



## Policy 2.8 General Payroll Information

**Responsible Official:** VP for Finance  
**Administering Division/Department:** Payroll  
**Effective Date:** January 01, 2008  
**Last Revision:** March 13, 2009

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### Overview

The purpose of this policy is to provide general information regarding the operations and structure of the Payroll Department/Human Resources System.

### Applicability

All employees.

### Policy Details

#### 2.8.1 General

The Payroll Department strives to pay employees in an accurate and timely manner.

The [Payroll Department](#) is responsible for:

1. Processing all wages and salary payments.
2. Withholding proper taxes and setting up authorized deductions.
3. Answering employee and departmental inquiries.
4. Collecting and remitting garnishments, tax liens, and child support.
5. Issuing earnings statements and W-2s.
6. Reviewing all payroll payment requests for accuracy.
7. Calculating and depositing all taxes.

The University uses the [Human Resources system](#) to maintain all payroll, fringe benefit, and personnel information. The Human Resources System performs all gross-to-net calculations, including computation of tax withholdings and most of the cost calculations for fringe benefits. Employees are provided a log-in ID and password to the system when they are hired.

## 2.8.2 Payroll Processing

Payroll Services processes three payrolls on this strict schedule:

### 1. Monthly Payroll

Monthly payments are made to faculty and staff members whose positions are salaried. This includes stipends and fellowships to students or postdoctoral candidates.

### 2. Biweekly Payroll

Biweekly payments are made to employees whose positions are hourly. Their positions fall under the [Fair Labor Standards Act](#).

### 3. Monthly Supplemental

Payments such as awards, extra-duty payments, and retroactive salary adjustments are made on a monthly basis as a supplemental or separate check.

An individual can be paid a Non-Compensatory Award and still be on one of the other two payrolls at the same time.

The [Payroll Calendar](#) is available on the [Payroll](#) website.

## 2.8.3 Holiday Schedules

From time to time there may be changes in the Payroll Department deadlines due to holidays. All employees and departments should note any changes from the regular schedule.

[Human Resources](#) and the Payroll Department will forward information to departmental Human Resource Representatives and Timekeepers when a deadline changes.

## 2.8.4 Overtime Pay

Payment for overtime hours must be made in accordance with the provisions of the Fair Labor Standards Act. Hours worked over 40 in a week must be paid as overtime.

Payment for overtime will be made by the Payroll Department in the next regularly scheduled payroll cycle.

## Definitions

*Human Resource System:* The system used by the Payroll Department and Human Resources to pay salaries and wages to employees in an accurate and timely manner. The system also provides information for managerial purposes.

*Fair Labor Standards Act:* The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and child labor standards affecting full-time and part-time workers.

## Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.8>
- [Payroll Processing Calendar:](http://www.finance.emory.edu/index.cfm) (<http://www.finance.emory.edu/index.cfm>)
- [Payroll Department:](http://www.finance.emory.edu/external/deptpages/pay/index.cfm) (<http://www.finance.emory.edu/external/deptpages/pay/index.cfm>)
- [Human Resources System:](https://psofthr.cc.emory.edu/psp/hrprod/?cmd=login) (<https://psofthr.cc.emory.edu/psp/hrprod/?cmd=login>)
- [Fair Labor Standards Act:](http://www.dol.gov/esa/whd/flsa) (<http://www.dol.gov/esa/whd/flsa>)
- [Human Resources:](http://emory.hr.emory.edu/eu/index.html) (<http://emory.hr.emory.edu/eu/index.html>)

## Contact Information

| Subject            | Contact | Phone        | Email             |
|--------------------|---------|--------------|-------------------|
| Payroll Operations | N/A     | 404.727.6100 | payroll@emory.edu |

## Revision History

- Version Published on: Mar 20, 2007
- Version Published on: Mar 20, 2007 (*Original Publication*)