

**POLICY NAME: Payroll Department**

**POLICY NUMBER: Manual of Business Procedures Section 55**

<b>Authority Title and Review Information:</b>	<b>Name and Date</b>
<b>Approval Authority:</b>	Senior Vice President, Chief Financial Officer and Treasurer
<b>Responsible Executive:</b>	Associate Vice President and University Controller
<b>Responsible Office:</b>	Office of the Controller
<b>Responsible Officer:</b>	Payroll Office Manager
<b>Policy Category:</b>	Finance
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### **I. Determining Employment Status - Employee Versus Independent Contractor**

#### **1. Employee**

1. Every individual performing services for the University and compensated by the University is presumed to be an employee unless they can meet the criteria of independent contractor status (discussed in item I.,B.). Generally, every individual who performs services that are subject to the will and control of the University, as to whether **what** must be done and **how** it must be done, is an employee. It does not matter that the University allows the employee considerable discretion and freedom of action, as long as the University has the **legal right** to control both the method and the result of the services.

2. University policy requires that the following workers be compensated as employees:

1. Anyone teaching a four-credit course offered by the University.
2. Anyone currently employed by the University who performs additional services outside their regular job description.
3. Anyone currently enrolled at the University as a student.

4. The status of any worker that does not fall into one of the above categories must be evaluated based on the Internal Revenue Service common law rules for distinguishing between employees and independent contractors.

## 2. Independent Contractors

1. The general rule of thumb is that an individual is an independent contractor if the University has the **legal right** to control or direct **only** the result of the work and not the means and methods of accomplishing the result. Generally, independent contractors hold themselves out in their own names as self-employed and make their services available to the public.
2. Examples of individuals who might meet the criteria for independent contractor status include:
  - i. Guest performers or artists who otherwise are not affiliated with the University.
  - ii. Guest speakers or guest lecturers brought to the University for very short durations because of their expertise.
  - iii. Individuals providing professional services, such as attorneys, accountants and other consultants.
3. See Section 76 for instructions for processing independent contractors.
4. When the status of a worker cannot be determined from the above guidelines, contact the Payroll Department (355-5010) or Accounting (355-5000) for guidance **prior** to the services being performed.

## II. University Payrolls

### 1. Pay and Pay Dates

1. Academic and salaried support staff - Employees under these classifications are paid on a monthly payroll ending the last day of the month. Paychecks are distributed on the last working day of the month.
2. Graduate Assistants - Graduate assistants are paid every other Friday on a bi-weekly payroll basis in the same manner as hourly and student employees.
3. Hourly employees - Regular hourly employees and clerical-technical employees are paid every other Friday on a biweekly payroll basis.
4. Student employees - Student employees are paid every other Friday on a biweekly payroll basis in the same manner as hourly employees.
5. Pay schedules and pay dates are posted on the MSU Payroll website.

### 2. Information Required for Payroll Processing

1. Form W-4 (Federal), Employee's Withholding Allowance Certificate and Form MI-W4 (Michigan), Employee's Michigan Withholding Allowance Certificate.
  1. Form W-4 (Federal) and Form MI-W4 (Michigan) must be filed by every employee. To complete these forms, employees should electronically submit forms through the EBS portal. If an employee does not complete both Form W-4 and Form MI-W4, tax withholdings will be taken from the

employee's earnings at the highest withholding rate (i.e., single marital status).

2. An employee must file a new Form W-4 and/or Form MI-W4 each time the employee wishes to have additional amounts withheld per pay period.
3. Employees will need to update their city tax withholdings (resident and work) in EBS.
4. Employees' primary work location is out of state.

If an employee's primary work location is not in the state of Michigan, please contact the payroll office for directions on what state withholding forms need to be completed. This does not refer to employees who are in travel status. Contact the Payroll office at [payroll@ctrl.msu.edu](mailto:payroll@ctrl.msu.edu) or 517-355-5010.

(Examples: on-line instructor working in Arizona, development officer stationed in California, etc.)

## 2. Verification of Social Security Card Information

All University employees should present a valid social security card at the time they are processed for employment. The University is required to pay its employees under the exact number and name that appear on the social security card.

