Important Dates:

11/9  Gift Certificates to be reported to Payroll Office.
11/21  Monthly payroll cut-off.
12/10  Anticipated open date for Graduate Assistant Reappointment System.

Graduate Assistant Reappointment System

The TA reappointment system will open at the beginning of December to process appointments that will continue for the spring semester. The anticipated date for the Grad Reappointment system to open is December 10th. It will close on January 17, 2020. Any changes to spring TA/RA appointments after this date will need to be handled through a workflow form.

- Those who held a first semester (A) appointment will pull in as a second semester (B) appointment and will need to either be transferred, terminated, or if continuing in your department, corrected to reflect their spring appointment.
  - If terminated, please submit termination forms.
- You will also have the ability to look over ALL active grad appointments (even pay group 7-academic year), with a chance to change MFKs, standard hours, job code, position number, and pay, if needed.
  - IF YOU ARE CHANGING JOB CODE (i.e., from TA to RA), you must change the position number.
- If no changes are needed to a pay group 7 or 7F, please mark them as “final” to acknowledge the record has been reviewed.

Graduate Assistant Fall 2019 Tuition

A tuition change will automatically occur for any change of status (COS) to a TA or RA MFK that is processed through the reappointment system by December 13th.

- If no COS is needed, but tuition needs to be moved, you should request an override (example: move tuition off a 500 or 510 to a 240 fund).
  - This may be done by sending an email to grad-cogsscholarships@uiowa.edu before December 13th.
- Overrides can be created for the full tuition/fee amount charged to an MFK, but if a split is needed, a MAUI scholarship recipient form should be used.
  - Please follow up with an email to Brian Ruden and Jennifer Crawford explaining the request.
- Any changes after December 13th will need to be done as follows:
  - A MAUI scholarship recipient form is submitted and an email should be sent to Brian Ruden in the Billing Office to let him know that the form is not a new award but to move an existing award.
  - Copy Jennifer Crawford so when the form gets to the Graduate College she will know to approve it.
- If you have any questions, please contact Jennifer Crawford, 5-3493, or Brian Ruden, 4-2019.
Benefits Open Enrollment

Open Enrollment for 2020 Benefits began at 8 a.m. on Wednesday, Oct. 23, 2019 and will end at 5 p.m. on Friday, Nov. 15, 2019.

- **Oct. 23, 2019:** Open Enrollment opens at 8 a.m. This is the first day you can enroll, re-enroll, or change a 2020 insurance plan.
- **Nov. 15, 2019:** This is the last day to enroll in or change benefits plans. You will have until 5 p.m. to submit your Open Enrollment selections to University Benefits.
- **Oct. 1-Nov. 15, 2019:** Open Enrollment Information Sessions are available across campus. Plan to stop by one of the sessions to ask questions about your benefits or find out about the additional health plan, UISelect (https://hr.uiowa.edu/benefits/health-insurance/employee-health-plans/uiselect-health-plan), added for 2020.

*If you choose not to take action,* your existing coverage options will roll over into the next year with the exception of the Health Care Flexible Spending Account, in which you are required to actively enroll each year. In addition, if you are currently enrolled in the UIChoice employee only or double spouse family option, and do not switch your health plan to UISelect, you will pay 5% of the total calculated premium in 2020.

P&S Salary Process

The mid-year adjustment salary application will be open **December 4 – December 16, 2019.** This system automatically updates the faculty or staff HR record. If possible, we would appreciate it if no COS forms are processed during this time. If you have retroactive COS forms that need to be processed, please do so by payroll cutoff on **November 21, 2019.**

I-9 Management Transition

Please be advised that the I-9 function that was supported by Payroll Services has changed to Faculty & Staff Immigration Services effective Monday, October 28, 2019.

If you have any questions, please contact immigration@uiowa.edu or call 319-467-0498.

UI Ethics Policy

Please remind new DEOs and other employees with fiscal responsibilities of the UI Ethics Policy, which can be found at https://opsmanual.uiowa.edu/human-resources/ethics-and-responsibilities-university-iowa-staff and request that they complete the ICON Ethics and Responsibilities course #W00329 and/or FSC Q01: Ethics course #WSCQ01.

