Grant Administration at WKU

Summer Workshop for Administrative Support Personnel

A professional development opportunity for office support personnel who assist with internal and/or external grant administration.

July 26, 2016 • DSU 3020

8:00 – 8:05 a.m. Welcome Cheryl Davis

8:05 – 8:20 a.m. Internal Grants Kim Newell
Faculty-Undergraduate Student Engagement (FUSE) Katie Muchmore
Research & Creative Activities Program (RCAP)

8:20 – 8:45 a.m. Externally Funded Grants Emily Wallace
Pre-award: Proposal Development & Sign-off Sheet Regina Allen
Post-award: Chart of Accounts, Reallocations, Marilyn Anderson
No-cost Extensions, Reporting, &
Participant Support Costs

8:45 – 9:30 a.m. Grants & Contract Accounting Sophie McAdams
Award Monitoring, Payroll Documents, Effort
Certifications, & Questions from Support Staff

9:30 – 9:45 a.m. Break Refreshments Provided

9:45 – 10:00 a.m. Travel Lee Ann Sowell

10:00 – 10:30 a.m. Purchasing Ken Baushke
Procurement Card Pam Davidson
Requisitions, &
Accounts Payable

10:30 – 11:00 a.m. Finance & Administration Kari Aikins
Human Resources, Hiring Procedures/Forms, &
Payroll Issues (electronic I-9)

11:00 a.m. Evaluations & Closing Remarks
## Who Ya Gonna Call?

### Pre-Award

<table>
<thead>
<tr>
<th>Unit</th>
<th>Contact Names</th>
<th>Duties</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored Programs</td>
<td>Emily Wallace</td>
<td><strong>Pre-award</strong> operations; finds funding opportunities; interprets proposal guidelines; develops budgets; edits/submits proposals.</td>
<td>745-2160 <a href="mailto:emily.wallace@wku.edu">emily.wallace@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Katie Muchmore</td>
<td><strong>Pre-award</strong> – Finds funding opportunities; interprets proposal guidelines; develops budgets; edits/submits proposals.</td>
<td>745-8895 <a href="mailto:katie.muchmore@wku.edu">katie.muchmore@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Hillary Greene</td>
<td><strong>Pre-award</strong> – Finds funding opportunities; interprets proposal guidelines; develops budgets; edits proposals for submission.</td>
<td>745-5853 <a href="mailto:hillary.greene@wku.edu">hillary.greene@wku.edu</a></td>
</tr>
<tr>
<td>Grants &amp; Contracts Accounting</td>
<td>Regina Allen</td>
<td><strong>Post-award</strong> – Negotiates awards and interprets guidelines; establishes charts of accounts; submits no-cost extension requests; approves budget reallocations; assists with technical report submissions; manages database/reporting; assists with IP matters</td>
<td>745-5852 <a href="mailto:regina.allen@wku.edu">regina.allen@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Marilyn Anderson</td>
<td><strong>Post-award</strong> – Receives funding notifications; completes award forms; sets up Chart of Accounts; final award reports; no-cost extensions; budget reallocations; subawards; FFSA</td>
<td>745-8891 <a href="mailto:marilyn.anderson@wku.edu">marilyn.anderson@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Diane Amos</td>
<td><strong>Post-award</strong> – Database entry; final reports; award routing and documentation</td>
<td>745-4652 <a href="mailto:diane.amos@wku.edu">diane.amos@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Sophie McAdams</td>
<td>Approves: invoices and financial reports to sponsors, journal vouchers, award set-up and award close out; calculates and reports monthly F&amp;A revenue; completes annual financial reports for auditors and outside agencies; reconciles grant revenue and expense; and Summer Effort Certification.</td>
<td>745-5338 <a href="mailto:sophie.mcadams@wku.edu">sophie.mcadams@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Christy Murphy</td>
<td>Academic Year Labor Redistribution; Academic Year Effort Certification; one-on one PI &amp; support staff training; grants receivable; prepares invoices and financial reports to sponsors</td>
<td>745-5077 <a href="mailto:christy.murphy@wku.edu">christy.murphy@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Mary Nunn</td>
<td>Assigns set up for new awards in Banner; Form 16 and EPAF approvals; inter account approvals; one-on-one PI &amp; support staff training; grants receivables; and prepares invoices and financial reports to sponsors</td>
<td>745-5340 <a href="mailto:mary.nunn@wku.edu">mary.nunn@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Jessica Clemons</td>
<td>One-on-one PI &amp; support staff training; grants receivable; prepares invoices and financial reports to sponsors</td>
<td>745-5332 <a href="mailto:jessica.clemons@wku.edu">jessica.clemons@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Alicia Haley</td>
<td>Approves: Reallocations, Requisitions, Payment Authorizations, Travel Vouchers, Feeds (Procard, Postage, Print, Phone, etc.) and Interaccounts; expense &amp; budget data entry; index set up; terminates awards and maintains terminated file system.</td>
<td>745-8882 <a href="mailto:alicia.haley@wku.edu">alicia.haley@wku.edu</a></td>
</tr>
</tbody>
</table>

