Payroll Training

UNT Budget Office
budget.unt.edu

Agenda

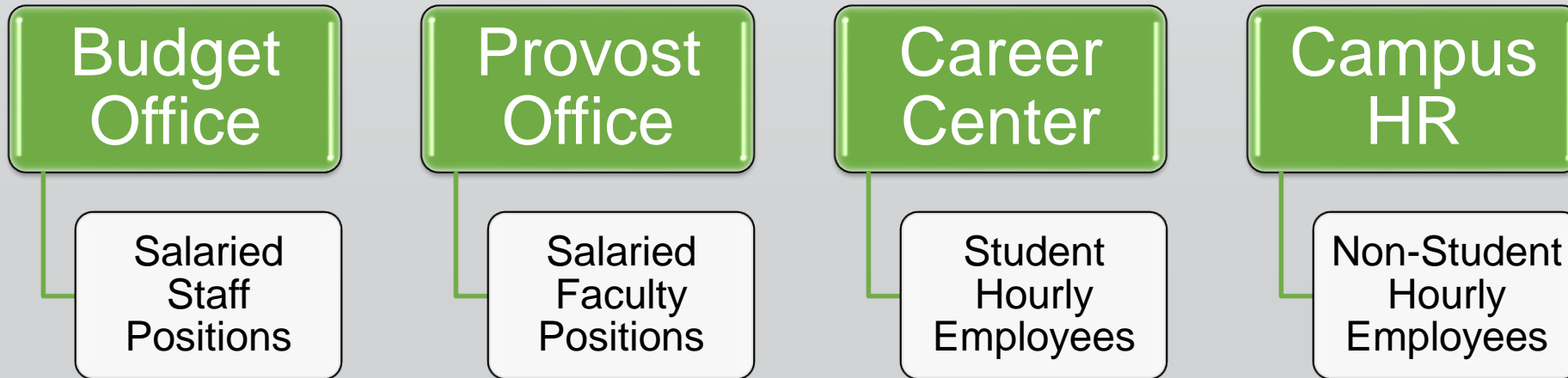| |
|---|
| Objectives |
| ePars: Helpful Information |
| Centrally Funded vs. Non-Centrally Funded |
| Central Salary Savings: Staff |
| Other Payroll Related Costs |
| Non-Central Salary Savings: Staff |
| Power BI Reporting |

Objectives

Training Objectives.

