case for any of the other additional pay codes that are subject to supplemental tax.



Earn Codes with Supplemental Tax

HCM Query: Earnings Codes

Earnings Codes taxed at the SUPPLEMENTAL TAX RATE:
22% Federal 4.63% Colorado plus 1.45% Medicare and 6.2% OASDI.

Earn Code	Earn Code Descr	Tax Method	Add to Gross Pay	Subject to FWT	Subject to FICA	401 A	PER A	401 K	403 B	457	Eligible Retirement Plans
APF	Additional Pay Flat	Supplemental	Y	Y	Y	Y	Y	Y	Y	Y	401k, 403b, 401a, 457, PERA
INC	Incentive Pay	Supplemental	Y	Y	Y	Y	Y	Y	Y	Y	401k, 403b, 401a, 457, PERA
UOC	UPI On Call Incentive Pay	Supplemental	Y	Y	Y	Y	Y	Y	Y	Y	401k, 403b, 401a, 457, PERA
UPI	University Physicians Inc	Supplemental	Y	Y	Y	Y	Y	Y	Y	Y	401k, 403b, 401a, 457, PERA
VCT	Vacation @ Separation	Supplemental	Y	Y	Y	Y	Y	Y	Y	Y	401k, 403b, 401a, 457, PERA
SKS	Sick Leave @ Retirement Payoff	Supplemental	Y	Y	Y		Y	Y	Y	Y	401k, 403b, 457, PERA
ADP	One Time Pay - Res and Student	Supplemental	Y	Y	Y	Y		Y	Y	Y	401k, 403b, 401a, 457
AWR	Awards - Taxable	Supplemental	Y	Y	Y			Y	Y	Y	401k, 403b, 457
BON	Bonus	Supplemental	Y	Y	Y			Y	Y	Y	401k, 403b, 457
REC	Recruitment Incentive Pay	Supplemental	Y	Y	Y			Y	Y	Y	401k, 403b, 457
LSA	Legal Settlement-No Retirement	Supplemental	Y	Y	Y						
MVT	Moving Expense - Taxable	Supplemental	Y	Y	Y						
REF	Referral Award	Supplemental	Y	Y	Y						
SEV	Severance	Supplemental	Y	Y	Y						
TTF	Taxable Tuition FICA	Supplemental	N	Y	Y						
TTW	Taxable Tuition Waiver	Supplemental	N	Y	Y						



Deductions NOT Distributed

Deductions listed with a number are NOT distributed with the earnings listed. For example, all the deductions will follow RGS, but only mandatory retirement will follow OTM, SKS, and VCT.

Count of Source	Column										
Row Labels	00 - General	10 - Medical	11 - Dental	20 - EE Bas Lif	30 - STD	31 - LTD	4Y - 401(a) ORP	70 - PERA	71 - PERA AED	72 - PERA SAED	7T - FICA Accr
+ CRG - Contract											
+ CRX - Student Contract											
+ ENP - Earnings Earned Not Paid		6	6	6	6	6	6	6	6	6	
+ LTP - Late Payment											
+ OTM - Overtime	3	3	3	3	3	3					
+ REG - Regular Earnings											
+ RGS - Regular Earnings Salary											
+ SKS - Sick Leave @ Retirement Payoff	6	6	6	6	6	6					
+ VCT - Vacation @ Separation	6	6	6	6	6	6					
+ XRG - Addtl Regular Hours											



Deductions NOT Distributed

Row Labels	E - OASDI/Disabil	Q - FICA Med Ho	-	00 - General	10 - Medical	11 - Dental	20 - EE Bas Lif	30 - STD	31 - LTD	4Y - 401(a) ORP	70 - PERA	71 - PERA AED	72 - PERA SAED	7T - FICA Accr	7U - 401a Accr
Additional Pay Form	5	5		62	62	62	62	62	57	12	12	10	10	2	2
ADP - One Time Pay - Res and Student				2	2	2	2	2	2						
APF - Additional Pay Flat				2	2	2	2	2	2					2	2
AWR - Awards - Taxable				5	5	5	5	5	5						
BON - Bonus				5	5	5	5	5	5						
CRI - Cash Payment Ret Inc Program				2	2	2	2	2	2						
DPD - Discretionary Pay Differential				2	2	2	2	2	2						
HN1 - Honorarium - One Time Pymt				2	2	2	2	2	2						
INC - Incentive Pay				2	2	2	2	2	2						
LEG - Med - Legal				5	5	5	5	5	5						
LSA - Legal Settlement-No Retirement				5	5	5	5	5	5						
MVA - Moving Expenses - Acard															
MVT - Moving Expense - Taxable				5	5	5	5	5	5	5	5	5	5		
PPO - NonBase Building COLA/Merit				2	2	2	2	2	2						
REC - Recruitment Incentive Pay				2	2	2	2	2	2	2	2				
REF - Referral Award				2	2	2	2	2	2						
SEV - Severance				2	2	2	2	2	2						
SP1 - Stipend-Students except JC32xx	5	5		5	5	5	5	5	5	5	5	5	5		
TPD - Temporary Pay Differential				2	2	2	2	2	2						
UOC - UPI On Call Incentive Pay				5	5	5	5	5	5						
UPI - University Physicians Inc				5	5	5	5	5							



Deductions NOT Distributed

Row Labels	E - OASDI/Disabil	Q - FICA Med Ho	00 - General	10 - Medical	11 - Dental	20 - EE Bas Lif	30 - STD	31 - LTD	4Y - 401(a) ORP	70 - PERA	71 - PERA AED	72 - PERA SAED	7T - FICA Accr	7U - 401a Accr
Additional Pay Other			51	52	52	47	52	52	15	15	15	15	2	2
AAP - Athletic Additional Pay			2	2	2	2	2	2						
ADS - Administrative Stipend			2	2	2	2	2	2						
ADV - Advance			2	2	2	2	2	2						
ALL - Allowance			2	2	2	2	2	2						
ALW - Allowances - Uniforms														
AUT - Supplemental Pay			4	5	5	5	5	5	5	5	5	5		
CAR - Auto Allowance -PBS Use Only														
ERI - Early Retirement Incentive			2	2	2	2	2	2						
FRB - Fraud Reimbursement														
FSI - Food Services Incentive														
GME - GME Medical Tax Gross														
HSG - Housing Allowance - Taxable			5	5	5	5	5	5	5	5	5	5		
MVP - BeColorado Move Payment			5	5	5		5	5	5	5	5	5		
NIK - Nike by Mail														
OVL - Overload Teaching			2	2	2	2	2	2					2	2
PPN - NonBase Building COLA/Merit			2	2	2	2	2	2						
RIN - Legal Settlement			5	5	5	5	5	5						
RIN - Retirement Incentive														
SKS - Sick Leave @ Retirement Payoff			5	5	5	5	5	5						
SLC - Sick Leave Convert to Salary			2	2	2	2	2	2						
SUP - Supplemental Pay			2	2	2	2	2	2						
SVP - SEV Payment - ES USE ONLY			2	2	2	2	2	2						
VCT - Vacation @ Separation			5	5	5	5	5	5						
VSI - Voluntary Severance Incentive			2	2	2	2	2	2						



UPI Distribution Example

	3.394%	8.789%	69.269%	18.549%	100.000%
Sum of Amount	Column Labels				
Row Labels	63018646	68000304	68000330	68029408	Grand Total
1-Earnings	\$428.34	\$1,109.14	\$8,741.85	\$2,340.89	\$12,620.22
Regular Earnings Salary	\$428.34	\$1,109.14	\$8,741.85		\$10,279.33
UPI On Call Incentive Pay				\$2,340.89	\$2,340.89
2-Deductions	\$46.25	\$119.79	\$944.19	\$234.09	\$1,344.32
401(a) ORP Retirement	\$42.83	\$110.92	\$874.18	\$234.09	\$1,262.02
Dental	\$2.41	\$6.25	\$49.34		\$58.00
Employee Basic Life	\$0.32	\$0.83	\$6.55		\$7.70
Long-Term Disability	\$0.69	\$1.79	\$14.12		\$16.60
3-Taxes	\$32.50	\$84.16	\$663.39	\$177.64	\$957.69
FICA Med Hospital Ins / ER	\$6.16	\$15.95	\$125.74	\$33.67	\$181.52
OASDI/Disability - ER	\$26.34	\$68.21	\$537.65	\$143.97	\$776.17
Grand Total	\$507.09	\$1,313.09	\$10,349.43	\$2,752.62	\$14,922.23

Sum of Amount	Column Labels				
Row Labels	63018646	68000304	68000330	68029408	Grand Total
1-Earnings	3.39%	8.79%	69.27%	18.55%	100.00%
Regular Earnings Salary	4.167%	10.790%	85.043%	0.000%	100.000%
UPI On Call Incentive Pay	0.000%	0.000%	0.000%	100.000%	100.000%
2-Deductions	3.440%	8.911%	70.236%	17.413%	100.000%
401(a) ORP Retirement	3.394%	8.789%	69.268%	18.549%	100.000%
Dental	4.155%	10.776%	85.069%	0.000%	100.000%
Employee Basic Life	4.156%	10.779%	85.065%	0.000%	100.000%
Long-Term Disability	4.157%	10.783%	85.060%	0.000%	100.000%
3-Taxes	3.394%	8.788%	69.270%	18.549%	100.000%
FICA Med Hospital Ins / ER	3.394%	8.787%	69.271%	18.549%	100.000%
OASDI/Disability - ER	3.394%	8.788%	69.270%	18.549%	100.000%
Grand Total	3.398%	8.800%	69.356%	18.446%	100.000%