### Post-Award

<table>
<thead>
<tr>
<th>Unit</th>
<th>Contact Names</th>
<th>Duties</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Regina Allen</td>
<td><strong>Post-award</strong> – Negotiates awards and interprets guidelines; establishes charts of accounts; submits no-cost extension requests; approves budget reallocations; assists with technical report submissions; manages database/reporting; assists with IP matters</td>
<td>745-5852 <a href="mailto:regina.allen@wku.edu">regina.allen@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Marilyn Anderson</td>
<td><strong>Post-award</strong> – Receives funding notifications; completes award forms; sets up Chart of Accounts; final award reports; no-cost extensions; budget reallocations; subawards; FFSA</td>
<td>745-8891 <a href="mailto:marilyn.anderson@wku.edu">marilyn.anderson@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Diane Amos</td>
<td><strong>Post-award</strong> – Database entry; final reports; award routing and documentation</td>
<td>745-4652 <a href="mailto:diane.amos@wku.edu">diane.amos@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Sophie McAdams</td>
<td>Approves: invoices and financial reports to sponsors, journal vouchers, award set-up and award close out; calculates and reports monthly F&amp;A revenue; completes annual financial reports for auditors and outside agencies; reconciles grant revenue and expense; and Summer Effort Certification.</td>
<td>745-5338 <a href="mailto:sophie.mcadams@wku.edu">sophie.mcadams@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Christy Murphy</td>
<td>Academic Year Labor Redistribution; Academic Year Effort Certification; one-on one PI &amp; support staff training; grants receivable; prepares invoices and financial reports to sponsors</td>
<td>745-5077 <a href="mailto:christy.murphy@wku.edu">christy.murphy@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Mary Nunn</td>
<td>Assigns set up for new awards in Banner; Form 16 and EPAF approvals; inter account approvals; one-on-one PI &amp; support staff training; grants receivables; and prepares invoices and financial reports to sponsors</td>
<td>745-5340 <a href="mailto:mary.nunn@wku.edu">mary.nunn@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Jessica Clemons</td>
<td>One-on-one PI &amp; support staff training; grants receivable; prepares invoices and financial reports to sponsors</td>
<td>745-5332 <a href="mailto:jessica.clemons@wku.edu">jessica.clemons@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Alicia Haley</td>
<td>Approves: Reallocations, Requisitions, Payment Authorizations, Travel Vouchers, Feeds (Procard, Postage, Print, Phone, etc.) and Interaccounts; expense &amp; budget data entry; index set up; terminates awards and maintains terminated file system.</td>
<td>745-8882 <a href="mailto:alicia.haley@wku.edu">alicia.haley@wku.edu</a></td>
</tr>
</tbody>
</table>

### Everything In-Between

<table>
<thead>
<tr>
<th>Unit</th>
<th>Contact Names</th>
<th>Duties</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Integrity</td>
<td>Paul Mooney</td>
<td>Compliance officer; administers Institutional Review Boards</td>
<td>745-2129 <a href="mailto:or@wku.edu">or@wku.edu</a></td>
</tr>
<tr>
<td>Financial Affairs/IT</td>
<td>Seroba Hardcastle</td>
<td>Banner access and training</td>
<td>745-4196 <a href="mailto:seroba.hardcastle@wku.edu">seroba.hardcastle@wku.edu</a></td>
</tr>
<tr>
<td>Enterprise Systems</td>
<td>Barbara Scheidt</td>
<td>Troubleshoots technical problems in Banner</td>
<td>745-8812 <a href="mailto:barbara.scheidt@wku.edu">barbara.scheidt@wku.edu</a></td>
</tr>
<tr>
<td>Human Resources</td>
<td>Sherry Merkling &amp; Jessica Powell</td>
<td>EAPFs (to put new employee on payroll, to make a one-time payment, or to make changes for an existing employee)</td>
<td>745-5364 <a href="mailto:epaf.help@wku.edu">epaf.help@wku.edu</a></td>
</tr>
<tr>
<td>Payroll (WAB)</td>
<td>Tommie Driver</td>
<td>Form 16s (summer or supplemental pay)</td>
<td>745-5352 <a href="mailto:tommie.driver@wku.edu">tommie.driver@wku.edu</a></td>
</tr>
<tr>
<td>Purchasing (SSB)</td>
<td>Maxine Hardin</td>
<td>Purchasing cards and personal services contracts</td>
<td>745-4252 <a href="mailto:maxine.hardin@wku.edu">maxine.hardin@wku.edu</a></td>
</tr>
<tr>
<td>Travel (WAB)</td>
<td>Lee Ann Sowell</td>
<td>Travel forms and travel-related questions</td>
<td>745-5327 <a href="mailto:leeann.sowell@wku.edu">leeann.sowell@wku.edu</a></td>
</tr>
</tbody>
</table>

### Internal Grants Program

<table>
<thead>
<tr>
<th>Unit</th>
<th>Contact Names</th>
<th>Duties</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research &amp; Creative Activity (ORCA)</td>
<td>Pre-Award Team (Muchmore, Wallace, Greene)</td>
<td><strong>Research &amp; Creative Activities Program (RCAP)</strong> – Programmatic development &amp; operations; training; expenditure monitoring; closeout</td>
<td>745-8895 <a href="mailto:internal_grants@wku.edu">internal_grants@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Kim Newell</td>
<td><strong>Faculty-Undergraduate Student Engagement (FUSE)</strong> – Programmatic operations; expenditure monitoring; closeout</td>
<td>745-6733 <a href="mailto:fuse@wku.edu">fuse@wku.edu</a></td>
</tr>
<tr>
<td></td>
<td>Cheryl Davis</td>
<td>Interim Director of Sponsored Programs; Interim Associate Provost for Research and Creative Activity</td>
<td>745-6733 <a href="mailto:cheryl.davis@wku.edu">cheryl.davis@wku.edu</a></td>
</tr>
</tbody>
</table>
The Faculty-Undergraduate Student Engagement (FUSE) program fosters active engagement in the areas of research, creative and/or scholarly activities, and/or artistic performances.

**General Overview:**

- All areas of research, creative activity, and artistic performance are eligible.
- Projects must be student-initiated, although the initial concept can originate from the faculty mentor.
- All undergraduate students in good academic standing who will reach at least sophomore status at the time of award can apply.

**Award Information:**

- Up to $3,000 that can be used as follows:
  - $1,000 for project-related expenses (including travel needed to carry out research)
  - up to $1,000 for student to travel to a conference to present
  - up to $1,000 for faculty member to accompany student to that conference
  - International FUSE projects receive an additional $1,000
- Scholarship for tuition for a one-hour course (if the course results in an increase in tuition)
- $500 awarded to the student upon successful completion of the project
- $1,000 from college to department of the faculty mentor – $500 for faculty’s professional development and $500 for the department to incentivize student-faculty research

**Expected Outcomes:**

- Student should take “UC 400: Mentored Research Experience” (coursework is the FUSE project itself).
- Student must present a poster or talk, or stage a performance or exhibit, at a national or regional conference.
- Student must contact the Office of Scholar Development to discuss scholarship options.
- Faculty member should submit publication(s), with appropriate authorship, based on the work.
- Student should participate in WKU’s annual REACH week held in the Spring.