1. Understand the 4 different ePar types and when to use each type.
2. Identify the differences between centrally and non-centrally funded chartstrings.
3. Understand the concept of Central Salary Savings and identify which chartstrings and positions create Central Salary Savings.
4. Be able to identify the differences in how Permanent savings and Temporary savings are created.
5. Be able to identify to which transactions Permanent Savings and Temporary savings can be applied.
6. Be able to effectively run the Payroll Transaction Detail report to perform research.
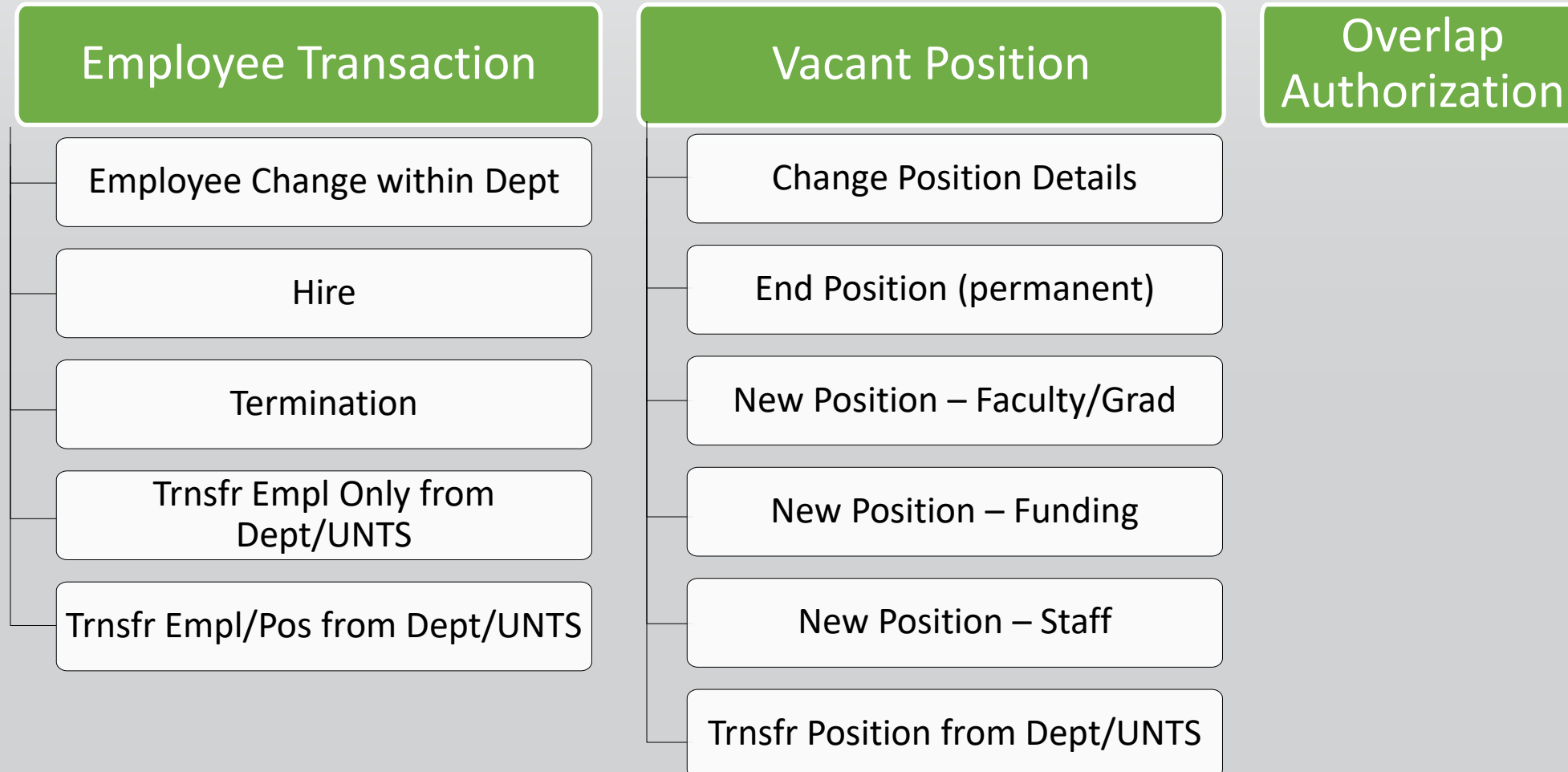
ePars: Helpful Information

Types of ePars

Three types of ePars.

Employee Transaction	Vacant Position	Overlap Authorization
Employee Change within Dept	Change Position Details	
Hire	End Position (permanent)	
Termination	New Position – Faculty/Grad	
Trnsfr Empl Only from Dept/UNTS	New Position – Funding	
Trnsfr Empl/Pos from Dept/UNTS	New Position – Staff	
	Trnsfr Position from Dept/UNTS	

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Increasing Salary

If you are increasing the salary, you must provide the chartstring where the additional funds are coming from. This can be done by clicking on the "Identify Source of Funds" button.

Increasing Salary

Enter the chartstring where the additional funds are coming from.

- If paying from Central Salary Savings indicate so in the comments.

- Use the D-Level account when paying from a departmental chartstring. Use the C-Level if paying from a Sponsored Project (grant).

- If you need to use funds from more than one source, you can add a row by clicking the "plus" sign. The "Percent of Distribution" must equal 100%.

ePar Comments Box

Comments are essential for ensuring your ePar is processed timely.

- Enter a brief description of the purpose of the ePar. This helps us identify if there are any errors or if there are any additional steps we must take.

- If paying from Central Salary Savings, you must indicate so in the comments.

- If a position is moving from one department to another indicate in the comments whether or not the funding is moving with the position.

ePar Tips

Items to keep in mind when submitting an ePar.

- Check the approval workflow after submitting the ePar to make sure all necessary approvers are included. If the workflow is incorrect, email ePar Help with the ePar number and include a screenshot of the workflow.