External Fellowships

In order to support faculty members that are applying for prestigious fellowships, CLAS offers a stipend supplement/fringe benefit program. Please remind faculty members applying for external fellowships to complete the Stipend Supplement/Fringe Benefit Request form (https://clas.uiowa.edu/research/stipend-supplementfringe-benefit-support-external-research-fellowships) and submit it to workflow at the time they submit their fellowship application. Please contact the https://clas.uiowa.edu/grant-support-office if you need any assistance.
Cash Handling – Reminder

While changes to staff specifically assigned to a cash handling function do not require re-submission of the departmental cash handling procedures to Accounting and Financial Reporting (AFR) for approval, they do need to be made to the departmental copy and the Cash Handling Institutional Roles. Please forward any cash handling role staff changes to sherry-ro@uiowa.edu so that she can update the Cash Handling Institutional Roles and ensure the Cash Handling training requirements have been met.

The local Cash Handling desk top procedures need to be updated and resubmitted to AFR once every 3 years, or when there are procedural changes (i.e., checks are now stored in a safe instead of a locked drawer). AFR or Sherry Roe will send you a reminder of the 3-year deadline.

Units should be aware that, at any time, AFR and internal or external auditors might visit cash handling units to perform unannounced cash observations or cash counts. Please ensure that your local Cash Handling procedures match the Institutional Roles and that everyone assigned a cash handling role has taken the required annual training.

Food & Beverage and Recognition Policies - Reminder

The annual review of both the departmental food & beverage and recognition policies are due to Sherry Roe. Please look at both of them and, if no changes are needed, please initial and date the current policy form and resubmit it. If changes are required, please use the templates provided (Recognition: https://clas.uiowa.edu/sites/default/files/human-resources/2017%20Recognition%20Program%20Template%20-%20Final.docx; Food & Beverage: https://clas.uiowa.edu/sites/default/files/finance/2018%20Food%20Beverage%20Policy%20Template.doc) and submit the revised policy for approval.

Gift Certificates

All gift certificates given to employees (excluding those given as research compensation) must be reported to the Payroll Office by November 9th for awards given from November 10th of the previous year to November 9th of the current year. Please enter your gift certification information on the form found here: https://hr.uiowa.edu/sites/hr.uiowa.edu/files/2019-07/Taxable%20Items%20Work%20Sheet%20for%20Payroll%20Services%201-13-17.pdf or on an excel spreadsheet with the same fields, then forward it as an email attachment to roxanne-schomers@uiowa.edu in Payroll Services by November 9th. Any gift certificates awarded after this date will be reported in the next calendar year.

The policy on the Taxation of Gifts, Prizes, and Awards to Employees can be found in the Operations Manual at: http://opsmanual.uiowa.edu/human-resources/taxation-gifts-prizes-and-awards-employees. Policy questions may be directed to:

- Recognition practices and creating a recognition program: Sherry Roe, 5-1449, sherry-ro@uiowa.edu
- Taxability and documentation requirements: Tom Peifer, 4-1497, thomas-peifer@uiowa.edu
- Processing of payments: Debby Zumbach, 5-3815, deborah-zumbach@uiowa.edu
- Payroll reporting: Terri Hein, 5-2374, terri-hein@uiowa.edu

Technology

Purchasing Process

The CLAS technology purchasing policies and procedures can be found on the CLAS IT Group website under User Support/IT Standards and Best Practices: https://clas.uiowa.edu/it-group/equipment-purchasing-standards.
International Travel Awards

International travel awards are now open to P&S staff members. The application now allows for all job classifications. [https://international.uiowa.edu/faculty/ip-funding/international-travel-awards](https://international.uiowa.edu/faculty/ip-funding/international-travel-awards)

Deadline is the last day of each month. They are available to: University of Iowa tenured, tenure-track, clinical, and research faculty as well as staff members whose positions or performance evaluations depend on international travel.