## 3. International (Non-resident) Employees

1. International non-resident employees will be sent an email requesting them to submit FNIF documentation to the Payroll Department to determine their eligibility for exemption from federal, state and/or FICA withholding taxes.

2. Changes in residency status should be reported to the employing department as well as the Payroll Department to ensure proper taxing status.

## 3. Optional Information for Payroll Processing

1. Employees are required to sign up for either direct deposit or PayCard. Employees will need to log into EBS to set up or make changes to their direct deposit or to request a pay card.

2. Benefit Enrollment - Employees wishing to participate in employee benefit programs such as retirement, health, accident and life insurance, etc. can enroll through the [EBS portal](#). Questions regarding benefits should be directed to the HR Solutions Center.

## 4. Appointment and Hiring

### 1. I-9 Processing

Employees hired for paid employment in the United States after November 6, 1986, must complete section 1 of the I-9 form on or before the first day of employment. For details, go to [I-9 Processing Information](#).

### 2. Academic Appointments

All academic appointments are initiated by the department and processed by the Academic Human Resource office. Each academic employee should present a valid social security card for verification of social security number and name. To complete a Federal W-4 and MI W-4, academic employees should access the [EBS portal](#).

### 3. Salaried Support Staff and Hourly Employees

Positions for all employees under these classifications are initiated by the department and processed by the Human Resource Staffing Services office. New employees should present a valid social security number card for verification of their social security number and name. To complete the Federal W-4 and MI W-4, employees should access the [EBS portal](#).

### 4. Graduate Assistant Appointments

All graduate assistant appointments are initiated by the department and processed by the Human Resource Staffing Services office. New graduate assistants should present a valid social security number card for verification of their social security number and name. To complete the Federal W-4 and MI W-4, graduate assistants should access the [EBS portal](#). Graduate assistants are required to be registered students during the semester for which they hold an assistantship; it is a condition of their employment. For further information related to graduate assistantships, please reference the [Graduate Assistantship Brochure](#).

### 5. Student Employees

Positions for all student employees are initiated by the department and processed by the Student Employment Office. New student employees should present a valid social security number card for verification of their social security number and name. To complete the Federal W-4 and MI W-4, student employees should access the [EBS portal](#).

1. All University students compensated for services rendered must be paid through the Payroll Department. All other payment mechanisms are not allowed.
2. Student employees are required to be registered students during the academic year for which they hold a student employee position. They

retain their student status between semesters until the degree sought is obtained.

## 5. Forms Required for Payroll Processing

1. Academic, Graduate Assistants, Salaried Support Staff, and Clerical-Technical
  1. Payrolls are prepared automatically from appointments and personnel information.
  2. Departments are responsible for reconciling all employees' time. Any factors that would alter an employee's compensation, such as termination, leave without pay or days lost without pay, should be reported to the appropriate HR representative **immediately**. Pay adjustments due to overtime should be processed as outlined in item V of this section.
  3. Time for both attendance and absences should be reported in full hour or tenth of an hour increment (reference 'Time Sheet Minutes to Tenths Conversion chart).
2. Hourly Labor and Student Employees (excluding Clerical-Technical)
  1. Payrolls are prepared based upon reported and approved time using the Cross Application Time System (CATS) in the HR/Payroll system. Departments are responsible for reporting and approving time electronically using the CATS system.
  2. Departments with automated time collection systems who have been authorized to transmit employee time information via a file transfer should submit approved time data according to the predetermined schedule provided by the Payroll Department.
  3. Time for both attendance and absences should be reported in full hour or tenth of an hour increment (reference 'Time Sheet Minutes to Tenths Conversion chart).

## 6. Rate of Pay

1. Academic - Rate of pay is determined by the department and subject to minimum salary guidelines established by the Provost and Board of Trustees. Rate changes are made on the basis of a new appointment or a change of status on an existing appointment subject to proper approval.
2. Graduate Assistants - Rate of pay is determined by the department and is subject to established stipend ranges established by Human Resources. Rate changes are made on the basis of a new or amended appointment subject to proper approval.

3. Salaried Support Staff - Rate of pay and rate changes are approved and provided to the Payroll Department by the Office of Human Resource Services.