**Deadlines:**

Applications are accepted twice a year. Calls for proposals are announced at the beginning of the Fall and Spring semesters.

email fuse@wku.edu
visit wku.edu/research/fuse

FUSE is supported by the WKU Office of Academic Affairs & Office of Research
Guidelines for Spending FUSE Funds

- All expenditures associated with a FUSE Award must be consistent with the following:
  **Project-related Expenses:**
  - project-related expenses (including travel needed to carry out research)
  - student to travel to a conference to present results of the work
  - travel for the faculty member to accompany student to that conference
  - *International Component* (Spring 2014 and beyond): Up to $1,000 of supplemental funding awarded to the student to support approved international activities

**$500 Student Award:**
- Awarded to the student after the successful completion of the project.

**UC400 Course:** Tuition will automatically be applied for the one-hour course (if the course results in tuition increase)

- The mentor is responsible for managing & monitoring the project-related funds. He/she should ensure expenses are allowable, and must follow departmental and University spending policies and guidelines.
- Expenses will be charged to the mentor’s departmental index or purchasing card and will be reimbursed from the FUSE Grants index once approved by the Office of Research (OR).
- **To Obtain Approval from OR:** Please follow the procedures outlined below for making purchases using your FUSE Award funds. If questions arise, email fuse@wku.edu.
- Faculty Mentor’s Incentive: The faculty mentor’s college will provide and monitor the faculty mentor’s incentive. Contact the mentor’s Dean’s office for details.
- **Do not spend out-of-pocket and expect to be reimbursed.** The University does not have a system in place to reimburse out-of-pocket expenses unrelated to travel (e.g., per diem, incidentals, etc.).
- **Please reference the FUSE Award Number on all correspondence and expenditures, along with the mentor’s and student’s names!!**

Procedures for Spending FUSE Funds

**TRAVEL**

When possible, pay for up-front travel expenses (such as airline tickets, conference registrations, etc.) using your department Purchasing Card. Once the charges hit Payment Net, your Office Associate can e-mail fuse@wku.edu and pcard.admin@wku.edu, to request that the charges be transferred to the FUSE Grants Index. **Please reference the FUSE Award Number!!**

- Be aware that you can only get reimbursed for the least expensive method of travel.
- Notify the mentor’s department head of your travel plans prior to departure, as your department may have internal paperwork regarding liability and disability that must be completed.
- For specific questions, please contact the Travel Office at 745-5327.

**ORDERING MATERIALS AND EQUIPMENT**

Order materials and supplies (items under $2,000) using the mentor’s Department Purchasing Card. Once the charge hits Payment Net, your department’s Office Associate can e-mail fuse@wku.edu, pcard.admin@wku.edu, and to request that the charge is hardcoded to the FUSE Grants Index. **Please reference the FUSE Award Number when requesting a hardcode of charges!!**

- Make certain to mention that WKU is tax-exempt! The tax-exempt number can be found on the Purchasing Card.
- To order items using a Purchase Requisition, work with your Office Associate to complete the process. Your department will be reimbursed for the charges after you submit an Inter-Account form to OR (Potter Hall 301) for approval. **Note:** All supplies and equipment become property of your department after the FUSE Award has ended.

**PAYING FOR PERSONNEL INSIDE AND OUTSIDE THE UNIVERSITY**

Please follow standard procedures for paying personnel, including paying human subjects participants: [http://www.wku.edu/compliance/irb_payments.php](http://www.wku.edu/compliance/irb_payments.php). All forms must be sent to OR (Potter Hall 301) and signed by the Office of Research’s authorized representative. **Please reference the FUSE Award Number on all payment requests!!**
GRANT ADMINISTRATION:

PRE-AWARD
Pre-Award Services

- Search for funding opportunities
- Establish a timeline for preparing a grant submission
- Assist with proposal development
- Develop the proposal budget
- Coordinate the Sign-off Sheet approval process
- Edit, review, and submit proposals

Contact proposal.development@wku.edu
# Timeline for Submitting a Grant Proposal for Extramural Funding

Office of Sponsored Programs Grants Coordinators serve all WKU colleges. To contact a representative, email proposal.development@wku.edu.

<table>
<thead>
<tr>
<th>Proposals involving.....</th>
<th>As Soon As Possible</th>
<th>Three Weeks</th>
<th>Ten Days</th>
<th>Seven Days</th>
<th>Five Days</th>
<th>Day Before DEADLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>An individual Principal Investigator or multiple PIs from WKU</td>
<td>- Notify OSP of your intent to submit a proposal&lt;br&gt;- Provide the sponsor guidelines / Request for Proposal&lt;br&gt;- Begin budget development (a draft will be prepared by OSP)</td>
<td>- Provide contact information for external collaborators and/or sub-recipients</td>
<td>- Budget FINALIZED with sub-recipient(s)</td>
<td>- Internal Budget FINALIZED (including cost share, if required by sponsor)&lt;br&gt;- DRAFT project summary &amp; narrative submitted to OSP</td>
<td>- FINAL budget justification submitted for internal review&lt;br&gt;- FINAL draft of the complete proposal submitted for internal review</td>
<td>- 8:00 a.m. Final MINOR edits to narrative due to OSP&lt;br&gt;- ALL institutional approvals completed&lt;br&gt;- Following verification of approvals and final review, OSP submits the proposal before or on the sponsor's due date&lt;br&gt;<strong>Proposals not adhering to these guidelines are at risk of not being submitted to the sponsor.</strong></td>
</tr>
<tr>
<td>External Collaborators or Subrecipients</td>
<td>- OSP will generate a checklist of all required proposal pieces (narrative, biosketch, etc.)&lt;br&gt;- If the proposal is a resubmission, a copy of the reviewers’ comments, if any, should be submitted to OSP</td>
<td>- Submit a DRAFT budget justification</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
WHAT: OSP’s internal routing form required for all proposals submitted to external sponsors

WHY: To obtain official approval of the plans and commitments contained in the proposal & budget

WHEN: Must be fully signed by all required parties prior to OSP’s submission to the external sponsor

WHO:
- All principal investigators/project directors and anyone receiving salary support from the external grant
- Department/unit heads and deans/VPs of those named above
- OSP ~ on behalf of WKU and/or WKU Research Foundation
IMPORTANT TO NOTE...

- OSP pre-populates most information on the SOS
- All signatories should review the SOS for accuracy
- Section 1 of the SOS completed by project director
- Cost share *(that portion of the project costs borne by WKU or a third-party)* should be thoroughly reviewed for correct amounts, index numbers & account codes
- Electronic signatures accepted
- When signing the SOS, all parties are agreeing to the post-award responsibilities and accountability terms and conditions
Pre-Award QUESTIONS?