Distribut Additional Pay	\$	10,279.73	(100% Percent of 100% Pos Funding)	\$2,340.89	\$12,620.62
Funding Distribution	Pos 100% + Add'l Pay 100% = 200%	4.167%	10.790%	85.043%	100.000%
Pay		\$ 428.36	\$ 1,109.18	\$ 8,742.19	\$2,340.89

Calculate Paycheck	\$	10,279.30	\$2,340.89	\$12,620.19
Retirement	10.000%	\$1,027.93	\$234.09	\$1,262.02
FICA Med	1.450%	\$149.05	\$33.94	\$182.99
OADI	6.200%	\$637.32	\$145.14	\$782.45
Percentage of Check		81.451%	18.549%	100.000%

	81.451%	(100% Percent of 81.451% of Paycheck)	18.549%	100.000%
	63018646	68000304	68000330	68029408
Convert Paycheck to 100%	3.394%	8.789%	69.269%	18.549%
	\$428.34	\$1,109.14	\$8,741.85	\$2,340.89
Retirement	\$42.83	\$110.91	\$874.18	\$234.09
FICA Med	\$6.16	\$15.95	\$125.74	\$33.67
OASDI	\$26.34	\$68.21	\$537.64	\$143.97
				\$776.17



SPECIAL PAY EXAMPLES



Gift Cards as Imputed Income

- An employee received an imputed cash award of \$100.
- Because the ICA is treated as a deduction, there are no earnings on any of the "checks."

Dedn Code	Dedn Class	SpeedType	SpeedType Description	Account	Fund Code	Department	Program Code	Project	Project End Date	Chartfield Descr	Amount	Distrib %
ICA	T	61021592	Medicine State Fund	420880	10	20153	18708			Chartfield Descr	16.25	16.250
ICA	T	61041794	CSA-Payroll Ctrng-Funding Dist	420880	10	20714	27868			Chartfield Descr	66.59	66.590
ICA	T	68029057	MEDI.1.32.Pulm	420880	80	20221	18998			Chartfield Descr	17.16	17.160

State	Tax Class	SpeedType	SpeedType Description	Account	Fund Code	Department	Program Code	Project	Project End Date	Chartfield Descr	Amount	Distrib %
SU	OASDI/ER	68029607	MEDI.4.30.MGMT	420530	80	20155	18728			Chartfield Descr	6.20	100.000
SU	Med/ER	68029057	MEDI.1.32.Pulm	420534	80	20221	18998			Chartfield Descr	1.45	100.000

- There were no earnings in the same calendar year to pay the employee ICA taxes. Those taxes must still be paid.
- In December, the employer paid earnings offset the portion of the taxes due (PYTXER) and a W2 was created.

Paycheck Information				Paycheck Totals	
Paycheck Status Confirmed		Paycheck Option Manual Check		Earnings	0.00
Issue Date 12/27/2017		Paycheck Number 8883732		Taxes	0.00
<input checked="" type="checkbox"/> Off Cycle	<input type="checkbox"/> Reprint	<input type="checkbox"/> Adjustment	<input type="checkbox"/> Corrected	Deductions	0.00
				Net Pay	0.00

Deductions				
Deduction Code	Description	Class	Amount	Calculated Base
PYTXER	Prior Year Tax Adjustment-ER	Nontaxable Benefit	7.65	

Dedn Code	Dedn Class	SpeedType	SpeedType Description	Account	Fund Code	Department	Program Code	Project	Project End Date	Chartfield Descr	Amount	Distrib %
PYTXER	N	61021592	Medicine State Fund	420880	10	20153	18708			Chartfield Descr	1.24	16.209
PYTXER	N	61041794	CSA-Payroll Ctrng-Funding Dist	420880	10	20714	27868			Chartfield Descr	5.10	66.667
PYTXER	N	68029057	MEDI.1.32.Pulm	420880	80	20221	18998			Chartfield Descr	1.31	17.124



Gift Cards as Imputed Income

Gross Up Imputed Income

- Motivosity Card = \$65.00
- Gross up to pay tax = \$33.90
- Total Cost = \$98.90

HOURS AND EARNINGS			
Description	Rate	Current Hours	Earnings
Motivosity Gift Cards			98.90
Awards - Taxable			0.00
Floating Holiday			0.00
Funeral Leave			0.00
BeColorado Move Payment			0.00
Regular Earnings Salary			0.00
Sick Leave			0.00
Vacation Leave			0.00
TOTAL:		0.00	33.90

Form ID	Code	Description	Amount	SpeedType	Account	Fund Option	Dept ID	Position Nbr	Job Code	Category	Type
CHECK	RGS	Regular Earnings Salary	33.90	51090511	402600	S	51000	00721719	2447	1-Earnings	Original
CHECK	E	OASDI/Disability - ER	6.13	51087494	422530	S	51000	00721719	2447	3-Taxes	Original
CHECK	Q	FICA Med Hospital Ins / ER	1.43	51087494	422534	S	51000	00721719	2447	3-Taxes	Original

Apply to Paycheck

- Motivosity Card = \$65.00
- Tax = \$33.90
- RGS = \$33.90 to pay tax
- Paycheck = Net Zero

TAXES	
Description	Current
Fed Withholding	21.76
Fed MED/EE	1.43
Fed OASDI/EE	6.13
CO Withholding	4.58
CO DENVER Withholding	0.00
TOTAL:	33.90



Earnings Funding Campus Defaults

Certain earnings codes have default SpeedTypes in the Department Budget Table based upon campus rules.

Default Speedtypes for taxes and deductions for these codes follow the DBT rules.

- ENP
- MVP
- PPL
- SKS
- VCT

Combination Code	Distributed	Earning Code Description	Combination Code Description	Funding End Date	Fiscal Year Budget Amount	Distribution %
1		11018513				100.000
2 ENP		11029665				100.000
3 MVP		52600067				100.000
4 SKS		12855830				100.000
5 VCT		12855830				100.000

Combination Code	Distributed	Earning Code Description	Combination Code Description	Funding End Date	Fiscal Year Budget Amount	Distribution %
1		41015672				100.000
2 ENP		41029673				100.000
3 MVP		52600067				100.000
4 PPL		41001287				100.000
5 SKS		42800006				100.000
6 VCT		42800006				100.000

Combination Code	Distributed	Earning Code Description	Combination Code Description	Exclusion Fringe Group	Redirect Combo Code	Funding End Date	Fiscal Year Budget Amount	Distribution %
1		61076380				12/31/2019		100.000
2 ENP		61029668						100.000
3 MVP		52600067						100.000
4 PPL		62846319						100.000
5 SKS		62846319						100.000
6 VCT		62846319						100.000



Moving Reimbursements

<https://www.cu.edu/docs/moving-expense-procedures-and-resources>

<https://www.cu.edu/docs/moving-expense-worksheets>

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

Moving Expense

Departments who plan to cover moving expenses for new employees can:

- Issue a moving allowance for a set amount to the employee.
- Reimburse the employee for actual costs or for actual costs up to a set limit.
- Pay a moving company on the employee's behalf.

In any case, payment of moving expenses by CU incurs a tax liability to the employee.

The employee will be taxed at the supplemental rate for MVT and the W-4 rate for MVA per IRS guidelines.

What to do?

MVT -- Use for moving reimbursements and moving flat allowance. MVT will pay and tax the employee.

To reimburse an employee:

- Payment must be made directly to the employee through HCM
- Use an active position for the time the move occurred
 - CU Time – MVT
 - Or Use ePAR Additional Pay

MVA -- Use to tax the employee for payments made directly to moving companies and P-Card charges. MVA will increase the employee's taxable grosses (federal, state, social security and Medicare).

To capture the imputed income for department pre-paid moving expenses:

- Review instructions on the Procurement Service Center's [How to Buy Moving Services](#) page
- CU Time -- MVA
- Submit the Moving Expense Worksheets to Employee Services after



Moving Reimbursements & Taxes

<https://www.cu.edu/docs/moving-expense-procedures-and-resources>

Reimbursement / Flat Allowance (MVT) Taxation

Gross Up or Net Calculation?

Desired Gross Award Amount:

Check Estimate

Gross Pay:

Total Taxes:

Meditax 1.45%: \$58.00

OASDI 6.2%: \$248.00

Federal Withholding 22%: \$880.00

CO State Withholding 4.63%: \$185.20

Net Pay:

Reimbursement / Flat Allowance (MVT) Taxation

Gross Up or Net Calculation?