- The offer letter must be at or below the recently approved ePar or a new ePar will be required.

Centrally Funded vs. Non-Centrally Funded Chartstrings

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Centrally vs Non-Centrally Funded Chartstrings

Centrally Funded Chartstrings are those funded by UNT.

- These chartstrings contain the following Fund Cat & Fund combination

Fund Cat	Fund	Description
105	800001	State
105	805001	State
200	830001	Designated Tuition

Non-Centrally funded chartstrings are those funded by the Department (i.e. all other chartstrings).

- The department is responsible for generating sufficient revenues to cover its expenses.

Central Salary Savings: Staff

Central Salary Savings Example

Jane is making $36,000 annually. Jane retires. A new incumbent is hired after the position was vacant for 1 month. The new salary is $24,000.

PERMANENT SAVINGS
There will be $12,000 in permanent salary savings.
$36,000-$24,000 = $12,000

TEMPORARY SAVINGS
There will be $3,000 in temporary salary savings.
($36,000/12) x 1 month =$3,000

Central Salary Savings

Central Salary Savings:

- Are created only on Centrally Funded Chartstrings.

- Are created by <u>Staff</u> position changes.

- Must be applied in the fiscal year earned. Generally, savings may not be rolled forward. Unused funds are swept at year-end.

- May only be used on Salary related items.

Central Salary Savings

Two Types of Salary Savings: Permanent & Temporary

- "Permanent" & "Temporary" refer to the types of expenses the savings may be applied to.

- Permanent salary savings may be managed at the VP/College level.

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Permanent Central Salary Savings

Obtained When
- A position is ended
- A position is reclassed down
- A position that was encumbered above entry hires someone at a lower annual salary

Can Be Used To
- Fund equity increases
- Hire someone over entry
- Fund a new position
- Reclass a current position

Temporary Central Salary Savings

Obtained When

- A position is vacant

  For example if you have $24,000 budgeted for a position that is vacant, every month $2,000 is getting swept to salary savings.

Can Be Used For

- Lump sum vacation payouts
- Comp time/over-time payouts
- Temporary employees
- Overlaps

Tip! Think of "temporary" salary savings as "one-time-use" funds. The Vacant position will eventually be filled and the salary savings will end. For this reason temporary salary savings cannot be used to fund permanent uses such as new positions, positions over entry, or equity increases.

Encumbrances & PreEncumbrances

Encumbrances reflect salaries for <u>Filled</u> Positions

- Every month 1/12th of the salary disencumbers (shows as a negative in the encumbrance column) and the salary is charged as an expense (shows as a positive in the actual column).

PreEncumbrances reflect salaries for <u>Vacant</u> Positions

- Every month 1/12th of the salary is dis-pre-encumbered (shows as a negative in the pre-encumbrance column) and a salary savings journal is done which moves it from the budget into salary savings (shows as a negative in the budget column).

Encumbrances & PreEncumbrances

Journal Description	Budget	Actual	PreEncumbrance	Encumbrance
09/01/19 Entries				
FY19 Original Budget	60,000			
9/1 Payroll Pre-Encumbrance			36,000	
9/1 Payroll Encumbrance				24,000
SEPTEMBER PAYROLL				
Pre-Encumbrance			(3,000)	
Salary Savings*	(3,000)			
Encumbrance				(2,000)
Payroll		2,000		
OCTOBER PAYROLL				
Pre-Encumbrance			(3,000)	
Salary Savings*	(3,000)			
Encumbrance				(2,000)
Payroll		2,000		

*Reminder: Staff Central Salary Savings only apply to 105-800001, 105-805001 and 200-830001

Encumbrances & PreEncumbrances

In PowerBI, the Actual, PreEncumbrance, and Encumbrance columns reflect the type and stage of payroll expenses.

Actual

- Paid salaries
- Journals begin with **HR**xxxxxxxx

Encumbrance

- Filled position salaries (not yet paid)
- Journals begin with **HE**xxxxxxxx

PreEncumbrance

- Vacant position salaries (not yet paid)
- Journals begin with **HP**xxxxxxxx

Other Payroll Related Costs

Other Payroll Related Costs: Centrally Funded

Other Payroll Related Costs (Fringe Benefits) are covered on all centrally funded chartstrings

Fund Cat	Fund	Description
105	800001	State
105	805001	State
200	830001	Designated Tuition

- The expenses will post to these chart strings and then a budget entry will be recorded to cover those expenses.