Contact OSP

Call: 270-745-4652
Email: proposal.development@wku.edu
Visit: Potter Hall 301
Click: wku.edu/sponsoredprograms/pre-award
Grant Administration at WKU

Summer Workshop for
Administrative Support Personnel

July 26, 2016
8 AM – 11 AM
DSU 3020
Post-Award

Presented By:

Regina Allen
Assistant Director

Please remember that this information is related to externally-funded projects.
WHAT IS POST-AWARD?
Grant Lifecycle

Pre-Award
- Concept
  - Pre-Award Identify Potential Sponsor/Funding
  - Pre-Award Proposal Development and Submission

Post-Award
- Project is Ongoing
  - Post-Award Financial and Programmatic Closeout
- Award Negotiation and Set Up of Index

- Post-Award
When the Award Document is Received by OSP

• If the award amount is the same as proposed and no budget revisions are needed, OSP sets up the chart of accounts and requests the index number.

• If the award is less than proposed, OSP will work with the PI to revise the budget.
Approved Budget to Chart of Accounts

- The Chart of Accounts (COA) is the official document that establishes the index and prompts the loading of the budget in Banner. The COA is based on the award document, the applicable sponsor guidelines, the sign-off sheet and the budget.

- Signatures are no longer required on the COA, so you can understand why the information and signatures on the sign-off sheet are CRITICAL.
How the COA Relates to Banner

- When Grants & Contracts Accounting (GCA) receives the COA and supporting documents from OSP, they assign index number(s) and set up the budget in Banner:
  - 5-xxxxx for grant funds from sponsor
  - 6-xxxxx for **cash cost sharing** from WKU funds

- OSP provides a copy of the fully executed chart of accounts along with a copy of the budget and the award document. *If you are supporting a PI, you need a copy of all of these documents!*
Reallocations

• The PI needs to make a purchase but didn’t budget for the expense when the proposal was submitted. What do I do?

> Submit an “External Grant Reallocation Request Form” that can be found at:

www.wku.edu/sponsoredprograms/reallocation.php

Be sure to include a detailed justification of why the reallocation is needed!
Reallocations (Continued)

- Once the form is received, OSP will:
  - review the award document for guidelines concerning re-budgeting.
  - either contact the sponsor or complete the Banner budget transfer for you.
  - send the PI and their support personnel an e-mail advising the journal voucher number for reference.
- GCA will complete the process in Banner once all necessary approvals are obtained.
Reporting, Part I – Interim Reports

• Interim Financial - Work with GCA
  • No one else on campus is authorized to submit financials!

• Interim Programmatic/Technical
  • Review the award document to determine when (if) the reports are due and in what format. If in doubt as to whether or not a report is required, the PI/PD can contact their program officer.
  • If assistance is needed, contact OSP!
The End Is Near…

• If a no-cost extension is needed, request it early!

• Justification for a no-cost extension:
  
  • Valid: The project outcomes depend on rain water sampling throughout the calendar year and we experienced a severe drought that made sample collection impossible.

  • Not valid: There is money left.
No-Cost Extension (NCE)

- Electronically submit an “External Grant No-Cost Extension Request Form”
  

- OSP will review the award document for guidelines concerning NCEs.

- OSP will contact the Sponsor requesting the NCE and will notify you of their decision.
Reporting, Part II – Final Reports

• Final Programmatic/Technical

• Again, review the award document to determine when the report is due and in what format.

• Please let OSP know when the final technical report has been submitted to the sponsor by e-mailing a complete, electronic copy of the report to sponsored.programs@wku.edu

  • If assistance is needed, please contact OSP!

• The sponsor may not pay the final invoice until after the final technical report is approved!
Question & Answer
THANK YOU!

We hope this gives you a better understanding of working with grants.
**WESTERN KENTUCKY UNIVERSITY**

**DETERMINATION OF CONTRACTOR STATUS FORM**

(THIS FORM MUST be approved prior to submission of payment document.)

Internal Revenue Service regulations state that payments made to individuals for services where an employer/employee relationship exists are subject to employment taxes and withholdings. Therefore, only payments to independent contractors will be approved for payment other than through University payroll. The purpose of this form is to determine whether the payee should be deemed an independent contractor as defined by the IRS, or an employee subject to employment taxes and withholding. The following questions must be answered by the department requesting the services to be provided prior to the commencement of the services. No payment will be processed without the completion of this information.

Enter Payee's Social Security Number or ITIN: Click Here>

(Do not use WKUID. This is for IRS reporting records. If no SSN or ITIN, click here.)

**Directions: Please check yes or no to the following questions:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>01. Is the payee employed by the University in any position?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>02. Is the payee a United States Citizen or Resident Alien for tax purposes?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>03. Does your department have the right to require compliance with the timing, place and method used in completing the work to be done?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>04. Will your department apprentice, train or instruct in the details of the work, or correspond in any way the manner or method in which the work is to be performed?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>05. Will the work be done personally by the contractor?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>06. Will your department hire, supervise, or pay assistants to aid those performing the work?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>07. Will your department dictate the hours during which the work will be performed?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>08. Will the work be performed on your premises or at a location required by your department?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>09. Will your department have the right to require that the work be performed in a specific order, routine or sequence?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Will your department require regular written reports from those performing the work?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Will your department pay those performing the work on an hourly, weekly or monthly schedule other than as a convenient payment of an agreed-upon lump sum cost of the work?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Will your department furnish the tools, equipment, or materials necessary to complete the work performed?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Do those performing the work have the right to terminate the relationship at will prior to completion without incurring liability?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Is there a continuing relationship between the payee and the department for whom the services are performed?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Does the payee have a major investment in the facilities used to perform the service?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Is the worker subject to suffering a loss, as well as realizing a profit, as a result of his/her service?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Does the payee offer their services to the general public on a regular and continuing basis?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. Provide a description of the reason for payment:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**19. Amount of payment:** $

**Completed By: (enter WKUID)** Click Here-> Validate Form

Name: ____________________________ Date: ____________________________

Campus Address: ____________________________ Campus Phone: ____________________________ Department: ____________________________

**For CFO Department Approval Use Only**

- [ ] Employee. This person must be paid on payroll. Submit appropriate documents to Human Resources.
- [ ] Independent Contractor. Submit payment documents to Accounts Payable.

