

03.108 Time Sheets. All employees authorized via an HRM-8 must have their time reported to the Payroll Office electronically through the Time Sheet Management System. Departments are sent an e-mail containing their time sheets twice a month. (This procedure is in the process of being replaced with the new web-based Time Sheet Management System.) The hours worked are to be reported to the nearest tenth, (e.g., 61.5 not 61.54). Task payments must be paid in full, partial task payments cannot be made. The hours reported should be substantiated by the employee's time card and retained in the department along with a copy of the timesheet. (See Supplemental (late) section.)

1. Supplemental Hourly Time sheets. A supplemental time sheet must be prepared in order to pay persons omitted from the electronic submission of the time sheet. These pre-formatted sheets may be obtained from the Time Management System or the Payroll Office. (This procedure is in the process of being replaced with the new web-based Time Sheet Management System.) They should be filled out with all the departmental information from the HRM-8, hours worked, when worked, etc., just like the regular time sheet. Once a supplemental time sheet is turned in, do not turn in any additional timesheets for these same hours. If the Payroll Office does not issue a check, it is because there is some documentation missing. Sending in a duplicate timesheet could result in duplication of checks.
2. Stipends. Stipends represent scholarship/fellowship payments to "students" for tuition, fees and living expenses. They cannot be tied to any obligation for past, present or future services. There can be no employer/employee relationship associated with a stipend payment. All stipend payments must be submitted on a stipend form and processed through the University Student Accounting and University Cashiering Services. There are no fringe benefits associated with stipend payments meeting the definition of a scholarship/fellowship. Any payment requiring some past, present or future obligation is "compensation" and should be processed through the Payroll Office on a HRM-6, HRM-7, or HRM-8 form. These payments will be subject to fringe benefits. Some granting agencies may use the term "stipend" in their guidelines and budget information. This DOES NOT necessarily mean that the payment will be processed as a "stipend" at the University of North Texas System if services or some obligation is required of the recipient. Questions concerning these types of payments from grant funds should be directed to Contract and Grant Accounting (940) 565-3240.
3. 8233 Tax Treaty Exemption. International students wishing to claim an exemption from federal income tax under their country's treaty with the United States, must file IRS Form 8233 along with their Form W-4

and Foreign National Information (FNI) form. These forms are available at the Payroll Office. For additional information, see Publication 519, "United States Tax Guide for Aliens." Questions concerning tax treaty exemptions should be directed to the University Tax Accountant, (940) 369-7014.