4. Hourly Employees - Rate of pay and rate changes for hourly employees are approved and provided to the Payroll Department by the Office of Human Resource Services

5. Student Employees - Job classification and grade level are approved and provided to the Payroll Department by the Student Employment Office.

## **7. Deadline for Submitting Payroll Information and Changes**

### **1. Time Reporting**

1. Biweekly pay periods for hourly labor and student employees end on Saturday at midnight. Time for hourly employees, excluding clerical-technical, must be entered and approved for payment in CATS by 5:00 pm Friday evening following the pay period end date. Specific instructions will be issued by the Payroll Department when holidays affect the time reporting deadlines.
2. Reported time that misses the Friday deadline will be included in the next biweekly payroll schedule. Time-requiring payment prior to that date will require an off-cycle payment request (subject to a \$100.00 processing fee chargeable to the department). (see exhibit 55-E).

### **2. Employment Data Information**

1. For salaried employees paid on the monthly pay cycle must be approved by the appropriate Human Resource office on or before the HR deadline designated for each monthly payroll in order for the payment to process on the current pay cycle. Employment data that misses the deadline will be included in the next monthly payroll schedule. Payments required to be made prior to that date will automatically result in an off-cycle payment (subject to a \$100.00 processing fee chargeable to the department).
2. For graduate assistants and clerical technical employees must be approved by the appropriate Human Resource office on or before the current pay period end date for payment to process on the current pay cycle. Employment data that misses the deadline will be included on the next biweekly payroll schedule. Payments required to be made prior to that date will automatically result in an off-cycle payment (subject to a \$100.00 processing fee chargeable to the department).

3. Tax withholding forms and direct deposit/PayCard authorizations should be submitted electronically through EBS and will be processed according to the effective dates posted in the [EBS portal](#).
4. Submissions of corrections to previously reported information must be submitted via email to [payroll@ctrl.msu.edu](mailto:payroll@ctrl.msu.edu). This includes corrections to amounts and/or account funding strings on Special Payment Authorization forms, Additional Payment forms or CATS entries that are retroactive beyond 2 monthly or 4 biweekly pay periods. The HR Payroll Approver for the transaction should send an email from their msu.edu address authorizing the change. The msu.edu address will serve as the HR Payroll Approver signature for these submissions.

## **8. Distribution of payments**

Employees must sign up for either a direct deposit or a pay card. Receiving ongoing checks is not an option. Employees will be notified after 30 days that they are being moved to a paycard if they do not set up a bank account for a direct deposit.

### **1. Direct Deposit**

1. Employees may have their earnings directly deposited into a checking or savings account. Employees should set up for a direct deposit authorization by logging into the [EBS portal](#). Payments for these employees will be deposited into their bank accounts on the morning of pay day.
2. Cancellation of direct deposit should be processed in EBS, or in case of potential fraud, please email payroll directly.

### **2. Pay Card**

1. Employees may have their earnings directly loaded onto a MSUFCU Pay Card. Employees may submit a Pay Card authorization by accessing the [EBS portal](#). Payments for these employees will be deposited onto their Pay Cards on the morning of pay day.
2. Cancellation of a PayCard should be processed in EBS, or in case of potential fraud, please email payroll directly.

### **3. Paychecks (Paper)**

1. Pay checks will be mailed to the employee's permanent mailing address in EBS.

Electronic versions of earnings statements are available on the [EBS portal](#).

## 9. Employees Not Paid Due to Error

Due to departmental or system errors, there are occasions when employees are not paid when they should have been. There are two methods of remediation – both intended to pay the impacted employee(s) on a timely basis. Units may select one process when paying employees in these situations.

1. Off-cycle Payroll: The Payroll Office typically runs an off-cycle payroll process on a weekly basis to produce payroll checks for employees who 1) should have been paid in the previous regular payroll, but were not, or 2) when an employee has been materially underpaid due to a departmental or systems error. Errors include time reported but not processed and approved by the unit on time, the employment data for the employee was not processed and approved on time, and graduate assistantship or student employee jobs terminated due to non-registration status. It is expected that the weekly frequency will provide timely resolution so that impacted employees experience only a slight delay in pay.

