

# UNIVERSITY POLICY FOR FINANCIAL AFFAIRS

## Policy No. UPFA-5

### SALARY SUPPLEMENTS FOR MARSHALL UNIVERSITY EMPLOYEES FROM NON-STATE SOURCES

#### 1 General Information..

- 1.1 Scope: This policy authorizes the use of non-state salary supplements for employees and sets certain guidelines for their use.
- 1.2 Authority: W. Va. Code §18B-1-6.
- 1.3 Passage Date: August 1, 2019
- 1.4 Effective Date: Upon Passage
- 1.5 Background: This policy amends and replaces Marshall University Board of Governors Policy FA-7 (effective March 8, 2006). This policy is equivalent to the old Executive Policy Bulletin No.8, effective July 27, 1994. Executive Policy No. 8 is hereby repealed.

#### 2 Policy.

- 2.1 It is appropriate and at times necessary for employees of Marshall University to receive supplements to their state base salaries for performance of their university duties. Such cases include, but are not limited to, faculty serving in endowed professorships and chairs; faculty, administrators and staff who serve university-affiliated organizations as a part of their normal duties; any personnel compensated above their state salaries in research or service activities, etc.
- 2.2 As the university is the prime employer, the Internal Revenue Service expects the university to assure that federal law and IRS regulations are adhered to. Also, as the university is accountable to the state, the public and affiliated organizations such as accrediting agencies and the National Collegiate Athletic Association, the following represents the policies of Marshall University in regard to university employees receiving salary supplements for the performance of their duties as outlined in their letters of appointment or job descriptions:
  - 2.2.1 Any and all salary supplements must be recommended by the employee's immediate supervisor and/or appropriate vice president and be included in the employee's annual letter of appointment, or in an approved plan for a specific category of employees.
  - 2.2.2 Any and all salary supplements must be paid at regular intervals with all applicable federal and state taxes being deducted, including FICA taxes owed by both employee and employer.
  - 2.2.3 All salary supplements must be handled through the university's payroll or one of the university's affiliated organizations having payroll systems (The Marshall University Foundation, Inc., The Marshall University Research Corporation, etc.).