Desired Net Award Amount:

Check Estimate

Gross Pay:

Total Taxes:

Meditax 1.45%: \$88.25

OASDI 6.2%: \$377.36

Federal Withholding 22%: \$1,339.01

CO State Withholding 4.63%: \$281.80

Net Pay:



Paid Parental Leave

<https://www.cu.edu/ope/aps/5019>

<https://www.colorado.edu/policies/paid-parental-leave>

<https://www.uccs.edu/vcaf/sites/vcaf/files/inline-files/300-023%20Parental%20Leave-7.20.2018%28FINAL-APPROVED%29.pdf>

http://www.ucdenver.edu/faculty_staff/employees/policies/Policies%20Library/4XXX%20Human%20Resources/4001%20-%20Parental%20Leave%20for%20Twelve-Month%20Faculty%20and%20University%20Staff.pdf

<https://www.cu.edu/regents/policy-11e-leave-policies-university-staff-and-twelve-month-faculty>

Benefits

- Nine-Month Faculty
- Other Nine-Month Faculty
- University Staff
- Twelve-Month Faculty (including Research Faculty)
- Classified Staff

Parental Leave Components

- Family Medical Leave Act (FMLA) for Parental Leave
- University Paid Parental Leave Benefit Program
- Alternative Leave for Birth, Adoption, Foster Care Placement or Guardianship of a Child
- Right to Request Other Unpaid Parental Leave
- Simultaneous Leave
- Campus Parental Leave Policies
 - [CU Boulder](#)
 - [CU Colorado Springs](#)
 - [CU Denver | Anschutz Medical Campus](#)
- [Regent Policy 11.E Leave Policies for University Staff and Twelve-Month Faculty](#)



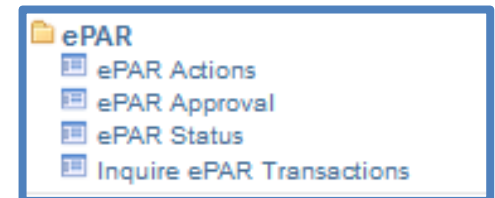
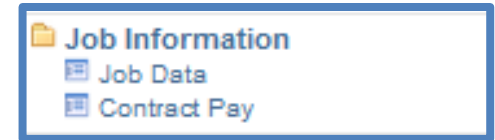
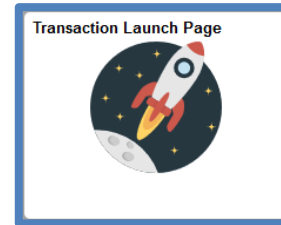
ENTERING PAY



HCM Pay Entries

<https://www.cu.edu/hcm-community/collect-and-enter-time>

- **Job Data Review**
 - Compensation and Pay Group
- **My Leave**
 - Submit and Approve Timesheets
- **CU Time – Earnings and Exception Time**
 - My Leave Upload
 - Manual Entry
 - Batch Upload
- **CU Time Override SpeedType**
 - Earnings Override ONLY
 - Additional Pay Deduction Exceptions
- **ePAR Additional Pay**
 - One Time Pay in CU Time
 - Recurring Pay in PNA
- **Create Additional Pay**
 - Recurring Pay in Payroll for North America (PNA)



HCM Pay Entries

<https://www.cu.edu/hcm-community/collect-and-enter-time>

CU Time

- **Manual Entry**
- **Regular Upload**
- **One Time pay**

On-cycle: Regular MON/BW entry and pay dates

- Leave entries – on-cycle only
- VCT – pay with last check (required if employee retirees)

Off-cycle: MON/BW entries processed each week and paid on the following Friday

- Leave adjustments – off cycle ok
- VCT – if late & single entry, off-cycle only (process ONCYCLE for retirees)

Entering Earn Codes

- **RGS** – monthly salary
- **REG** – hourly (Temp and Mo Hrly)
- **CRG/CRX** – contract pay
- **STH** – student hourly
- **LTS** – students late pay
- **DK1** – reduce pay = negative \$
- **VAC / SCK** – use leave = +
- **FLH** – Floating Holiday (Governor)
- **HOL** – Mo Hrly (instead of REG) & Essential Services (actually physically work on holiday)
- **HOL** – Mo Salary –standard hours ratio default and not uploaded with timesheets
- **VAA** add accrual = + **VAA** reduce accrual = -



HCM Pay Entries

<https://www.cu.edu/hcm-community/pay-employees>

Off-Cycle

If you miss the above deadlines, you must enter time for payment on the off-cycle period. This cycle pays employees each Friday.

1. To pay employees on the off cycle, you must enter their time into HCM by 5 p.m. Tuesday.

Step-by-Step: [Manually Entering Reported Time](#)

Note: You must ensure the "off cycle" option is selected.

2. If you manage employees who don't use My Leave:

Step-by-Step: [Uploading CU Regular Earnings Files](#)

Note: Enter "Y" into the "off cycle" field of the [CU Time Regular Earnings Template](#).

What to Do

Valid reasons for using the off-cycle payroll

- Late entry, or approval of hire or job changes
- Incorrect entry of job data
- Hours or amounts not entered or approved before payroll is processed (If this data is entered but not approved, users must go back and check the "off cycle" box.)
- Late hire of employees
- Late Social Security number obtained by an international employee



Job Data Compensation

Compensation Tab

Create Job Data with Template

Update Job Data with ePAR Pay Rate

The screenshot shows the 'Compensation' tab selected in a HR system. The top navigation bar includes 'Work Location', 'Job Information', 'Payroll', 'Salary Plan', and 'Compensation'. The 'Compensation' section displays fields for 'Effective Date' (02/01/2019), 'Effective Sequence' (0), 'HR Status', 'Payroll Status', 'Action', 'Reason', 'Job Indicator' (Primary Job), and 'Current' (with a calendar icon). Below this, the 'Compensation Rate' is set to 3,354.000000 and the '*Frequency' is 'M' (Monthly). A 'Go To Row' button is present. The 'Comparative Information' section is collapsed. The 'Pay Rates' section is expanded, showing a table with columns for Rate Code, Seq, Comp Rate, Currency, Frequency, and Percent. The table has two rows: 'Annual' with a rate of 40,248.000000 USD and 'MON Sal' with a rate of 3,354.000000 USD. The 'Hourly' rate is also shown as 19.350000 USD. The 'Pay Components' section is expanded, showing a table with columns for Rate Code, Seq, Comp Rate, Currency, Frequency, and Percent. The table has one row: 'BASEM' with a rate of 3,354.000000 USD. The 'Job Data' section is collapsed. The 'Employment Data' section is expanded, showing fields for 'Pay Group' (COT), 'Employee Type' (S), 'Tax Location Code' (NO LOCAL), and 'GL Pay Type'. The 'Earnings Distribution' section is collapsed. The 'Benefits Program Participation' section is collapsed.

*Rate Code	Seq	Comp Rate	Currency	Frequency	Percent
1 BASEM	0	3,354.000000	USD	M	

Payroll Tab

Update Pay Group with

ePAR Job Change

The screenshot shows the 'Payroll' tab selected in a HR system. The top navigation bar includes 'Work Location', 'Job Information', 'Payroll', 'Salary Plan', and 'Compensation'. The 'Payroll' section displays fields for 'Effective Date' (02/01/2019), 'Effective Sequence' (0), 'HR Status', 'Payroll Status', 'Payroll System' (Payroll for North America), and 'Payroll for North America'. Below this, the 'Pay Group' is set to 'COT' (Classified OT Eligible), 'Employee Type' is 'S' (Salaried), 'Tax Location Code' is 'NO LOCAL' (NONE), and 'GL Pay Type' is empty. The 'Combination Code' field is also empty. The 'Job Data' section is collapsed. The 'Employment Data' section is expanded, showing fields for 'Pay Group', 'Employee Type', 'Tax Location Code', and 'GL Pay Type'. The 'Earnings Distribution' section is collapsed.



My Leave

<https://www.cu.edu/hcm-community/collect-and-enter-time>

My Leave

- Confirm all hourly pay entered
- Confirm overtime/comp time calculations
- Timesheets are approved
- Verify uploads

CU Time

- CU Department Timesheet Review
- Employee Reported Time

The screenshot displays the CU HCM User WorkCenter interface. At the top, there are tabs for 'Calendar-Month', 'Calendar-Week', 'Calendar-Day', 'Timesheet', and 'Department Employees'. Below these is an 'Empl ID:' field with a search icon and a 'View Calendar' button. The main content area is divided into two sections. The top section, titled 'My Leave', features a yellow background with an icon of a person and a clock. The bottom section, titled 'CU Time', contains a 'NavBar: Navigator' with a list of links: 'CU Details', 'CU Processes', 'CU Department Timesheet Review', 'CU Employee Reported Time', 'CU Mass approve Reported Time', and 'CU Reported Time Summary'. To the right of the main content is a sidebar with 'HCM Navigation' links, including 'ePAR' (ePAR Actions, ePAR Approval, ePAR Status, Inquire ePAR Transactions), 'Personal Information' (Modify a Person, Person Organizational Summary, Maintain POI Relationship, Emergency Contact), 'Job Information' (Job Data, Contract Pay), 'Position Management' (Position Information, Position Summary, Position History, Budget Status, Vacant Budgeted Positions), 'Profile Management' (Person Profiles, Non-person Profiles), and 'Time Collection' (CU Employee Reported Time, CU Reported Time Summary, CU Onetime Deductions Load, CU One Time Payments Load, CU One Time Tax Load).