**A/P Taxation Instructions:** ____________________________ Windstar Tax ID: ____________________________ Income Type: __________

W/H%: __________

**Approved by:** ____________________________ Date: ____________________________

Reset
Grants & Contracts
Accounting
Financial Monitoring & Reporting

July 26, 2016
Who are we?

- Jessica Clemons-Grant Accounts Specialist
  - Financial reporting & monitoring
- Alicia Haley-Grant Accounts Specialist
  - Approval of expenses (Procard, PAs, Travel Vouchers)
  - Award set up and termination
- Christy Murphy-Grant Staff Accountant
  - Financial reporting & monitoring
  - AY Labor Redistribution (T&E) and Effort Certification
- Mary Nunn-Grant Accounts Analyst
  - Financial reporting & monitoring
  - Approval of Payroll (Form 16s and EPAFs)
  - Approval of Inter Accounts
Monitoring Your Award

- Know your grant index number and cost share index number (if applicable).
- Know your sponsor approved internal budget as well as any specific rules & regulations associated with your funding.
- Know how to access your grant index in Banner Finance via FRIGITD and Banner Finance Reports.
Budget/Expenditures

• Monitor your departmental index for grant expenditures. All cost transfers (via an inter account) must be completed within 90 days of posting to Banner. (i.e. The 90 Day Rule)

• If budget is not available in a budget account code or pool, request a budget reallocation (through OSP*) PRIOR to making the purchase. Failure to do so:
  • causes delays
  • your department may be charged until a reallocation is performed
  • you will have to do an inter account to move the charges to the grant.

*www.wku.edu/sponsoredprograms/reallocation.php
Requisitions

- Include the grant ending date on all Requisitions in the Justification tab.
- A justification for ALL Requisitions entered within the last 30 days of the award must also be included in the Justification tab of the Requisition. We will primarily be looking for how the purchase will benefit the project.
- Do not submit a Requisition if budget is not available.
- If the quote does not include shipping costs and the shipping causes a budget overage, the cost may be moved to your department if a reallocation is not possible.
Payment Authorizations

- Do not complete a Payment Authorization if there is not budget available in the account code, or pool, where the expense will hit.
- Payment Authorizations should be approved by two individuals before arriving in GCA. One approver must be the PI.
Procard Expenses

• **Do not** use the Procard for charges to the grant if there is not budget available in the account code, or pool, where the expense will hit.

• **Do not** leave expenses in the default account code 71119. Alicia will contact you. Waiting on your response holds up the Procard feed for the entire university.

• **Do not** allow sales tax to post to a grant. Charge your department. The subsequent reimbursement of the sales tax is between the vendor and your department, not the vendor and a grant index.
EPAFs

• If 12 month employees, part time employees, and GAs, are paid on your grant, set them up on a new EPAF as soon as possible.

• Make sure you include an end date for the EPAF. If the employee is working on multiple awards, enter the earliest grant end date funding the employee.

• Make sure all appropriate approvers are listed, including the PI.
Form 16s

• Include time period/dates and description of worked performed on all Form 16s.

• If you choose to put more than one person on a Form 16 for summer grant pay, keep in mind there may be a delay in payment if any individual on the Form 16 has not certified their effort for the previous period.

• FOLLOW the approval instructions for Form 16s, located at the bottom left corner of the form. DO NOT send a Form 16 to more than one approver at a time.
Labor Redistribution (T&E)

- What: Re-distribution of 9, 10, or 11 month employees grant labor.
- Why: The EPAF for 9, 10, and 11 month employees does not change when they work on a grant, due to their monthly pay amount (1/12 of their contract) being different from their monthly earnings amount (i.e. 1/9 per month during the AY for a 9 month employee). Therefore, we re-distribute their salary through the Banner Labor Redistribution system.
- When: Currently, labor redistribution takes place after, or at the very end of, the Fall and Spring semesters.
- Who: Ogden-Cindy Graham; CEBS-Steva Kaufkins; All others-Christy Murphy.
Grant Accounting Labor Redistribution

WKU ID: 800123456
Name: John Doe
Job Title: Assistant Professor

Period Begin: 2016-01-01
Period End: 2016-05-15

Percentage of Effort: 10%
Restricted: 500000 - WKU Current Restricted

Contract Salary: $27,000.00
Wages to Redistribute: $2,700.00

<table>
<thead>
<tr>
<th>Portion of the month</th>
<th>1</th>
<th>1</th>
<th>1</th>
<th>1</th>
<th>.5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period</td>
<td>01/01 - 01/31</td>
<td>02/01 - 02/29</td>
<td>03/01 - 03/31</td>
<td>04/01 - 04/30</td>
<td>05/01 - 05/15</td>
</tr>
<tr>
<td>Restricted: 500000</td>
<td>$600.00</td>
<td>$600.00</td>
<td>$600.00</td>
<td>$600.00</td>
<td>$300.00</td>
</tr>
</tbody>
</table>

I certify that the redistribution of labor above represents a reasonable estimate of the effort expended during the period covered.

Approved by

Date
Effort Certification

• What: Certifying non-timesheet employees on federally funded awards during a determined time period.
• Why: It is required by the Federal Government, Office of Management & Budget. (OMB 2 CFR 200).
• When: AY-30 days after the end of the semester (1/31 & 6/15); Summer-30 days after the end of each Summer term (9/15, 7/31). Summer pay will not be approved unless prior summer and AY effort has been certified; therefore, for some the deadline dates will be earlier.
• Who: Ogden-Cindy Graham; CEBS-Steva Kaufkins; All others-Christy Murphy (AY), Sophie McAdams (SUR)
Effort Certification

• OMB 2 CFR 200 versus OMB A-21, offers less specific guidance on how to certify effort, transferring the burden of documented proof on the grant recipient.

• Therefore, it is imperative that the effort you certify on an award…federal or non-federal, is documented in some way. This can be notes in your calendar, documented travel related to the award, etc.

• Be prepared to prove your work on the grant should it ever be questioned.
Award is Over

• When an award is over, Alicia will send an email to the PI informing them of the date we will be destroying our files.