- All the Journals to cover Other Payroll Related Costs begin with "**FB**."

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Other Payroll Related Costs: Centrally Funded

Fringes on Centrally Funded <u>State</u> chartstrings will be broken out onto unique funds.

Salaries Paid on this Fund	Fringes Paid on this Fund
800001 - GRD-General	800010 GRD-OASI
	800011 GRD-ORP
	800012 GRD-TRS
	800013 GRD-GRP INS
805001 - State Approp-BSA	805010 State Approp-OASI
	805011 State Approp-ORP
	805012 State Approp-TRS
	805013 State Approp-GRP INS

Other Payroll Related Costs: Non-Centrally Funded

The Department is responsible for covering Other Payroll Related Costs (Fringe Benefits) on <u>non-centrally funded chartstrings</u>. This includes:

- Merit Increases.

- Health Election Changes. The cost of group health insurance can change due to health election changes (from a qualifying event or during the health election change window in the summer) or from premium hikes. When budget planning, be aware that health election changes may require an increase to fringe budgets.

- New Positions. Fringes average 28.5%. This can change depending on health insurance selections – such as individual, spouse, dependents.

Other Payroll Related Costs

Type	D-Level	Base Account
BRP - Benefits Replacement Plan	Paid out of the account the employee's salary is paid from	Paid out of the account the employee's salary is paid from
OASI - Old-Age and Survivors Insurance (Social Security)	D5050 Payroll Related Costs	50501 - Payroll Tax Expense
TRS - Teachers Retirement System	D5050 Payroll Related Costs	50507 Retirement Expense-TRS 50508 Pension Contribution Offset 50509 Retirement Surcharge-TRS 50510 Pension Expense – TRS
Group Insurance	D5050 Payroll Related Costs	50511 Employee Group Insurance
ORP - Optional Retirement Plan (executives only)	D5050 Payroll Related Costs	50504 Retiremnt Exp-ORP High Diff 50505 Retirement Expense-ORP 50506 Retirement Expense-ORP High
Longevity	D5040 Supplemental	50401 Longevity Pay
Augmentation	D5040 Supplemental	50415 Augmentation Pay
Lump Sum Merit	D5040 Supplemental	50405 One-time Merit Pay
Overtime	D5040 Supplemental	50404 Overtime Pay
Comp Time Payout	D5040 Supplemental	50403 Compensation Pay

Non-Central Salary Savings: Staff

Non-Central Salary Savings

Salary Savings on Non-Centrally Funded Chartstrings

- Unused funds (savings) are not swept. They remain on the D-Line where they were budgeted.

- Unused Funds may be used on non-salary related items. VP areas may set their own rules for unused funds.

Power BI Reports Demo

Multiple Job Records in Power BI

If an employee has multiple job records, Power BI only has the ability to show the employee record #, position ID, job code, and job title for one record. The chart string and amounts are correct; however the job information may not be correct.

Department	Empl Record	Position #	Job Code	Job Title	Account #
134320 - Instrumental Studies	5	n/a	0700	Adjunct Faculty	50121
134000 - College of Music	2	9330	61222	Music Instrument Repair Tec	50143

Department	Account	Acct Level D	Fund Category	Fund	Project	Program	Site	Purpose	Function	Employee Name	Employee ID#	Employee Record #	Position ID#	Job Code	Job Title	Actuals
134320 - Instrumental Studies	50121 - Salaries-Faculty-Adjunct-PT	D5012	105 - Educational & General	805001 - State Approp-BSA					100 - Instruction-General			2	00009330	61222	Music Instr Repair Technician	444.44
134000 - College of Music-Gen	50143 - Salaries-Staff	D5014	200 - Designated Operating-Managed	880001 - Instructional FFF					400 - Academic Support			2	00009330	61222	Music Instr Repair Technician	3,760.65

Questions?