CU Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

CU Time – My Leave Upload

CU Department Timesheet Review

Compensation Frequency

☐ Monthly ☒ Bi-Weekly ☐ Annual

Pay Period End Date 09/07/2019

Search

Personalize | Find | View 100 | First 1-5 of 2752 Last

Department	Description
<input type="checkbox"/> 10000	Boulder Campus
<input type="checkbox"/> 10001	Office of the Chancellor
<input type="checkbox"/> 10002	Boulder Faculty Assmbly
<input checked="" type="checkbox"/> 10003	Staff Council
<input type="checkbox"/> 10004	Office of Data Analytics

Personalize | Find | View All | First 1 of 1 Last

Empl#	Name	Empl ID	Dept	Pay Group	FLSA Status	Payment Status	Batch ID	Supervisor Name	Company	Pay Begin Date	Pay End Date
<input type="checkbox"/> 0											

Auto-Create OT Exempt Time Sheets

Select All

Deselect All

Load to CU Time

Deny Timesheet

CU Reported Time

Earnings Begin Date 07/01/2019 Earnings End Date 07/31/2019

Company CU University of Colorado Pay Group USX University Staff Exempt

Department 30089 CLAS-Advising

Empl ID Empl Record 0 Name

Employee Reported Time Details

Regular Earnings

Off Seq Nbr	Cycle ?	Batch Run ID	Position Number	Business Unit	Job Code	SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created	Earnings Code	Reported Hours
1	<input type="checkbox"/>							My Leave	Sent to Payroll		08/14/2019	08/20/2019 05:46:33 PM	08/14/2019 11:35:20 AM	VAC	14.17
2	<input type="checkbox"/>							My Leave	Sent to Payroll		08/14/2019	08/20/2019 05:46:33 PM	08/14/2019 11:35:20 AM	VDK	-10.83
3	<input type="checkbox"/>							My Leave	Sent to Payroll		08/14/2019	08/20/2019 05:46:33 PM	08/14/2019 11:35:20 AM	SCK	8.00



CU Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

CU Time – Manual Entry

CU Reported Time

Earnings Begin Date 07/28/2019Earnings End Date 08/10/2019

Company CU University of ColoradoPay Group STU Student Workers

Department 30055Business School

Empl IDEmpl Record 0Name

Employee Reported Time Details

Regular Earnings

Seq Nbr	Off Cycle ?	Batch Run ID	Position Number	Business Unit	Job Code	SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created	Earnings Code	Reported Hours
1	<input type="checkbox"/>							Manual Time Sheet	Sent to Payroll		08/12/2019	08/16/2019 09:42:30 AM	08/12/2019 10:13:54 AM	STH	10.00

CU Reported Time

Earnings Begin Date 01/01/2019Earnings End Date 01/31/2019

Company CU University of ColoradoPay Group COT Classified OT Eligible

Department 10492I&S Business Svcs/HR

Empl IDEmpl Record 0Name

Employee Reported Time Details

Regular Earnings

Seq Nbr	Off Cycle ?	Batch Run ID	Position Number	Business Unit	Job Code	SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created	Earnings Code	Reported Hours
1	<input checked="" type="checkbox"/>							Manual Time Sheet	Sent to Payroll		02/04/2019	02/06/2019 11:45:04 AM	02/04/2019 11:58:39 AM	SCA	-6.66
2	<input checked="" type="checkbox"/>							Manual Time Sheet	Sent to Payroll		02/04/2019	02/06/2019 11:45:04 AM	02/04/2019 12:02:01 PM	VAA	-27.08
3	<input checked="" type="checkbox"/>							Manual Time Sheet	Sent to Payroll		02/04/2019	02/06/2019 11:45:04 AM	02/04/2019 12:02:02 PM	DK1	-2.26
4	<input checked="" type="checkbox"/>							Manual Time Sheet	Sent to Payroll		02/04/2019	02/06/2019 11:45:04 AM	02/04/2019 12:03:34 PM	VCT	11.88



CU Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

CU Time – Batch Upload

CU Regular Earnings load

Run Control ID clm160531

Report Manager

Process Monitor

Run

Process Request Parameters

*Company CU

*Batch Run ID CLM160531

File must be comma seperated (.csv), e.g. onetimeded.csv

*Attached File

File Format

Line 1 is header row (Required).
Data: Fields should be in the same order below. Required fields are in red. Optional fields in blue. (Optional fields still needs to be included in the file header, just leave those values blank if not applicable)
OffCycle, EmplId, Empl_Rcd, Earns Begin Date, Earns End Date, EarnCode,
Additional Pay Shift, Tax Periods, Tax Method, Benefit Deduction Override, Ben Ded Subset ID, General Deduction Override, Gen Ded Subset ID,
SpeedType, Hours or Amounts



CU Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

CU Time – Override SpeedType

CU Reported Time

Earnings Begin Date 08/01/2019Earnings End Date 08/31/2019

Company CU University of ColoradoPay Group USX University Staff Exempt

Department 10948 OIT-Administration

Empl IDEmpl Record 0Name

Employee Reported Time Details

Regular Earnings

Seq Nbr	Off Cycle ?	Batch Run ID	Position Number	Business Unit	Job Code	SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created
1	<input type="checkbox"/>					11003963		OneTime Payment	Sent to Payroll		08/15/2019	08/20/2019 05:48:43 PM	08/15/2019 08:59:17 AM

Earnings Code	Additional Pay Shift	Tax Periods	Tax Method	Deductions Taken	Deduction Subset ID	General Deductions Taken	General Ded Subset ID	Hours	Amount
MVT									3405.120



CU Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

My Leave Timesheet

Add/Edit Event

*From Date: 09/03/2019 *Time: 16:00

*To Date: 09/03/2019 *Time: 20:00

☐ Include Lunch

Amount: 4.000 Details

*Reporting To: Job 1

*Earnings: Student Hourly

Code: Mark as Worked

*Status: Mark as Worked

Description: SSP Survey

SpeedType: 63018459

Save Delete Close

Totals

Send To HRMS	Earn Code	Description	Hours	Rate	Total
Y	STH	Student Hourly	34.5	1	34.500
TOTAL:			34.5		34.500

Speed Types

Speed Type	Send To HRMS	Earn Code	Description	Hours	Rate	Total
63017481	Y	STH	Student Hourly	24.5	1	24.500
63018459	Y	STH	Student Hourly	10	1	10.000

CU Time Entry

	Earns Begin	Earns End	Company	Pay Group	Dept ID	Dept Name	Empl ID	Empl Rcd	Name	Posn Nbr	Batch Run ID	Pay Run ID	Off Cycle	Earn Code	Earn Code Descr	Entry Type	Hours	Oth Pay	Hrly Rate	Amount	Actual Hours	SpeedType	Status	Approval Date
1	08/25/2019	09/07/2019	CU	STU	21434	CSPH- Epidemiology General Ops		1				BW090719	N	STH	Student Hourly	My Leave	10.000000	0.00	0.000000	0.000	0.00	63018459	Sent to Payroll	09/10/2019
2	08/25/2019	09/07/2019	CU	STU	21434	CSPH- Epidemiology General Ops		1				BW090719	N	STH	Student Hourly	My Leave	24.500000	0.00	0.000000	0.000	0.00	63017481	Sent to Payroll	09/10/2019

Payroll Register with Accounting Detail

Company	Pay Group	Pay Period End	Off Cycle	Form ID	Check Dt	Check Status	Check Nbr	Reversed	Fiscal Year	Acct Period	Dept ID	Dept Name	Job Code	Posn Nbr	Earn End Dt	Earn Code	Earn Descr	Earnings	Account	SpeedType
CU	STU	09/07/2019	N	ADVICE	09/20/2019	Confirmed	7369226	N	2020	3	21434	CSPH- Epidemiology General Ops	4106		09/07/2019	STH	Student Hourly	200.00	407600	63018459
CU	STU	09/07/2019	N	ADVICE	09/20/2019	Confirmed	7369226	N	2020	3	21434	CSPH- Epidemiology General Ops	4106		09/07/2019	STH	Student Hourly	490.00	407600	63017481