• This is the date you can also destroy your files and back up.

• Typical retention period is 3 years from the final report date; however, there are exceptions.
What you can do for GCA?

• If the sponsor of your award requires copies of all invoices/expenses, have those copies ready. Your GCA grant administrator may want copies throughout the month/quarter; or, they may want them all at the end of the reporting period (month, quarter, semi-annually, etc.).

• We are generally on a time constraint so your prompt attention whenever we have questions or need backup documentation is very much appreciated.
What GCA can do for you?

• Provide one on one training.

• Help you navigate Banner.

• Determine whether an expense can be charged to an award.

• Any questions we can’t answer we will either find the answer for you or direct you to OSP, if appropriate.
Questions?
TRAVEL VOUCHER TIPS:

**DEPARTURE & RETURN**
- The "Departed" Time (am or pm) is listed for Day 1 and "Returned" Time on the last day. If you should change locations during the trip, those times should be listed as well if per diem amounts are claimed.
- These Departed & Returned Times are based on when the travelers leave from or return to their originating location, not the flight times.

**DESTINATION/PURPOSE**
- Please be specific and list Destination City & Purpose (EXAMPLE: if traveling to a school, it is ok to list the school name, but also list the city for that particular school, if traveling to a conference, it is ok to list the conference name, but also list the city in which the conference is held)

**MILEAGE/RENTAL CAR**
- Mileage claims for use of privately owned vehicles shall be allowed, but you cannot claim fuel as an expense. The current mileage chart should be used in calculating mileage. Here is the link: http://finance.ky.gov/services/statewideacct/Pages/travel.aspx
  Under 'Rates', click on Mileage Rate.
- If an employee's point of origin for travel is the employee's residence, mileage shall be paid for the shorter of mileage between (1) residence and travel destination or (2) work station and travel destination.
- You may claim fuel purchases for rental vehicles but may not claim the mileage. The original receipts for the rental vehicle & fuel must accompany the travel voucher.

**RECEIPTS**
- Original receipts must be included with travel voucher. Receipts must include *payment* information. (Example: flight itinerary or registration showing only the cost or hotel bills showing balance due are not acceptable)
- Credit card receipts or bank statements are not considered valid receipts.
- Receipts in foreign currency must have the US dollars converted amount written on the receipt.
- If a receipt is not provided or misplaced, an affidavit can be completed and signed.

**LODGING**
- If Lodging was paid by Procard, this information will be entered under the Procard tab in the online travel voucher. This procard page referencing the lodging info is required if meals (MI&E) were claimed & must be attached to the voucher.
- If Lodging was paid by your personal funds, the original lodging paid receipt must be attached the voucher.
MEALS

The most common mistake made is meals are claimed that are not allowable due to times of travel.

<table>
<thead>
<tr>
<th>Leave At or Return At</th>
<th>Per Diem Total:</th>
<th>$51</th>
<th>$54</th>
<th>$59</th>
<th>$64</th>
<th>$69</th>
<th>$74</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6:30 AM</td>
<td>Breakfast</td>
<td>$10</td>
<td>$11</td>
<td>$12</td>
<td>$13</td>
<td>$14</td>
<td>$15</td>
</tr>
<tr>
<td>11:00 AM</td>
<td>Lunch</td>
<td>$15</td>
<td>$16</td>
<td>$18</td>
<td>$19</td>
<td>$21</td>
<td>$22</td>
</tr>
<tr>
<td>5:00 PM</td>
<td>Dinner</td>
<td>$26</td>
<td>$27</td>
<td>$29</td>
<td>$32</td>
<td>$34</td>
<td>$37</td>
</tr>
</tbody>
</table>

To determine the Domestic (Continental US) per diem, go to the following website: http://gsa.gov/portal/content/104877
Enter the city and state or zip of your destination. Click on "Find Per Diem Rates". The amount that appears at the far right under the column "Meals & Inc. Exp" is the daily rate for that city. Use the chart above for the per meal breakdown.

To determine the Foreign per diem (also for Alaska & Hawaii), go to the following website: http://www.defensetravel.dod.mil/site/perdiemCalc.cfm
Use the drop down boxes on the right side under "Outside Conus". Select the correct "Published" date using the month in which the trip began. Uncheck the box "Include Military Installations" then click on Calculate.
Choose the Locality for the trip. If it is not listed, scroll down to the bottom and use "Other".
You will want to add together the amounts in the columns "Local Meals" and "Local Incidental". This number is the daily rate. To calculate the individual meal per diems, utilize the following percentages:
Breakfast-20% Lunch-30% Dinner-50%
List the exact dollars and cents for the calculation, do not round
(EXAMPLE: for London in June 2015, choose United Kingdom on page 1, then scroll down to find London. Add the amounts $136 + $34 = $170. The meal per diem will be $34.00 Breakfast, $51.00 Lunch and $85.00 Dinner)

Employees are eligible to claim MI&E (Meals & Incidental Expenses) if travel required an **overnight** stay.

Voluntary tips for taxi's, bellhops, meals, etc. are calculated as part of these MI&E per diem rates for individual travel. (Can be claimed separately for group travel when actual expenses are claimed)

Travel policy states "Such expenses should not be submitted for additional reimbursement.....Transportation between places of lodging or business and places where meals are taken, if suitable meals can be obtained at the temporary duty site"

PROCARD

Do not attach original procard receipts. They should remain with the procard documentation.
PARKING

- Travel policy states employees must select the most economical means of travel. Therefore, the additional expense for valet parking is not allowable when self-park options are available. There are certain circumstances where valet would be allowable (EXAMPLE: transporting large amounts of material to hotel or requiring in/out privileges).

- Nashville Airport Parking---Travel policy states employees must select the most economical means of travel. Therefore the additional expense for short-term parking ($21/day) and valet ($24/day) are not allowable when other options are available. The maximum allowable rate at the Nashville Airport has been established at $16/day for the long-term parking lot. The airport has other less expensive options of the Economy lot ($9/day) or the Overflow lot ($8/day). However, we have determined that those lots are not always available to travelers.

SIGNATURES

- Claimant must provide their original signature, as well as the approver.

- Please print the approver’s name in the box below their signature. Many times we cannot read the approver's signature.

- If claimant cannot sign, written permission must be obtained and attached. However, the approver's signature must be the original.