International Programs' International Travel Awards contribute to internationalization at the University of Iowa by funding the international scholarship and engagement of UI faculty. Through the generous support of the Stanley-UI Foundation Support Organization, International Travel Awards support international travel for research, creative activity, and active conference participation or other collaborative activity.

November Payroll Cutoff

Normal reporting for employee time record data sent electronically or online via self-service is to be in payroll by **Thursday, November 14 at 5:00 p.m.** to allow for the Thanksgiving holiday. Other electronic pay adjustments and deductions are to be in payroll **Wednesday, November 20 at noon**. Monthly payroll cutoff will be **Thursday, November 21 at 5:00 p.m.**

Biweekly payroll cutoff for the November 26 payroll (biweekly time-period November 3-16) will be **Wednesday, November 20 at 5:00 p.m.** Biweekly time records are due on **Tuesday, November 19 at 5:00 p.m.**

Contacts:

- **Erin Herting** – 384-0559 (Financial oversight & budgeting)
- **Jeff Donoghue** – 335-2605 (Staff & Visitor Budget)
- **Meliza Wise** – 353-2639 (Faculty Budget)
- **Kristen Wolf** – 335-2616 (Startup & RA budget, Renovation/Instructional Equipment)
- **Kristina Swanson** – 335-0459 (TA Budget)
- **Nick Francisco** – 335-2888 (General Expense Budget)
- **Ronna Mayberry** – 335-0577 (Old Gold Budget)
- **Rachel Vrchoticky** – 467-0104 (Computer Replacement)
- **Ryan Kirkey** – 384-3489 (Book & Music Subvention)
- **Sherry Roe** – 335-1449 (Workflow & Security/System Access)

Departmental Food/Water Purchases

Purchases of food, beverages (coffee/water) and other such items for departmental staff consumption should only be paid for with UICA or 240 funds. They should never be purchased on GEF (050) funds.

Happy Thanksgiving

http://clas.uiowa.edu/finance

Please share with DEO’s and appropriate staff within your departments
Business Officers,

As a follow-up to the Payment Determination Guidelines presentation at the October 24, 2019 Business Officer’s meeting, I’ve attached the updated document, which was created to provide general guidance, create consistency throughout campus, and assure regulatory compliance.

In response to a couple questions that were asked during the presentation:

1. In columns D and F of the spreadsheet, reimbursements of Educational Related Expenses and Student Stipends to non-UI students are processed through Accounts Payable. As non-UI students do not have a MAUI profile. This includes students from other universities, community colleges, or high schools who come to the University for a student experience, and are awarded funding to explore an area of discipline in which they are interested in. They may be given a stipend to apply towards their living expenses while they are on campus or may be directly reimbursed for expenses associated with their experience.

2. Students receiving financial aid are awarded based on their cost of attendance. For financial aid recipients, University policy states that their total aid may not exceed the cost of attendance. Therefore, payments to registered students for awards and reimbursements of expenses related to educational activities, including conferences and travel, must be processed through MAUI so that all aid is accounted for and the award total does not exceed the cost of attendance. When processing these payments through MAUI to record all benefits to the student, the department should contact Student Financial Aid to make the office aware of this additional educational expense so that the cost of attendance can be increased to mitigate the reduction in other aid. (Please direct questions regarding this information to Cathy Wilcox in the Student Financial Aid Office)

Examples of payments include:

A. An individual, who may or may not be a student, is awarded a fellowship to further their education, research, or training. The fellowship is processed through the HR Transaction System and may include installment payments over a period of time. (Fellowship Stipend)

B. A current University of Iowa student is awarded $1,000 for an educational opportunity. The payment is processed through MAUI. (Scholarship)

C. A student from another university is given an opportunity to come to campus to learn about a specific area of interest or potential career path. The student provides receipts for expenses associated with their learning opportunity. The reimbursement is processed through Accounts Payable. (Reimbursement of Educational Related Expenses)

D. A student is hired to assist a faculty member on a project. The student has assigned duties, is performing routine tasks, and providing services that are needed in order for the unit to function. The student is learning from the faculty member, however, the knowledge they are acquiring is a product of their services. Payments should be processed through the HR Transaction System as employee compensation. (Employee Compensation)