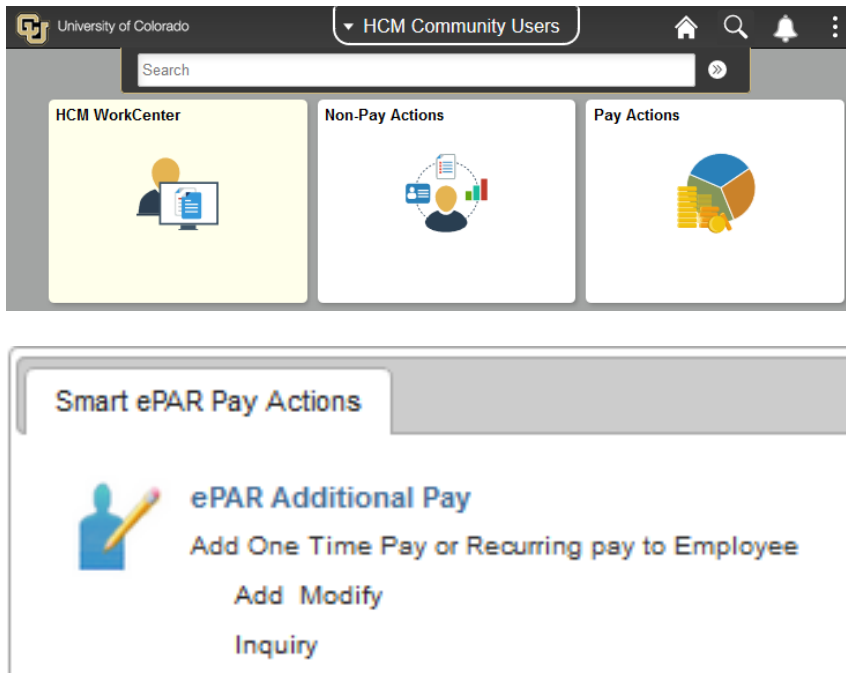


ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

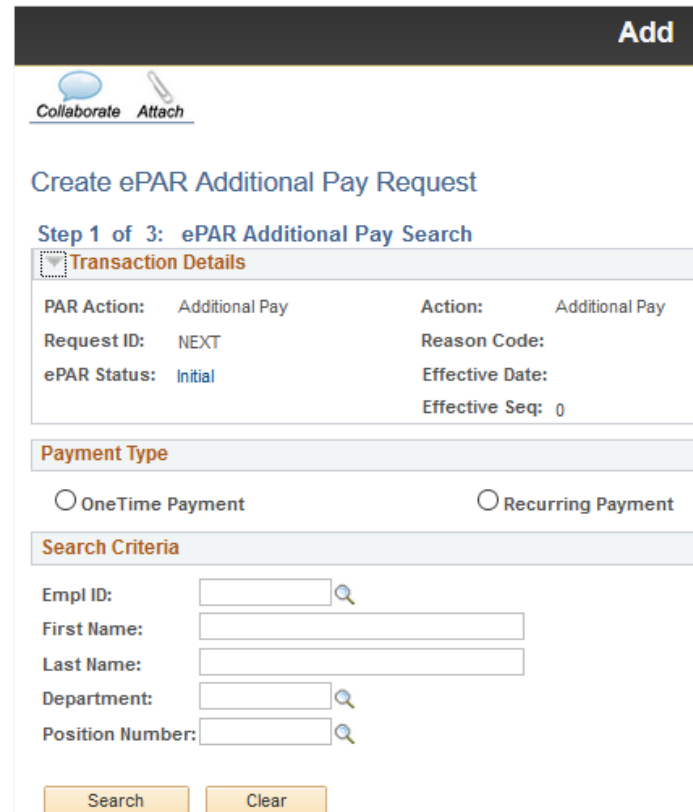
<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

One Time Payment or



The screenshot shows the HCM WorkCenter interface. At the top, there's a navigation bar with the University of Colorado logo, a search bar, and a dropdown menu for 'HCM Community Users'. Below this, there are three main sections: 'HCM WorkCenter' (highlighted in yellow), 'Non-Pay Actions', and 'Pay Actions'. The 'HCM WorkCenter' section contains an icon of a person at a computer. The 'Non-Pay Actions' section contains an icon of a person with a document. The 'Pay Actions' section contains an icon of a pie chart and a stack of coins. Below these sections, there's a 'Smart ePAR Pay Actions' section. It features a blue icon of a person with a pencil and the text 'ePAR Additional Pay'. Below this, it says 'Add One Time Pay or Recurring pay to Employee'. There are three buttons: 'Add', 'Modify', and 'Inquiry'.

Recurring Pay



The screenshot shows the 'Create ePAR Additional Pay Request' form, Step 1 of 3: ePAR Additional Pay Search. The form has a dark header with the word 'Add' in white. Below the header, there are two icons: 'Collaborate' and 'Attach'. The main title is 'Create ePAR Additional Pay Request'. Below this, it says 'Step 1 of 3: ePAR Additional Pay Search'. There are two tabs: 'Transaction Details' (selected) and 'Payment Type'. The 'Transaction Details' tab contains the following information:

PAR Action:	Additional Pay	Action:	Additional Pay
Request ID:	NEXT	Reason Code:	
ePAR Status:	Initial	Effective Date:	
		Effective Seq:	0

Below the 'Transaction Details' tab is the 'Payment Type' section. It has two radio buttons: 'OneTime Payment' (selected) and 'Recurring Payment'. Below this is the 'Search Criteria' section. It contains the following fields:

- Empl ID: [text input] [magnifying glass icon]
- First Name: [text input]
- Last Name: [text input]
- Department: [text input] [magnifying glass icon]
- Position Number: [text input] [magnifying glass icon]

At the bottom of the 'Search Criteria' section, there are two buttons: 'Search' and 'Clear'.



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

Faculty/University Staff

Classified

Retiree

Look Up Cancel Advanced Lookup

Search Results

View 100 First 1-27 of 27 Last

Earnings Code	Description
ADS	Administrative Stipend
ALW	Allowances - Uniforms
APF	Additional Pay Flat
AWR	Awards - Taxable
BAM	BrusMus Imputed
BON	Bonus
CTR	Other Contracts
GME	GME Medical Tax Gross
HN1	Honorarium - One Time Pymt
HSG	Housing Allowance - Taxable
INC	Incentive Pay
LEG	Med - Legal
MVA	Moving Expenses - Acard
MVP	BeColorado Move Payment
MVT	Moving Expense - Taxable
OVL	Overload Teaching
PPO	NonBase Building
REC	Recruitment Incentive Pay
REF	Referral Award
SEV	Severance
SP1	Stipend-Students except JC32xx
SUP	Supplemental Pay
TPD	Temporary Pay Differential
TTF	Taxable Tuition FICA
TTW	Taxable Tuition Waiver
UOC	UPI On Call Incentive Pay
UPI	University Physicians Inc

Look Up Cancel Advanced Lookup

Search Results

View 100 First 1-25 of 25 Last

Earnings Code	Description
ADS	Administrative Stipend
ALW	Allowances - Uniforms
AMP	Add't Medicare Payment
APF	Additional Pay Flat
AWR	Awards - Taxable
BAM	BrusMus Imputed
BON	Bonus
CTR	Other Contracts
DPD	Discretionary Pay Differential
GME	GME Medical Tax Gross
HN1	Honorarium - One Time Pymt
HSG	Housing Allowance - Taxable
INC	Incentive Pay
LEG	Med - Legal
MVP	BeColorado Move Payment
MVT	Moving Expense - Taxable
PPO	NonBase Building
REF	Referral Award
SEV	Severance
SUP	Supplemental Pay
TPD	Temporary Pay Differential
TTF	Taxable Tuition FICA
TTW	Taxable Tuition Waiver
UPI	University Physicians Inc
VSI	Voluntary Severance Incentive

Look Up Cancel Advanced Lookup

Search Results

View 100 First 1-7 of 7 Last

Earnings Code	Description
AMP	Add't Medicare Payment
APF	Additional Pay Flat
BAM	BrusMus Imputed
GME	GME Medical Tax Gross
MVP	BeColorado Move Payment
PRP	Pera Retired Officer Payment
RBA	Replacement Benefit Agreement



ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

ePAR One Time Pay

ePAR Additional Pay ReadOnly

Step 1 of 2: ePAR Additional Pay Action/Reason Selection DisplayOnly

Switch View:

Transaction Details

PAR Action: Additional Pay	Action: Additional Pay	Document ID: ePAR Additional Pay
Request ID: <input type="text"/>	Reason Code: One Time Payment	Document Instance: 465542
ePAR Status: Approved	Effective Date: 03/01/2019	Document Status: System Update / Completed
	Effective Seq: 0	GoTo: <input type="text"/>

Employee Details

Name: <input type="text"/>	Empl ID: <input type="text"/>	Empl Rcd: 0
Profile Type: <input type="text"/>	Profile ID: <input type="text"/>	Last Personnel Action: <input type="text"/>
Historical ePARs	Pending ePARs	Last Transaction Date: <input type="text"/>

Action/Reason Selection

Action: <input type="text" value="Additional Pay"/>	Reason: <input type="text" value="One Time Payment"/>
Effective Date: <input type="text" value="03/01/2019"/>	End Date: <input type="text" value="03/01/2019"/>

Additional Pay Info

*Earnings Code: Additional Pay Flat

*Earnings:

Smart ePAR Pay Actions

ePAR Additional Pay

Add One Time Pay or Recurring pay to Employee

Add Modify

Inquiry

New Funding

Empl ID: 279690 Empl Record: 0 Total Earnings: 300.00 ☐ Amt ☒ Pct

Personalize | Find | | First 1 of 1 Last







Earnings	Department	Project	Speedtype	Product	Fund Code	Distribution %
1	300.00	40058	41089212	1100	10	100.000



ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

-  **Time Collection**
 -  CU Employee Reported Time
 -  CU Reported Time Summary
 -  CU Onetime Deductions Load
 -  CU One Time Payments Load
 -  CU One Time Tax Load

CU Time – One Time Pay

CU Reported Time

Earnings Begin Date 03/01/2019 Earnings End Date 03/31/2019

Company CU University of Colorado Pay Group MON Faculty - Contracts

Department

Empl ID : Empl Record 0 Name

Employee Reported Time Details

Regular Earnings

Seq Nbr	Off Cycle ?	Batch Run ID	Position Number	Business Unit	Job Code	SpeedType	Sep Check Nbr	Entry Type	Status	Approver Name	Approval Date	Date Time Modified	Date Time Created
1	<input type="checkbox"/>		00482902	UCCS	1105	41089212		OneTime Payment	Sent to Payroll	Raney,Michelle Rene	02/28/2019	03/19/2019 05:12:32 PM	02/28/2019 07:13:50 AM



ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

ePAR Recurring Pay

ePAR Additional Pay ReadOnly

Step 1 of 2: ePAR Additional Pay Action/Reason Selection DisplayOnly

Switch View:

Transaction Details

PAR Action: Additional Pay Action: Additional Pay Document ID: ePAR Additional Pay
Request ID: Reason Code: Create Recurring Payment Document Instance: 493249
ePAR Status: Approved Effective Date: 08/01/2019 Document Status: System Update / Completed
Effective Seq: 0 GoTo:

Employee Details

Name: Empl ID: Empl Rcd: 1
Profile Type: Profile ID: Last Personnel Action:
Historical ePARs Pending ePARs Last Transaction Date:


Action/Reason Selection

Action: Additional Pay Reason: Create Recurring Payment
Effective Date: 08/01/2019 End Date: 01/31/2020

Additional Pay Info

*Earnings Code: TPD Temporary Pay Differential
*Earnings: 1,666.67
Goal Amount:
Comments: Temporary Additional pay for duties detailed in attached document

Smart ePAR Pay Actions

 **ePAR Additional Pay**
Add One Time Pay or Recurring pay to Employee
Add Modify
Inquiry

New Funding

Empl ID: 238434 Empl Record: 1 Total Earnings: 1,666.67 ☒ Amt ☐ Pct

Personalize | Find | | | First | 1-2 of 2 | Last

	Earnings	Department	Project	Speedtype	Product	Fund Code	Distribution %
1	833.33	20144	25A3910	63012219	1200	30	50.000
2	833.34	20144		63400304	1100	34	50.000



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

ePAR Additional Pay

<https://www.cu.edu/docs/sbs-additional-pay-entering-one-time-payment>

<https://www.cu.edu/docs/sbs-additional-pay-entering-and-reviewing-recurring-payments>

Create Additional Pay

Employee Pay Data
Create Additional Pay

Create Additional Pay

Employee Empl ID Empl Record 1

Additional Pay Find | View All First 1 of 1 Last

*Earnings Code TPD Temporary Pay Differential

Effective Date Find | View All First 1 of 1 Last

Effective Date 08/01/2019

Payment Details Find | View All First 1 of 2 Last

*Addl Seq Nbr 1 End Date 01/31/2020 Reason Not Specified

Rate Code

Earnings \$833.33

Hours

Hourly Rate

Goal Amount

Goal Balance

Sep Check Nbr

☐ Disable Direct Deposit

☒ OK to Pay

☒ Prorate Additional Pay

Applies To Pay Periods

☒ First ☐ Second ☐ Third ☐ Fourth ☐ Fifth

Job Information

Employee Type Salaried Standard Hours 40.00

Compensation Rate \$5,192.910000 Frequency Monthly

Default Job Data

Position 00686285

Business Unit

Department

Job Code 1309 Sr Professional Research Asst

Combination Code

GL Pay Type

Shift Not Applicable

Job Data Override

Position 00686285

Business Unit UAMC

Department 20143 SOM-DERM GENERAL OPERATIONS

Job Code 1309 Sr Professional Research Asst

Combination Code 63012219 Edit ChartFields

GL Pay Type

*Addl Shift Use Job Shift

Create Additional Pay

Employee Empl ID Empl Record 1

Additional Pay Find | View All First 1 of 1 Last

*Earnings Code TPD Temporary Pay Differential

Effective Date Find | View All First 1 of 1 Last

Effective Date 08/01/2019

Payment Details Find | View All First 2 of 2 Last

*Addl Seq Nbr 2 End Date 01/31/2020 Reason Not Specified

Rate Code

Earnings \$833.34

Hours

Hourly Rate

Goal Amount

Goal Balance

Sep Check Nbr

☐ Disable Direct Deposit

☒ OK to Pay

☒ Prorate Additional Pay

Applies To Pay Periods

☒ First ☐ Second ☐ Third ☐ Fourth ☐ Fifth

Job Information

Employee Type Salaried Standard Hours 40.00

Compensation Rate \$5,192.910000 Frequency Monthly

Default Job Data

Position 00686285

Business Unit UAMC Anschutz Medical Center

Department 20143 SOM-DERM GENERAL OPERATIONS

Job Code 1309 Sr Professional Research Asst

Combination Code

GL Pay Type

Shift Not Applicable

Job Data Override

Position 00686285

Business Unit UAMC

Department

Job Code 1309 Sr Professional Research Asst

Combination Code 63400304 Edit ChartFields

GL Pay Type

*Addl Shift Use Job Shift



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

CORRECTING PAY ISSUES



Collect and Enter Time

<https://www.cu.edu/hcm-community/collect-and-enter-time>

What to Do

Meet your time-collection and time-entry deadlines by doing the following:

- Collect time and approve leave—either in My Leave or externally.
- Load time into CU Time—the area from where time is pulled to process pay—and approve it.
- Approve all uploads and/or entries.
- Check your work using queries.

Verify Transactions

Payroll Data

[Payroll Register Account](#)

[Detail](#): CUES_HCM_PAYROLL_REGISTER_DTL

[Payroll Register](#)

[Summary](#): CUES_HCM_PAYROLL_REGISTER_SUM

[Payroll Register](#): CUES_HCM_PAYROLL_REGISTER

Leave Data

[Leave Accruals](#): CUES_HCM_LEAVE_ACCRUALS

[Leave Balances](#): HCM_LEAVE_BALANCES

[Annual Leave](#)

[Certification](#): CUE_BEN_ANNUAL_LV_CERT

[Leave Sweep](#): CUES_HCM_LEAVE_SWEEP



Confirm Pay

<https://www.cu.edu/hcm-community/collect-and-enter-time>



The screenshot shows the CU HCM User WorkCenter interface. At the top, there are tabs for 'WorkCenter' and 'Resources'. Below these is a section titled 'HCM Queries' with a refresh icon and a dropdown menu. Underneath is a 'Query Manager' section with a list of 15 queries. The queries are: Job List, Funding Distribution, Payroll Register Acct Detail, Payroll Register, Time Entry, Vacant Positions, Personnel Roster, Training Report, Dept Personnel & Org Roster, Paycheck Distribution, Leave Accruals, Leave Balances, Personnel Actions History, Funding Suspense Current Row, and Vacant Positions with Funding. At the bottom of the list, it says 'Top 15 Listed above. [Click here for ALL](#)' followed by a series of dots.

CU HCM User WorkCenter

WorkCenter Resources

HCM Queries

Query Manager

- [Job List](#)
- [Funding Distribution](#)
- [Payroll Register Acct Detail](#)
- [Payroll Register](#)
- [Time Entry](#)
- [Vacant Positions](#)
- [Personnel Roster](#)
- [Training Report](#)
- [Dept Personnel & Org Roster](#)
- [Paycheck Distribution](#)
- [Leave Accruals](#)
- [Leave Balances](#)
- [Personnel Actions History](#)
- [Funding Suspense Current Row](#)
- [Vacant Positions with Funding](#)

Top 15 Listed above. [Click here for ALL](#)

HCM Payroll Queries

- Personnel Roster confirm pay rate
- Confirm Job Data is correct
- Time Entry – all approved items
- Payroll Register
 - all time entry processed
 - pay rates consistent with Personnel Roster
- Payroll Register with Accounting Detail



Correcting Pay

<https://www.cu.edu/hcm-community/correct-pay>

<https://www.cu.edu/docs/jaid-common-earnings-codes-and-their-pay-groups>

Correcting Pay Options

- Stopping pay in progress to avoid errors
- Issuing late pay
- Recouping money that was overpaid
- Rectifying Deduction Errors
- Handdrawn Payroll Warrants
- Issuing additional pay
- Manual Check Corrections

Ensure proper pay.
Use the Earning Codes and Pay
Groups Job Aid.

Find into which pay group your employees fall so
you categorize them correctly.

 **Common Earnings Codes and their Pay
Groups**



Check Pull

<https://www.cu.edu/hcm-community/correct-pay>

<https://www.cu.edu/docs/sbs-manually-entering-reported-time>

Causes for a Check Pull

- An employee is going to be overpaid due to a termination, short work break, or a reduction in FTE.
- An employee has passed away, and pay must be issued to his/her estate or heirs.
- Paycheck fraud is suspected.
- A physical check must be intercepted and rerouted to a new address.
- There was an error—of any kind—that will result in an overpayment.

What to Do

Please notify the employee that his or her pay is being pulled and why.

Email HCM_Community@cu.edu.

- title the email **Check Pull with the Employee's Name and ID.**

Include in the email:

- the affected employee's name.
- the employee's CU ID.
- the pay period end date.
- the reason for the pull (e.g., "prevent overpayment"; "bank account closed").
- When the correct pay will be entered in the off-cycle. (Required in order to correctly process any benefits)



Check Pull

<https://www.cu.edu/hcm-community/correct-pay>

<https://www.cu.edu/docs/sbs-manually-entering-reported-time>

Follow-up with the Check

- If an employee's pay is pulled to avoid overpayment, the **entire check must be pulled**. ES cannot pull "partial" checks.
- Notify any other affected departments when a paycheck includes more than one position
- Ask Employee Services for assistance if needed.

