



# PAYROLL AND SERVICES PROVIDED INFORMATION SHEET

- ❖ **Before a person begins work in any capacity**, the required MURC paperwork must be completed and submitted.
- ❖ **All persons paid with a PAR** are required to complete a timesheet due to changes with the Affordable Care Act unless another method has been pre-approved by MURC's Human Resource Coordinator.
- ❖ Please **complete the Employee/ Independent Contractor Classification (EICC)** checklist for each person.

## 1. **MU PARs** (Form W-2 will be generated for all payroll income)

- MU PARs should be used for hiring someone who is currently employed by MU or is a teacher whose class qualifies for credit hour(s) towards a Marshall University degree:
  - Part-time faculty (instruction) or E-course/distance instruction faculty
  - Non-exempt instructional– requires prior approval from HR (email request to HR)

<http://www.marshall.edu/human-resources/files/PAR-1.pdf>
- Additionally, MU PARs should also be used for hiring Graduate Assistants using the new Personnel Action Form <http://www.marshall.edu/human-resources/files/GA-PAF.pdf>

## 2. **MURC PARS** (Form W-2 will be generated for all payroll income)

MURC PARS should be used when hiring someone who does not qualify as an employee of Marshall University.

- **SALARY**

Use: Salary positions can be full or part time; payment is based upon an annual rate; employees work a fixed number of hours per week.

Timesheet Requirement: Monthly

- **LUMP SUM**

Use: Only use when paying for work performed prior to current date.

Timesheet Requirement: Submitted with PAR

- **STIPEND**

Use: For approved cellphone or internet expenses. It can also be used for student stipends or research awarded on a per semester basis. This does not include Graduate Assistants who must fill out a MU PAR.

Timesheet Requirement: Twice a month

- **HOURLY**

Use: Non-salaried positions are generally part time; payment is based upon an hourly rate.

Timesheet Requirement: Twice a month

- **TERMINATION**

Use: End of grant funding or end of employment. (Submit all related cellphone/internet stipend term PARs)

\*Please note if an individual is working 20+ hours a week, they will be calculated at the full-time fringe benefit rate.

**Fringe Benefit Rates:** (These rates are subject to change each year)

MU Full Time & Part Time (20+ hours)	21.69%
MU Part Time (< 20 hours)	12.05%
MURC Full Time & Part Time (20+ hours)	27.12%
MURC Part Time (< 20 hours)	10.10%
MU Graduate Assistants	0.00%

3. **SERVICE AGREEMENT** (Form 1099 will be generated at the end of the year if >\$600)

• Scenarios:

- For one time work/deliverable (ex., Guest Lecturer): No service agreement necessary; Create an encumbrance and submit only the invoice to MURC.
- For ongoing work/deliverables (ex., IT work): submit a service Agreement; Create a Requisition, then submit invoices as specified in the terms of the agreement.

<http://www.marshall.edu/murc/files/2010/06/Service-Agreement.pdf>

4. **STIPENDS/INVOICES** (Form 1099 will be generated at the end of the year if >\$600)

• Scenarios:

- Participants attending a class/training: No service agreement necessary; Create an encumbrance and submit only the invoice to MURC.
- Participants of a program that are not performing work (scholarship, etc.): No service agreement necessary; Create an encumbrance and submit only the invoice to MURC.
- Students performing work for a program and are receiving a stipend should be paid with a PAR, not an invoice.

❖ Account Coding for Participant Stipend Encumbrances:

- If the person is attending a training or class: 70430 - Educational Training Stipends
- If the person is participating in a program: 7083C - Stipends
- If you are uncertain of the coding, please contact MURC for assistance.