PRINTING

- Make sure and print the voucher on PORTRAIT and do not reduce the size
Department decides to hire anyone

Required for anyone who will be paid by payroll

- Background check
- Form I-9
- Tax Forms

This includes but not limited to:
Form 16 payments
Graduate Students
Student Employees
Part-Time
Full-Time
Contact HR to setup 800 number

* Email Sherry Merkling (sherry.merkling@wku.edu) or Jessica Powell (jessica.powell@wku.edu) to request the 800 #
  * Please Provide:
    * Full name
    * Middle initial or name
    * Mailing address
    If available please provide birthdate, this information helps us from creating duplicate IDs

* HR will create the ID number and email you back with the information.

* Initiate background check, wait to allow them to begin work until you receive notification that the background check is complete.

* On or before the first day of work for pay, send new hire to Human Resources to complete the Form I-9 and tax forms.

* New Hire is ready to begin work!
WKU Policy states that:
“No candidate for a position shall be employed until a satisfactory background investigation has been completed and authorization is provided to the hiring department/unit.”

You can initiate a background check by going to the WKU Human Resources home page.

- Click the Employment tab and select Tools for Hiring Managers from the dropdown menu
- www.wku.edu/hr/hiringtools.php
Select “Initiate Background Investigation” and complete the required fields.

You will need the following information:

- Applicant’s WKU ID
- Full name
- Phone number
- Email address (Human Resources will use this address to contact the applicant. Double check for accuracy!!)
- Position Number (for new Form 16 employees, use KE9999 as position number)
FAQ’s background checks

I initiated a background check, what do I do now?

- Contact the new hire and let them know to expect an email requesting permission to run a background check, we can not start it until this email is replied to!

How do I know the background check is done?

- When the background check is complete, the department will be notified they can proceed with hiring, and an electronic I-9 will be automatically initiated.

How long do background checks take?

- Average turn around is 5-7 business days. This is all dependent on how much the applicant has moved, and how many states/counties will need to be checked.

The background check is back, but the EPAF is not complete, can they start?

- Yes! As long as the background check is complete and they have signed Section 1 of the I-9, they can begin work!
Form I-9

* New employee will come to HR office, WAB, room G25, **on or before** their 1st day of work for pay with original verifying documents to complete I-9 section 2 & tax forms.

* A new employee is required to present appropriate documentation to prove his or her eligibility to work in the USA & verify identity.

  The list on the next page includes the acceptable forms of documentation that can be used to complete the Form I-9. It is a good idea for the new employee to review this list before coming to complete the I-9.

  There is a PDF of this form on the thumb drive

* There are ways to complete the forms remotely, if the new hire cannot come to the main campus or one of the remote campuses.

  Please contact Jessica Powell or JoAnn Malott in HR for more information.

* If the new employee is international, please contact HR.
**List of Acceptable Documents**

All documents must be **unexpired**.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

### List A
**Documents that Establish Both Identity and Employment Authorization**

1. U.S. Passport or U.S. Passport Card
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa
4. Employment Authorization Document that contains a photograph (Form I-766)
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:
   a. Foreign passport; and
   b. Form I-94 or Form I-94A that has the following:
      1. The same name as the passport; and
      2. An endorsement of the alien’s nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association between the United States and the FSM or RMI

### List B
**Documents that Establish Identity**

1. Driver’s license or ID card issued by a State or territory possessing the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
3. School ID card with a photograph
4. Voter’s registration card
5. U.S. Military card or draft record
6. Military dependent’s ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver’s license issued by a Canadian government authority

### List C
**Documents that Establish Employment Authorization**

1. A Social Security Account Number card, unless the card includes one of the following restrictions:
   1. NOT VALID FOR EMPLOYMENT
   2. VALID FOR WORK ONLY WITH INS AUTHORIZATION
   3. VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. Native American tribal document
6. U.S. Citizen ID Card (Form I-197)
7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
8. Employment authorization document issued by the Department of Homeland Security

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.
Do I need to initiate the I-9?

* No! When the background check comes back complete, it is automatically generated and the new hire will receive a 2nd email with instructions to electronically sign the Form I-9. The employee should be aware to be on the lookout for it, they can log in and sign Section 1 of the Form I-9 before their first day.

What is Section 1 and when does it need to be completed?

* A link to complete section 1 of the Form I-9 is emailed to the new hire as soon as the background check is complete. This needs to be signed on or before the new hires 1st day of work. If you are bringing them on campus for anything that will be paid (training, etc) they will need to have Section 1 signed on that day.

What is Section 2 and when does it need to be completed?

* Section 2 is the part of the I-9 that is completed by Human Resources. To complete this section, the employee will come to HR with their original verifying documents. We will make copies of the IDs and complete Section 2. This needs to be completed within 3 business days of the first day of work. It is preferred to complete this as soon as possible!
What is the Form I-9 for anyway?

- This form is a federally required document that is used to verify that the identity of the new hire and if they are legal to work in the United States.

Can they bring copies of the documents?

- No, unfortunately we have to see the original, up to date document. We cannot use expired documents either.

This new hire is working remotely and will never step foot on campus, what do I do?!

- If the new hire will be close to an extended campus (Owensboro, Glasgow, or Elizabethtown) they can go there to complete this form. If this is not possible, there are ways to complete this form remotely. Please contact HR and we will talk you through the process.

What is earliest we can complete the I-9?

- It can’t be too early, only to late, so you can start the process as soon as you know you will be hiring someone.
Department hires employee:

(These actions must to be done concurrently):

- Department initiates background check
  - New Hire gives permission for background check electronically through link they will receive by email
  - When background check is approved, HR initiates electronic I-9

- Department submits an EPAF at least 10 days before targeted start date
  - EPAF works through queue

When background check, Form I-9, and taxes are complete, EPAF is applied and new hire is added to payroll
International New Hires

Department hires international employee:
(These actions must to be done concurrently):

∗ International employees will report to ISO, where they will need to bring with them their immigration documents and proof of employment. International employees will also receive a letter and instructions to take to Social Security Administration to receive their Social Security number (SS#) if they do not already have one.

∗ After employee receives the SS#, the department initiates background check
   
   If new hire already has ss#, please initiate background check at the same time as the EPAF, new hire will still need to meet with ISO to have their immigration documents cleared.