Follow-up with ES

- If pay will be reissued, enter into CU time with the next off-cycle.
- Be sure to confirm with ES when pulling the check that the pay will be reissued in the off-cycle.
- Do not submit a Handdrawn request when the pay was entered into CU Time.
- If a check included benefits, they must be manually entered by ES in the off-cycle.
- If no check will be reissued, and benefits were taken, confirm with ES and contact the employee to make arrangements with ES for the benefits.



Issuing Late Pay

<https://www.cu.edu/hcm-community/correct-pay>

<https://www.cu.edu/docs/sbs-manually-entering-reported-time>

Reasons for Late Pay

- Check pull and pay must be reentered
- Incorrect job data entered
 - Standard hour changes/pay miscalculation
 - Minimum wage under threshold
- Job data not approved in time for payroll
- CU Time not approved in time for payroll
- Late hire pay not entered in CU Time
- Late pay for missed biweekly timesheet
- An international employee's Social Security number was not available when wages were earned.

****These are not reasons for handdrawn requests**

What to Do

- Enter time into CU Time
- To use the [offcycle payroll](#), follow the deadlines posted in the [payroll production calendar](#) (generally 5 p.m. each Tuesday).
- When you meet the weekly off-cycle time-entry deadline, paychecks are ready on Friday of the same week.
- **LTS:** Late Student Pay (always use this earn code for late Student Pay)



<https://www.cu.edu/docs/sbs-manually-entering-reported-time>

58

Handdrawn Warrants

<https://www.cu.edu/docs/handdrawn-warrant>

What to do?

- Complete the [Handdrawn Form](#)
- Submit the form to offcycle_pbs@cu.edu (or click the submit button on the form).
- Please do NOT submit the form to HCM Community.
- If an ES Payroll representative does not CONFIRM the handdrawn approval with you, the handdrawn will not be, or was not processed.

Remember:

- **Use CU Time rather than requesting a handdrawn check whenever possible.**
- **If you use CU Time, DO NOT also request a handdrawn.**
- **Doing both will overpay the employee.**



University of Colorado

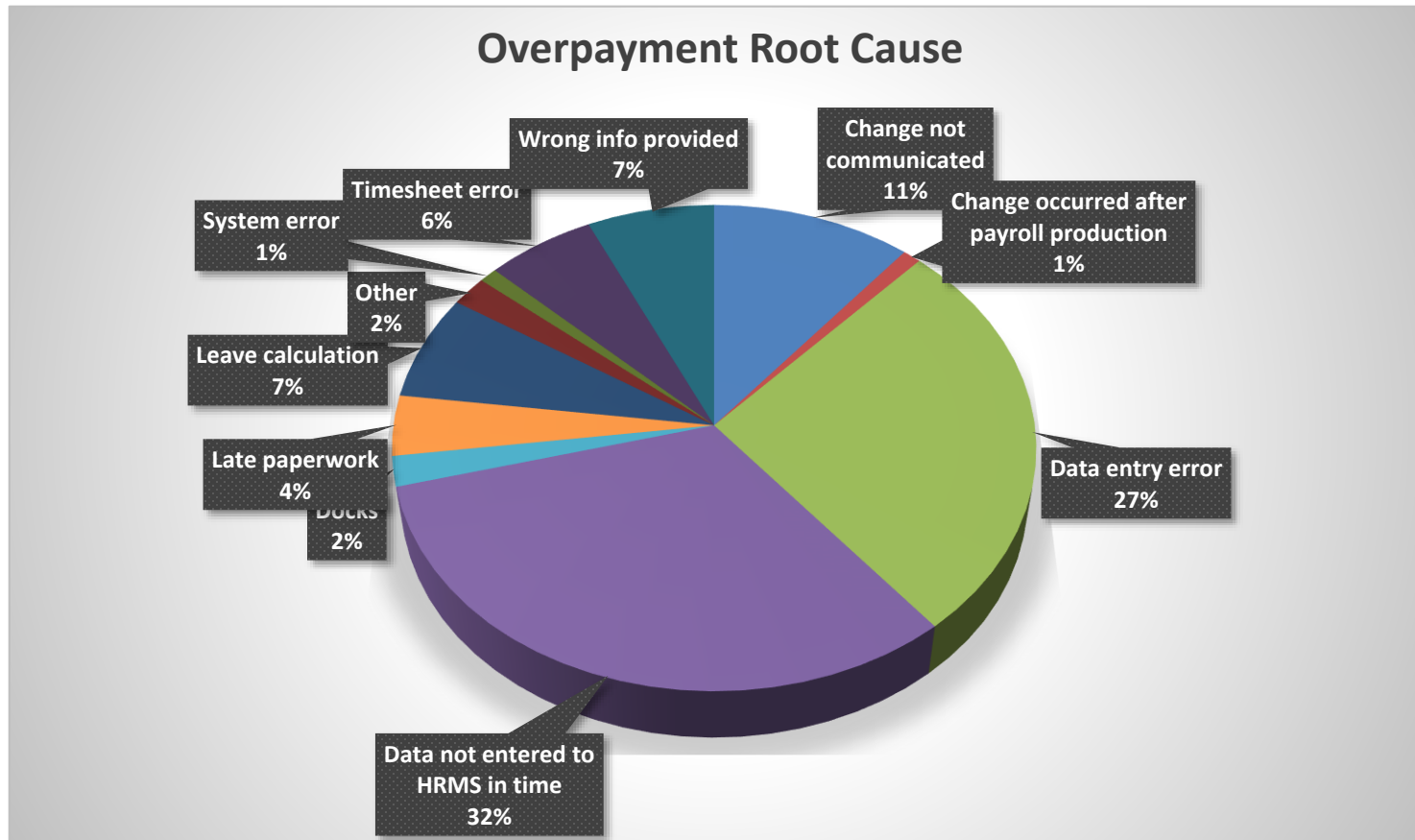
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

Overpayments

<https://www.cu.edu/docs?text=overpayment&dept=All>

<https://www.cu.edu/hcm-community/correct-pay>

Sum of Overpayments in September 2019 = \$219,829.60



<https://www.cu.edu/docs/es-procedure-overpayment>
<https://www.cu.edu/docs/notice-overpayment-form>

- Update HCM data
- Inform the Employee
- Submit the overpay form to ES Payroll
- ES resolves directly with the employee

- Full return posted upon full receipt
- Partial returns posted at calendar year end (reflected in W-2)
- Partial returns posted at fiscal year end

- When grant funding is in play, hold the overpayment portion of the check in a department fund until the credit is posted, and ES can post the return there.



Ways to Minimize Overpayments

<https://www.cu.edu/docs/es-procedure-overpayment>

<https://www.cu.edu/docs/notice-overpayment-form>

Preventing Overpayments

1. Run payroll registers
2. Run queries to find employees that are still active or with an upcoming/past Appointment End Date
 1. Dept Personnel & Org Roster
 2. End of Appointment or Contract
 3. Possible Terminations Needed
3. Enter Appointment End dates for hire which could serve as a reminder.
4. Request pay pull if it's caught before pull deadline
5. Term employee records as soon as they're no longer employed with CU

Impact to Employee

- Employee becomes responsible for repaying the taxes associated with the overpayment if the overpayment occurred in a previous tax year
- Employee would be responsible for those additional amounts if they left the University's employment for any reason or do not earn taxable wages in 2019
- If no taxes have been deducted in current year, we must add these taxes (paid on your behalf to the IRS and Colorado state government for the past year) to the amount due



Overpayment Calculation

2019 Earnings: \$1000 + Overpaid = \$100.00

Employee Withholding for \$100 = \$14.63

EE Withholding: **Fed tax:** \$10.00 **State tax:** \$4.63

EE/ER paid: **Social Sec:** \$6.20 **Meditax:** \$1.45

EE Contribution: **401A:** \$5.00 **or PERA**

Still employed in 2020: Returns \$100

2019 Regular Earnings: \$1000 + Overpaid = \$100.00

- W-2 2019 \$1100 (including \$100 overpaid)
- W-2 2019 reflects withholding (including \$14.63 taxes)
- Adjustments to OASDI, Meditax, 401a, 403b, PERA are made with the overpayment.
- ES requests permission for OASDI/Meditax refund, and a retirement vendor refund

2020 Regular Earnings: \$1000 + Returns \$100.00

- W-2 2020 Income - \$100
- W-2 2020 reflects withholding reduced by \$14.63
- Instead of collecting withholding for all of 2020 regular earnings, the withholding is reduced since \$100 was already collected and "pre"-paid in 2019

Not employed in 2020: Returns \$114.63

- No 2019 tax adjustments possible against 2020 year pay if there is no new 2020 pay generated.
- ES requests permission for OASDI and Meditax refund if no longer employed by CU.