1. Advantage – employee is paid in full
2. Disadvantage – employee may need to wait up to one week to receive pay

To request an off-cycle payroll payment, email a completed Off-Cycle Disbursement form to 'payroll@ctrl.msu.edu' by noon on Tuesday for payment on Friday. Payroll will attempt to process an electronic payment (direct deposit) but may have a banking or system cutoff issue that may impact timelines. Any questions regarding the request may be directed to the Payroll Office at 355-5010.

2. Same Day Disbursement: For cases where a delay in pay cannot be accommodated by the employee, the Same Day Disbursement provides a way, if necessary, to immediately pay an employee. **Same Day Disbursements may only be processed on a pay day or the following business day.** All Same Day Disbursement requests must be received by Payroll by 10.30 am to pay the employee electronically (direct deposit) the same day. If the request is received after 10:30am, Payroll will process the request with the next weekly off cycle run.

When a department determines the Same Day Disbursement should be issued, the department should contact the Payroll Office (355-5010) and explain the circumstances surrounding the payroll problem. If the problem results from a departmental error, it is expected that the department will correct the error (time entry, appointment processing, etc.). If the payroll problem was the result of a system issue, HR or Payroll error, the Payroll Office will pursue resolution. The Payroll Office will quickly assess the situation and provide information about the timing of the

disbursement so that the department and employee are aware of the expected date the direct deposit will credit the employee's bank account.

A \$100 special handling fee is assessed and charged for each method.

## 10. Overpayment Charges

The overpayment of compensation continues to adversely impact university resources. **Most compensation overpayments are highly avoidable.** Units must take extra care in processing payroll accurately and on time. Units also must perform timely reviews of payroll distribution reports to ensure that only currently working employees are being paid and that amounts are accurate. The university is highly restricted by law in efforts to recover these funds, so the risk of loss to units is high.

The main reasons for overpayments include:

1. Incorrect hours entered/approved causing the overpayment
2. Incorrect rates of pay causing an overpayment
3. Hours input on incorrect Personnel Numbers (PERNER)
4. Late terminations
5. Late cancellations of appointments
6. Salary unpaid time that is not entered timely (within 48 hours of occurrence) \*
7. Changes to % of work that result in an overpayment
8. Vacation/sick hours entered late that recalculates overtime
9. Overpayments resulting from Leave of Absence
10. Backdated pay area changes
11. Requests for reversing ACH payments prior to the pay date

**Effective July 1, 2024, a 5% Payroll Recovery Fee (minimum \$50) will be charged on compensation overpayments recovered by Payroll for overpayments that are caused by departmental oversight or errors.**

## 11. Final Payments to Terminated Employee

1. Academic Employees

The employing department must process a termination action when an employee terminates employment prior to the ending date of their appointment. The termination action should be processed as soon as possible to avoid an overpayment to the employee.

2. Support Staff

The employing department must process a termination action when an employee terminates employment. The termination action should be processed as soon as possible to avoid an overpayment to the employee.

The Payroll Department should be notified by the employing department when a terminating employee requests a final paycheck prior to the scheduled pay date. Any final paychecks released prior to the scheduled pay date should be picked up in the Payroll Department by a representative from the terminated employee's department.

## **12. Record of Hours Worked**

The Fair Labor Standards Act requires that a record of hours worked be maintained for all nonexempt employees. Faculty, specialists, executive managers, and administrative professionals are exempt under the law. Records of hours worked should also be kept for employees entitled to overtime based on contractual provisions (administrative professionals in levels 8 - 11).

The "Time Record" (see exhibit 55–G) is an appropriate record for all hourly employees including students. Other departmental records are acceptable, as long as they record hours worked on a daily basis. In the event that this form is used for electronic submission, the use of the msu.edu email address will be required as the signature authority for the transaction.

## **13. Retention of Records**

To meet the requirements of the Fair Labor Standards Act, departments must retain time records of hours worked per day and retain these records for a period of four years. For employees paid on federal work-study accounts or federal contract and grant accounts, time records must be retained for 6 years after fiscal year end.