   ∗ New hire gives permission for background check by completing HireRight email
   ∗ Department will receive notification when background check is complete

∗ Department submits an EPAF at least 10 days before targeted start date
   ∗ EPAF works through queue
   When background check and I-9 are complete, EPAF is applied and new hire is added to payroll

∗ When background check is complete department will be notified and the Form I-9 will be initiated by HR.

∗ HR will contact employee/department to make an appointment with HR/payroll to come to complete the I-9 and tax forms.
   Please do not send international new hires to HR without an appointment!

∗ New hire comes to Human Resources offices, WAB, room G25, on appointment with original immigration documents to complete I-9 section 2 & tax forms.

∗ New employee can begin work.
The Form 16 is a Special Payroll Authorization that is to be used to process one time special payments.

Login to e-Signature and create the Form 16 following the online instructions.

Please make sure you verify that you correctly choose the pay type and degree required – these are important to correctly track and pay employees.

This form will not allow you to submit, unless a background check has been completed on the payee.

This form is managed by the Payroll office, if you have any questions or issues completing this form, please contact Payroll at 745-5365.
Employee Benefits Cost Chart
Western Kentucky University
Effective July 1, 2015

<table>
<thead>
<tr>
<th>Benefit Category</th>
<th>Percent/Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirement</td>
<td></td>
</tr>
<tr>
<td>KTRS</td>
<td>15.865%</td>
</tr>
<tr>
<td>ORP</td>
<td>13.84%</td>
</tr>
<tr>
<td>KERS</td>
<td>38.77%</td>
</tr>
<tr>
<td>KERS-Hazardous</td>
<td>26.34%</td>
</tr>
<tr>
<td>KTRS TRP</td>
<td>22.05%</td>
</tr>
<tr>
<td>Social Security</td>
<td>7.65%</td>
</tr>
<tr>
<td>Unemployment Compensation</td>
<td>N/A (centrally funded)</td>
</tr>
<tr>
<td>Workers’ Compensation</td>
<td>.60%</td>
</tr>
<tr>
<td>Employer Disability Insurance</td>
<td>.20%</td>
</tr>
<tr>
<td>Employer Life Insurance</td>
<td>$50.40/year</td>
</tr>
<tr>
<td>Employer Health, Dental &amp; Vision Insurance</td>
<td>$6,912.00/year</td>
</tr>
</tbody>
</table>

Sample Benefits Cost Calculation for $45,000 salary:

- KTRS @ 15.865%: $7,139.25
- Social Security @ 7.65%: $3,442.50
- Workers’ Compensation @ .60%: $270.00
- Disability @ .20%: $90.00
- Life Insurance: $50.40
- Health & Dental Insurance: $6,912.00

**TOTAL COST**: $17,904.15
**TOTAL PERCENT OF SALARY**: 39.79%

*Part-Time positions scheduled to work an average of 30 or more hrs/wk for 6 months or longer are eligible for full benefits at the full fringe rate upon hire. Part-time positions scheduled for less than 30 hrs/wk, or if hours will vary by week and it is unknown if hours will average 30 or more hrs/wk, may only subject to Social Security and Workers’ Compensation charges. However, if a KTRS covered position is 70% time or greater, KTRS contributions must be withheld both for the University and the employee. If a KERS covered position averages 100 hours or more per month, then KERS contributions must be withheld both for the University and the employee. KERS contributions are not applicable for appointments less than 6 months. If a position averages 30 hrs/wk or more during a 12 month measurement period, health insurance (per ACA regulations), and all other benefits must be offered for the subsequent 12 month period.*
Human Resources
FAQ

* When there are pay raises – department must complete an EPAF for all positions with an end date to reflect the fiscal year increases

* Fringe Benefits chart – this changes yearly, please review the most updated version at http://www.wku.edu/hr/hiringtools.php

* Grant positions do not get paid out vacation when the job ends
  * For more information please review vacation leave policy at http://www.wku.edu/policies/hr_policies/hrpolicy4_6102.pdf
EPAFs must have an end date for all grant positions

How to do grant EPAFs

- Please review EPAF instructions on jump drive
- Email epaf.help@wku.edu for help anytime!

When to do grant EPAFs

- All grant employees have an end date, a new EPAF must be done for them to remain on payroll
- As soon as possible, please complete the new EPAF to avoid delay of payroll
Required for anyone who will be paid by payroll

* Background check

* Form I-9

* Tax Forms

This includes but not limited to:
Form 16 payments
Graduate Students
Student Employees
Part-Time
Full-Time
WKU Policy states that: “No candidate for a position shall be employed until a satisfactory background investigation has been completed and authorization is provided to the hiring department/unit.”

- Initiate a background check by going to the WKU Human Resources home page.
  - Click the Employment tab and select *Tools for Hiring Managers* from the dropdown menu
  - [www.wku.edu/hr/hiringtools.php](http://www.wku.edu/hr/hiringtools.php)

- Contact the new hire and let them know to expect an email requesting permission to run a background check, we can not start it until this email is replied to!

- The department will be notified when the background check is complete and the hiring process can proceed
**Form I-9**

* A link to complete section 1 of the Form I-9 is emailed to the new hire as soon as the background check is complete. This needs to be signed on or before the new hires 1st day of work.

* **On or before** their 1st day of work for pay, the new employee will come to HR office, WAB, room G25, with their *original* verifying documents to complete the I-9 section 2.

* If hiring an international employee, or someone who will be working remotely, please contact HR for more detailed information!

**Tax Forms**
Employees should present one choice off List A OR one from List B & C
What do I do when?

* Initiate background check as soon as possible!

* Send the new employee to HR on their first day to complete the I-9 and taxes.

* If hiring someone new full-time or part-time, submit the EPAF at least 10 days before targeted start date.

* If hiring someone to be paid with a Form 16, complete the form after the work is completed.
Form 16

Detailed online instructions located at

* The Form 16 is a Special Payroll Authorization that is to be used to process *one time* special payments. It is created in e-Signature forms.

* Please make sure you verify that you correctly choose the *pay type* and *degree required* these are important to correctly track and pay employees.

* This form will not allow you to submit, unless a background check had been completed on the payee.

* This form is managed by the Payroll office, if you have any questions or issues completing this form, please contact Payroll at 745-5365