W-2	2019	2020
Earn	\$1000.00	Earnings
OP	\$100.00	-\$100.00
Net	\$1100.00	Reduced by \$100

W-2	2019	2020
Fed	\$10.00	-10.00
State	\$4.63	-4.63
OASDI	Remove	N/A
MediTax	Remove	N/A
Retire	Remove	N/A
Tot Tax	\$14.63	- 14.63



IRS Pub 15: Employer's Tax Guide

<http://www.irs.gov/pub/irs-pdf/p15.pdf>

Employee Reporting of Repayment, page 35

The wages paid in error in the prior year **remain taxable to the employee for that year**. This is because the employee received and had use of those funds during that year.

The employee isn't entitled to file an amended return (Form 1040X) to re-cover the income tax on these wages.

Instead, the employee may be entitled to a **deduction or credit for the re-paid wages on his or her income tax return for the year of repayment**.

However, the employee should file an amended return (Form 1040X) to recover any Additional Medicare Tax paid on the wages paid in error in the prior year.

Repayment of prior year wages (Employer)

If you receive repayments for wages paid during a prior year, report an adjustment on Form 941-X or Form 944-X to recover the social security and Medicare taxes.

You can't make an adjustment for income tax withholding because the wages were income to the employee for the prior year.

You can't make an adjustment for Additional Medicare Tax withholding because the employee determines liability for Additional Medicare Tax on the employee's income tax return for the prior year.

You also must file Forms W-2c and W-3c with the SSA to correct social security and Medicare wages and taxes. Don't correct wages (box 1) on Form W-2c for the amount paid in error. Give a copy of Form W-2c to the employee.



IRS Pub 525, Taxable and Nontaxable Income

<http://www.irs.gov/pub/irs-pdf/p525.pdf>

Withholding Taxes across Tax Years

- In accordance with IRS requirements as stated above, Employee Services may **adjust taxable income and tax withholding** balances only for the amount of repayment received in the **same tax year** in which the overpayment occurred.
- Therefore, when recover of an **overpayment crosses into a subsequent tax year**, the amount due from the employee is increased by withholding taxes (both federal and state) associated with any unpaid balances at the end of the tax year.
- Employee Services will send a **Letter of Credit for Income Tax Purposes** to each employee in this situation in the January following the tax year in which the repayment occurred, showing the amount repaid in that year.

Repayments, pg. 34

If you had to repay an amount that you included in your income in an earlier year, you may be able to deduct the amount repaid from your in-come for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may be able to take a credit against your tax for the year in which you repaid it. In most cases, you can claim a deduction or credit only if the repayment qualifies as an expense or loss incurred in your trade or business or in a for-profit transaction.

Repaid wages subject to social security and Medicare taxes. If you had to repay an amount that you included in your wages or compensation in an earlier year on which social security, Medicare, or tier 1 RRTA taxes were paid, ask your employer to refund the excess amount to you. If the employer refuses to refund the taxes, ask for a statement indicating the amount of the over-collection to support your claim. File a claim for refund using Form 843



Overpayments and ePERS

<https://www.cu.edu/controller/training/epers-training/certifying-electronic-personnel-effort-reports-epers>

- Correct the overpayment in the same period it was overpaid
- Do not reduce the pay for the next period to “cover” the overpayment
- Pay flows to ePERS
- If the pay is captured incorrectly, it will be reported and certified incorrectly

Who Needs to Certify ePERS?

Individuals who work on sponsored projects are required to certify their effort on those projects. If you need to certify effort, you'll receive an email after the end of the semester; the email subject line will read "Your ePER Requires Certification."

What is ePERS?



How to Access Your ePER

Log in to your [campus portal](#). Click on the **CU Resources Home** drop-down menu and select **Business Tools**, then click on the **ePERS** tile.



Paycheck – Manual Changes

Rather than a Payroll Expense Transfer, a **manual check** is required for changes to:

- **Job Codes**
- **Earn Codes**
- **Position #**

What to do:

- Use this form to enter changes
- Describe need
- Approval
- ES tracking
- Email to HCM_Community@cu.edu

HCM Manual Adjustment Form								
Employee Name	Employee ID	DEPT #	Requestor	Date of Request				
<p>Use this HCM Manual Adjustment Form to request changes to Job Codes, Records, Earnings Codes, Pay Groups, Positions, etc. Use PET's when the only change is to the speed type.</p> <p>When paychecks include Sponsored Projects (Grants and Contracts) funding, submit a request that groups paychecks by ePERs semester term.</p> <p>Spring Semester, January 1 to May 31 Summer Semester, June 1 to August 31 Fall Semester, September 1 to December 31</p>								
Status	Pay Ending	Employee Record	Pay Group	Earnings Code	Job Code	Position number	Amount	Comment
Paid								
Paid								
Requested Change								
Requested Change								
Paid								
EXAMPLE:								
Paid	03/31/16	1	STM	STS	1505	00888888	1,500.00	23456789
Requested Change	03/31/16	1	STM	STS	1505	00888888	500.00	23456789
Requested Change	03/31/16	2	SPD	STP	3204	00988889	1,000.00	12345678
<p>Feel free to add additional lines if the changes require a different record, speedtype, etc.</p> <p>You will be required to update HCM Job Data information to reflect the above changes back to the dates indicated. This may require correction of history --so please involve those authorized to make corrections.</p> <p>If the changes involve the 3200 Job Codes for a prior tax year, please attach the Stipend/Fellowship documentation required which names the employee, the amount of the stipend and the timeframe. Changes to a prior tax year cannot be made without such documentation.</p> <p>Changes to a prior tax year may require a W2c to be issued to the employee. Please update address and phone data in order to make the documents accurate.</p>								
<p>DESCRIPTION OF CHANGES: Tell us why the change is needed:</p>								



ePERs and Manual Checks

Sometimes there are incorrect job data entries that require corresponding check corrections.

- For example, if an employee was paid wages but should have been a stipend recipient, the pay group, job code, and earn code must be changed and a W2c generated. This form facilitates that process.
- Be aware that these check changes that cross ePERs terms will affect ePERs certifications.

HCM Manual Adjustment Form									
Employee Name	Employee ID		DEPT #		Requestor			Date of Request	
<p>Use this HCM Manual Adjustment Form to request changes to Job Codes, Records, Earnings Codes, Pay Groups, Positions, etc. Use PET's when the only change is to the speed type.</p>									
<p>When paychecks include Sponsored Projects (Grants and Contracts) funding, submit a request that groups paychecks by ePERs semester term. Spring Semester, January 1 to May 31 Summer Semester, June 1 to August 31 Fall Semester, September 1 to December 31</p>									
Status	Pay Ending	Employee Record	Pay Group	Earnings Code	Job Code	Position number	Amount	Comment	
Paid									
Paid									
Requested Change									
Requested Change									



Payroll Expense Transfers

<https://www.cu.edu/docs/sbs-payroll-expense-transfers>

What to Do

- Process through HCM
 - CU PETs and Funding -> New PET Request
- Changes funding sources for a paycheck
- Does not change job codes/earn codes/position numbers on checks
- Controller access –
 - May change benefit funding
 - May change account codes



Human Capital Management: Step-by-Step Guide

Payroll Expense Transfers – PETs (Regular Users)

This guide describes how to create and submit a Payroll Expense Transfer (PET).

PETs are used to move expenses related to earnings to different SpeedTypes, which uniquely identify funds. PETs make funding changes for payroll that has already posted. They do not increase or decrease expenditures, and are only used to correct the SpeedType of the funding source.

PETs can only be completed on allowable earnings codes. To move expenses related to restricted earnings codes, or changes that apply only to taxes or deductions, contact your campus controller's office.

Contents

Payroll Expense Transfers – PETs (Regular Users)	1
Before You Begin.....	1
Step 1: Creating a PET Request and Search for Paychecks	2
Step 2: Redistributing the Earnings.....	4
Updating the New Distribution Manually	4
Using the Funding Template for Copy	5
Step 3: Applying Funding Template to Future	7
Step 4: Completing the PET.....	7

Before You Begin

Information You Will Need:

- Required search criteria, such as employee ID (Empl ID), position number or SpeedType, as well as either pay begin and end date range or earnings begin and end date range.
- Optional search criteria, such as department number, earnings code, or job code.
- SpeedTypes of the funds to which the earnings should be transferred.
- New distribution of the funding (amount or percentage). For example, your department may want to allocate a fixed amount to a SpeedType, and the remaining amount to another SpeedType. You can specify a fixed amount and then the percentage will calculate accordingly. The total allocation across SpeedTypes must always equal 100%.
- Documents to attach that support the decision to update the funding.
- Explanation for the transfer. Adding comments to PETs to explain the reason for the transfer of funds is a good practice, and some campus departments may require them.
- Employee IDs of any ad-hoc approvers.
- If a grant is involved, a statement from the principal investigator (PI, also project principal, or project fiscal principal) for any changes to pay or earnings over 180 days.

¹ HCM Step-by-Step Guide | [hom_sbs-Payroll-Expense-Transfer-PET.docx](#)
Revised: March 10, 2019 | Prepared by: Employee Services | Training Feedback: system_training@cu.edu



Thank You

Email hcm_community@cu.edu

Tel: 303-860-4200 x 2 Payroll

Tel: 303-860-4200 x 3 Benefits

Questions and comments are always welcome

Catherine McCoy, CPP
Payroll HR/GL Specialist, Employee Services
University of Colorado, 1800 Grant Street, Suite 400, Denver, CO 80203
t 303 860 6123 | Catherine.mccoy@cu.edu

