

Policies of the University of North Texas System Administration	Chapter 03
03.106 Payroll	Human Resources

**Policy Statement.**

The UNT System Administration is committed to ensuring employees receive wages owed for work performed in an accurate and timely fashion, in accordance with federal and state laws and regulations.

**Application of Policy.** All Employees

**Definitions.**

1. **Employee.** “Employee” means an individual who is employed full-time, part-time, or in a temporary capacity as a staff, hourly, or student worker.
2. **Net Pay.** “Net pay” means the amount of pay remaining after deductions, taxes, and garnishments, have been taken from an employee’s gross pay.
3. **Gross Pay.** “Gross pay” means the amount of wages earned by an employee prior to reductions of taxes, deductions, and garnishments.
4. **Salaried Employees.** “Salaried employees” means employees who receive a fixed gross salary amount without any action or reporting of time.
5. **Hourly Employees.** “Hourly employees” means employees who must report hours worked each pay period in order to be paid their wages.

**Procedures and Responsibilities.**

1. **Payday.** Salaried employees are paid the first workday of the month following the pay period. Hourly employees are paid the first workday of the month and on the fifteenth day. If any payday falls on a weekend or holiday, the next working day is designated as payday. Payday for state employees is set pursuant to Texas law.
2. **Method of Payment.** Electronic Funds Transfer (EFT) or Direct Deposit of net pay is available to all employees. Employees must authorize the deposit of their wages to a financial institution of their choice. Employees who do not elect EFT/Direct Deposit will receive a pay card for direct deposit of their net pay.

3. Payment by Check. In the rare event that an employee does not receive their pay via direct deposit or paycard, a paper check will be mailed to the employee's home address on file with UNT System.
4. Deductions. Payroll will reduce an employee's gross pay for deductions. Deductions may be both voluntary and involuntary and reduce gross pay by the amount of the deductions. Voluntary deductions are authorized by the employee and include, but are not limited to, insurance, parking, charitable contributions, and savings plans. Involuntary deductions are generally limited to retirement contributions for eligible employees.
5. Garnishments. Payroll will reduce an employee's gross pay for court-ordered garnishments. Garnishments include but are not limited to student loans, tax levies, child support, and bankruptcies.
6. Taxes. Payroll will reduce an employee's gross pay based on applicable federal and state laws. State taxes are assessed based upon the laws of the state in which the work is performed. Federal taxes are assessed based upon federal tax tables and individual W-4 withholding instructions. Federal tax withholdings include FICA (Social Security and Medicare).
7. Overpayments. Overpayments by the System Administration must be repaid in accordance with UNT System Regulation 08.12000, Overpayments to Employees.

**References and Cross-references.**

Tex. Gov't Code Ann. 659.083

UNT System Regulation 08.12000, Overpayments to Employees

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