A. A community college student is awarded $1,000 to come to the University for 4 weeks during the summer to learn about a specific area of interest. The payment is processed through Accounts Payable and the student is responsible for all expenses associated with their experience. (Student Stipend)

B. A current University of Iowa student employee travels for University business to assist a staff member, perform tasks, or gain knowledge related to their University employment responsibilities. The trip is recorded in the Accounts Payable travel system and reimbursement of expenses are processed through a Travel Expense Voucher. (University Related Student Travel)

For more information and questions, please contact Terri Hein at terri-hein@uiowa.edu.
# Payment Determination Guidelines to US Citizens

*Guidelines include payments to US Citizens (consult with Payroll Services for payments to non US Citizens)*

<table>
<thead>
<tr>
<th>Fellowship Stipends</th>
<th>Scholarships *Includes Student Summer Stipends</th>
<th>Reimbursement of Educational Related Expenses</th>
<th>Employee Compensation</th>
<th>Student Stipends</th>
<th>Student Travel (University Business Related)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Definition:</strong></td>
<td><strong>Payments to an individual</strong> for the purpose of furthering their education, training or research.</td>
<td><strong>Payments to an eligible U of I student</strong> for the purpose of furthering their education.</td>
<td><strong>Payments to an eligible student</strong> for reimbursement of fees or other related expenses.</td>
<td><strong>Payments made to an employee</strong> for services performed.</td>
<td><strong>Payments to an eligible student</strong> for the purpose of furthering their education, training or research.</td>
</tr>
<tr>
<td><strong>Must the recipient be an enrolled student at the University of Iowa?</strong></td>
<td>No - If UI Student, preferred method is to pay as scholarship</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>What's the primary purpose of the payment?</strong></td>
<td>Further the individual's education, research or training.</td>
<td>Further the student's education or training.</td>
<td>Further the student's degree completion.</td>
<td>Compensate the employee for services rendered to benefit the University.</td>
<td>Further the student's education or training.</td>
</tr>
<tr>
<td><strong>Are services required in exchange for payment?</strong></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td><strong>Who primarily controls the activity for which payment is made?</strong></td>
<td>Fellowship recipient</td>
<td>Student recipient</td>
<td>Faculty</td>
<td>Supervisor</td>
<td>Faculty</td>
</tr>
<tr>
<td><strong>Through which system is the payment processed?</strong></td>
<td>HR Transaction System</td>
<td>MAUI Scholarship Workflow</td>
<td>Accounts Payable (as non-services eVoucher)</td>
<td>HR Transaction System</td>
<td>Accounts Payable (services eVoucher - Type Stipend)</td>
</tr>
<tr>
<td>What is the payment frequency?</td>
<td>Typically paid in equal installments throughout the program period.</td>
<td>Paid during the semester it was awarded to offset tuition balance, with remaining amount paid through UI Billing Office.</td>
<td>Typically paid in lump sum.</td>
<td>Paid in accordance with the regular payroll cycle.</td>
<td>Typically paid in lump sum.</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>------------------------------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Is fringe assessed on the payment?</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Which IACT’s should be utilized?</td>
<td>5610 or 5620</td>
<td>6340</td>
<td>6340</td>
<td>5XXX</td>
<td>6241</td>
</tr>
<tr>
<td>Is the payment amount included in the individual’s financial aid package?</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is the University required to submit tax reporting to IRS?</td>
<td>No, recipient is responsible for determining tax liability.</td>
<td>Yes, reported on IRS Form 1098T.</td>
<td>No</td>
<td>Yes, reported on IRS Form W-2.</td>
<td>No, recipient is responsible for determining tax liability</td>
</tr>
</tbody>
</table>

Additional items to note:

1. These guidelines are not all inclusive. Determination is based on specific facts and circumstances. Each program/instance must be determined individually.

2. If it is not clear which payment type to process, contact University Payroll @ payroll-web@uiowa.edu for additional guidance.

3. Payments must be paid consistently to all program participants -- cannot treat recipients differently based on immigration or other status.

4. These guidelines do not apply to prizes.

Last updated 4/19/19