# **III. FICA Withholding Information**

1. Graduate Assistants and student employees will be exempt from the assessment of FICA/Medicare tax during the semester of their employment if they are:
  1. Undergraduate students enrolled for at least 6 credits.
  2. Masters level students enrolled for at least 5 credits.
  3. Doctoral level students enrolled for at least 3 credits.
  4. Doctoral level Graduate Assistants, who have appointments at one-half time or less, and whose university status indicates completion of their comprehensive exams, will be exempt from the assessment of FICA and Medicare with enrollment of at least 1 credit.

2. Services performed by non-resident international employees temporarily in the United States under F or J visas may be exempt from social security withholding. Individuals who feel they qualify for this treatment should contact the Payroll Department to discuss qualifications for exemption.

## **IV. Changes in Name and/or Address and Correction of Social Security Number Errors**

### **1. Change of Name**

The name of an employee on the payroll records must be the same as the name indicated on the employee's social security card.

1. Support Staff - Name changes must be processed through the Office of Human Resource Services by the employee's department. Employees must provide proof of name change by presenting their updated social security card before the name change can be made on their personnel record.
2. Academic - Name changes must be processed through the Office of Human Resource Services by the employees' department. Employees must provide proof of name change by presenting their updated social security card before the name change can be made on their personnel record.
3. Graduate Assistant and Students employees must make name changes with the Registrar's Office, Hannah Administration Building, 426 Auditorium Road Rm. 150. Individuals must provide proof of name change by presenting their updated social security card before the name change can be made on their record.

### **2. Change of Payroll Address**

1. Faculty and support staff may update their address through the [EBS portal](#). Student employees and Graduate Assistants may update their address via the quick link for address changes at the Office of the Registrar web page.
2. Student and Graduate Assistants cannot update their address is EBS since the address will continue to be fed from the Student Information System (Campus Solutions) into EBS in the following order:

- 1) Current,  
\*\* if blank\*\*
- 2) Housing Alt Mailing,  
\*\* if blank\*\*
- 3) Permanent address

3. Terminated Employees - Terminated employees who no longer have access to the [EBS portal](#) to update addresses or banking information and should contact the Human Resources Solutions Center

### 3. Correcting Errors in Social Security Number

If an error in a social security number is found on any earnings information from the University, the employee should bring a copy of their social security card to the Human Resources Department to have their information corrected.

## V. Compensation for Non-regular Assignments or Duties

### 1. Overtime

**(NOTE: The information below summarizes significant pay requirements but is superseded by collective bargaining agreements. See appropriate contracts for details.)**

#### 1. Definition

1. The Fair Labor Standards Act stipulates that nonexempt employees must be appropriately compensated for overtime hours worked. "Non-exempt employees" are all hourly employees and does not include most faculty, specialists, executive management, administrative professionals, and supervisory staff. Those faculty/academic and salaried staff that are considered non-exempt must be compensated for overtime. In addition, administrative professionals in levels 8 - 11 are provided overtime pay per their collective bargaining agreements.

Overtime is earned when an employee works in excess of 40 hours in a standard work week or, in certain 7-day-per-week operations, over 8 hours per day and 80 hours in a two-week period. The standard work week is a 168-hour period which, for the University, generally starts at 12 midnight on Saturday and ends at 12 midnight on the following Saturday.

#### 2. Compensation

##### 1. Time Off for Overtime Hours

Compensation for overtime hours worked should be handled within the purview of the relevant labor union contract.

##### 2. Payment for Overtime Hours

1. Hourly labor and student employee hours are reported in tenth of an hour increment and approved in CATS (Cross Application Time System). Actual hours worked are recorded and the system will determine appropriate overtime payment.
2. Additional hours for clerical-technical and nonexempt salaried employees are reported in tenth of an hour increment and

approved in CATS (Cross Application Time System). Actual hours worked are recorded and the system will determine appropriate overtime payment.

3. Rate of Payment for Overtime Hours

1. Overtime Compensation - Under the Fair Labor Standards Act, employers are required to pay “non-exempt” employees overtime compensation at a rate of at least one and one-half times their “regular rate” worked in excess of 40 hours during a given work week. For purposes of calculating overtime, an employee’s regular rate of pay must include a factor for non-discretionary payments. Examples of non-discretionary payments include the longevity payment, shift-differential pay, and higher-rated job pay. The Payroll Department will incorporate the longevity payment with respect to overtime paid and payment will be made to employees on an annual basis. Departments are responsible for including the shift-differential pay and higher rated job pay in their overtime pay on an on-going basis. Questions regarding the overtime calculation and processing procedures should be directed to the Payroll Department at 355-5010.
2. Approval of Human Resource Services is necessary when overtime is submitted for administrative professional employees in levels 12 or above; overtime approval must be submitted on a Special Payment Authorization Form for Support Staff Exhibit 55-I).

