

**Western Kentucky University
Payroll Department**



1906 College Heights Blvd, #11006
Bowling Green, KY 42101-1006

Location:

Wetherby Administration Building
Room G-10

Ground Floor, On Fine Arts side of WAB, 1st door on left

Phone Number: (270) 745-5365

Fax Number: (270) 745-8904

Welcome to WKU! This is a brief guide to assist you in preparing any payroll forms or answer any questions you may have. If you ever need assistance, or have a question not addressed in this guide, feel free to call us at (270) 745-5365, (270) 745-2074 or (270) 745-2073. We will be glad to help in any way we can.

Introduction to Staff

Kristi Miller Smith, CPA, Payroll Manager, Phone: 5-5352 Kristi is responsible for filing all monthly, quarterly and year-end payroll tax reporting, remitting child support, wage garnishments, and tax liens to appropriate representatives. Responsible for Kentucky retirement reporting. Provides direction and support to any department that needs assistance.

Tommie Driver, Assistant Payroll Manager, Phone: 5-2073
Tommie is responsible for the Monthly Administrative and Faculty Payroll and Semi-Monthly Payrolls.

Vickye Heater, Senior Payroll Associate, Phone: 5-2074 Vickye is responsible for Monthly Part-Time Payroll and Biweekly Payroll for Staff.

Wanda Duke, Senior Payroll Associate, Phone: 5-5365 Wanda is responsible for the Student and Graduate Assistant Payrolls.

Payroll Descriptions

MN-Monthly Administrative and Faculty Payroll: This payroll is paid on the last working day of the month. For example, if the 31st is on a Sunday, this payroll would be paid on Friday, the 29th of that month. An EPAF is required for an employee to be paid on this payroll. Supplemental pay can be paid in the form of Form 16s and worksheets from Academic Affairs. The deadline to receive paperwork for this payroll is typically the 10th of each month. These forms would need all appropriate signatures before it is received in the payroll department. Employees on this payroll are eligible for direct deposit.

MP-Monthly Part-Time Payroll: This payroll is paid on the last business day of the month. It usually consists of Part-time Faculty, Graduate Assistants and Employees paid on a one-time basis. An EPAF is required for an employee to be paid on this payroll. Supplemental pay can be paid from Form 16s and worksheets from Academic Affairs. The deadline to receive paperwork for this payroll is typically the 10th of each month. These forms would need all appropriate signatures before it is received in the payroll department. Employees on this payroll are eligible for direct deposit.

SM-Semi-Monthly: This payroll is paid on the business day closest to the 15th and the last business day of the month. For example, if the 15th is on a Sunday, this payroll would be paid on the 13th the previous Friday. An EPAF is required for an employee to be paid on this payroll. Employees on this payroll must complete a [timesheet](#) and submit to their department for approval. Please refer to Human Resources for more [timesheet guidelines](#). Supplemental pay and overtime can be paid from Form 16s and

worksheets from Academic Affairs. The deadlines to receive paperwork for this payroll is typically the 1st (15th Payroll) and 16th (30th or 31st Payroll) of the Month. These forms would need all appropriate signatures before it is received in the payroll department. Employees on this payroll are eligible for direct deposit.

BW-Bi-Weekly Payroll: This payroll is paid every two weeks on Fridays. An EPAF is required for an employee to be paid on this payroll. Employees on this payroll must complete a [bi-weekly timesheet](#) and submit to their department for approval. Please refer to Human Resources for [timesheet guidelines](#). Departments should submit regular and overtime hours to Payroll bi-weekly on a provided recap sheet by deadlines on the [published schedule](#). This payroll consists of both full-time and part-time employees paid on an hourly basis. Supplemental pay can be paid from a Form 16. Employees on this payroll are eligible for direct deposit.

ST-Student Payroll-This payroll is also paid every two weeks on Fridays. All students on this payroll must be approved by Student Employment to be on this payroll. Please contact [Student Employment](#) at 5-5513 for more information. Student employees on this payroll must complete a timesheet on TopNet and submit to their department for approval. Department approvers submit approved timesheets in [TopNet](#) using the [published schedule](#). Students cannot be paid from a Form 16. Student employee payroll funds are deposited to your Bank Mobile account. Students can change payment preferences by logging into their Bank Mobile account and changing the payment preference.

Employment Action EPAFs

[EPAFs](#) are prepared in order that personnel actions can be entered into the HR/Payroll system. This includes (for example) appointments, promotions, title changes, salary changes, terminations, when employees go on and come back from medical leave and sabbatical. They are used for full and part-time employees as well as graduate students. *They are not used for part-time faculty and students paid through Student Financial Assistance.*

EPAFs or the recommendation that results in an EPAF usually originates at the department or unit level. They must be signed by the unit head/director, the Dean and the appropriate Vice President before they can be processed in Human Resources. Recommendations/Form 4s for faculty appointments are usually prepared by Academic Affairs and are forwarded to the Vice President's office. In this case, signatures of the department head and Dean are not required on the EPAF.

If the funding source is a grant, Grant Accounting and Sponsored Programs must approve the EPAF. If funding is through a Foundation Account, the Foundation Trust Accountant must sign the EPAF.

These signatures and approvals are required before Human Resources and Payroll can process EPAFs. Human Resources forwards EPAFs to the Budget Office and President for approval. Personnel actions are entered into the system after these signatures are obtained, however all personnel actions are pending formal approval by the Board of Regents.

Form 16

Payroll [Form 16 \(Instructions for Form 16\)](#) is used to pay supplemental pay to an employee already on payroll. Examples are straight time for any hours worked over 37.5 and 40 hours, over-time for any hours worked over 40. Overtime form 16s need only a supervisor's signature.

Other examples are for Awards, One-time pay Stipends, and when retiring teachers are teaching summer school. These form 16s follow the same approvals as EPAFs. (Unit Head/Director, Dean, Vice President, Grant and Sponsored Programs for Grant funding, Foundation Trust Accountant for Foundation funding.

Important areas to complete are Pay type, Earnings code (if known), department, Index-account number to be charged, Period ending (this form 16 will not be paid before ending date.) Please verify Payee's name and WKU ID number before submitting. The gross amount does not include fringes, those are expensed as gross + any fringes.

Inter-Account Form

The [Inter-Account Form](#) should be completed to move any funds from one account to another.

- Payroll charges and fringes can only be moved between different orgs and the same account. (If it starts in 61111, then it stays in 61111)
- Fringes also need to be moved. (FICA 6.2%, MQFE 1.45%, Workers Compensation .50%, Retirement-varies by plan, etc.)
- This form will need approval by the responsible person for the accounts and sent to Accounting (Attn: Stacey Calvert) located in the Wetherby Administration Building G01.