**2. Compensation for Services Apart from Regular Work Assignments**

1. Academic Employees - Every department paying individuals appointed in an academic position for part-time work involving teaching or service activities in excess of load needs prior approval of the dean of the college. An Additional Payments form (see exhibit 55-J) must be completed and approved for the overload pay and submitted to the Payroll Department. Payment will be processed on the employee’s next regularly scheduled pay date. Overload Pay is subject to the Board policy found under Overload Pay in the Faculty Handbook.

2. Support Staff

1. Michigan State University employees performing services apart from their regular work assignments are considered University employees in such capacity. They may not be processed as independent contractors.
2. To pay the employee for these services, a Special Payment Authorization form (see Exhibit 55-I) must be completed and approved and submitted to the Payroll Department. Payment will be processed on the employee’s next regularly scheduled pay date. (Some payments

will require additional approval from the Office of Human Resource Services.)

3. If approved by Human Resources, services apart from regular work assignments and outside the classification may be compensated at a rate different from the employee's regular rate. However, nonexempt employees must be appropriately compensated when total hours worked are in excess of 40 hours in a standard work week.

### **3. Military Pay**

1. Regular, full-time employees who are ordered to temporary active duty for military training will be allowed fifteen (15) days leave of absence. The University will pay the difference between regular pay and military pay when the military pay is less. The military pay, which will be supplemented by the University, is the base pay. The employee must present a copy of the pay voucher from the government to document the amount of military pay received.

2. Military pay will be deducted from regular pay as follows:

1. Faculty - a copy of the military pay voucher should be forwarded to the Payroll Department. Payroll will determine the amount to be deducted. The military pay will be deducted from the next paycheck.
2. AP and CT - a copy of the military pay voucher should be submitted to the Office of Human Resource Services; they will determine the amount to be deducted and will report the amount to the Payroll Department. The military pay will be deducted from the next paycheck.
3. Hourly - a copy of the military pay voucher should be forwarded to the Payroll Department. The military pay will be deducted from the next paycheck. Hours associated with the employee's military leave should be entered into CATS using the attendance/absence type 2975 – Military Leave Paid.

### **4. Jury Duty and Court Witness Fees**

For University policy for academic staff, see [Academic Personnel Policies - Jury Duty](#)

For University policy for regular support staff, see [Support Staff Policies - Jury Duty](#)

### **5. Award Payments**

Payments for award presentations must be submitted to the Payroll Department at least 2 weeks prior to the presentation with a requested date for the direct

deposit. Payroll will attempt to process the awards on the requested date and will notify the department if we are able to accommodate the date. All awards will be direct deposited into the employee's bank account. Questions about award payments should be directed to Payroll Operations at 355-5010 or [payroll@ctrl.msu.edu](mailto:payroll@ctrl.msu.edu).

## **VI. Special Handling**

A special handling fee of \$100.00 will be charged to departments for all off cycle payments. Off cycle payments may be necessary to ensure that employees are paid on a timely basis when notices of personnel action do not meet payroll processing deadlines.

## **VII. Exhibits/Forms** All forms are available on Payroll's website [CTRL.MSU.EDU](http://CTRL.MSU.EDU). **Select forms, then Payroll.**

[Exhibit 55-E](#) Off Cycle Payment Request Form

[Exhibit 55-G](#) Time Record

[Exhibit 55-I](#) Special Payment Authorization Form

[Exhibit 55-J](#) Additional Payments Form

## VI. VIOLATIONS

Employees or students who violate this policy may be subject to discipline.

## VII. RELATED INFORMATION AND ATTACHMENTS

## VIII. HISTORY

\*To be completed by the Office of Audit, Risk and Compliance

Action	Description
Issued:	Office of the Controller July 1, 2024
Approved by:	Associate Vice President and University Controller
Revised:	