

Faculty Senate Resolution #07-04

Approved by the Faculty Senate: February 20, 2007

**Rejected** by the Chancellor: October 22, 2008

Revisions to the *ECU Faculty Manual*, Part VI.I.J. Salary Policies.

(Additions are noted in **bold print** and deletions are noted in ~~strikethrough~~.)

J. Salary Policies

1. General Information

~~Faculty annual salaries are paid semimonthly. New employees receive the first check on the last work day of September. Checks are distributed to each department by special messenger in the morning on the 15th and last day of each calendar month. When the 15th or last day of a month falls on a nonwork day for the business office, pay distribution of checks will be made on the last work day prior to that day. Arrangements may also be made with the payroll office to have checks deposited in a local bank to the faculty's account. Salaries for summer term teaching are paid at after the close of each term.~~

**Faculty are responsible for providing the Human Resources office with up-to-date tax withholding information.**

~~Federal income tax is withheld on the basis of information furnished to the payroll office on US Treasury Department Form W-4. It is the responsibility of the employee to furnish the payroll office with a revised Form W-4 if the number of withholding exemptions is changed due to deaths, births, or other reasons. Since withholding exemptions are applied to the regular salary of the individual, the withholding tax on supplemental salaries for summer term, extension teaching, etc., must be calculated without benefit of exemptions. In January of each year, each employee will receive from the payroll office receipts, US Treasury Department Form W-2 and NC Department of Revenue Form NC-2 for income taxes withheld for the previous calendar year.~~

~~State income tax is withheld on the basis of information furnished to the payroll office on North Carolina Department of Revenue Form NC-4. It is the responsibility of the employee to furnish the payroll office with a revised Form NC-4 if the number of withholding exemptions is changed due to deaths, birth, or other reasons. If supplemental wages such as bonuses, commissions, or overtime pay are paid at the same time as regular wages, the income tax to be withheld is determined as if the aggregate of the supplemental and regular wages were in a single wage payment for the regular payroll period.~~

2. Supplemental Pay

The UNC Board of Governors has implemented a supplemental pay policy (UNC Policy # 300.2.13). Supplemental pay is not a bonus for

performance.

For a full-time member of the faculty, the salary approved by the Chancellor is the full compensation to be expected during the period of employment, regardless of the funding source. The period of employment is as stated in the individual contract and includes all formal holidays and interludes during which no classes are scheduled during the contract period. No additional payments may be made for university duties that are generally related to the position to which the individual is appointed.

Supplemental pay is not provided for service on university committees.

Criteria for Supplemental Pay: Except as allowed by this Policy, total compensation paid cannot exceed the salary amount authorized for the appointment period. Pursuant to the approval process outlined below, requests for supplemental pay must be reviewed and approved by the appropriate vice chancellor *prior to* the faculty member commencing the activity that will generate the additional compensation.

- **Total Compensation:** A faculty member's total annual salary compensation from all university sources (including overloads, summer school, one-time payments, distance learning, etc.) may not exceed  $\frac{4}{3}$  or 133  $\frac{1}{3}$ % of the annual nine-month base salary or 100% for a twelve-month employee during the twelve-month contract period. For nine-month faculty, the period begins with the start of fall term and ends the day before the start of the next fall term. For twelve-month faculty, the period starts July 1 and ends June 30.

Variable supplements awarded as part of the Clinical Faculty Compensation Plan are excluded from the calculation of total annual salary compensation in the determination of the above amounts.

- **Less Than Full-time Employees:** Upon appropriate approvals, faculty with appointments of less than full-time during an academic year or fiscal year can increase their commitment up to full-time with additional compensation. However, in no event may the effort of a faculty member exceed full-time commitment unless specifically approved in advance by the appropriate vice chancellor; additional compensation may not exceed full-time equivalency.
- **Research/Creative Activity:** Normally, sponsored program activity occurring during the regular academic year does not constitute extraordinary or exceptional effort that qualifies for consideration of

supplemental salary payment. It is expected that such other proposed duties or tasks may require reduction in other planned responsibilities of the faculty. For example, arrangements may be made for reassigned time or research contract "buyouts" if faculty members are to conduct sponsored program activities during the regular academic year. Exceptions should be coordinated with the faculty member's vice chancellor and the Vice Chancellor for Research & Graduate Studies.

- Overloads: Overloads should be limited. Compensation for overloads will be computed based on the annual nine-month salary rate.

Full-time faculty members may teach courses in distance education programs as a part of their regular load. However, if instead they teach such courses on an overload basis, they shall be limited to no more than one additional course per semester in addition to their regular full-time, on-campus teaching load (*UNC Policy # 400.1.1.1[R] G.4.c*). Prior to requesting overload compensation, units must ensure that overloads are necessary and should reduce assignments for non-instructional purposes if at all possible.

- Summer Compensation: No overloads will be permitted during summer sessions. Regardless of the salary source, total compensation received during the summer may not exceed three-ninths of the previous year's nine-month annual salary base rate.
- Work for ECU outside the Home Unit: Prior approval from all involved administrative levels is required to teach or perform other duties outside the faculty member's home unit.
- Special or Temporary Administrative Assignments: Each special or temporary administrative assignment should be reviewed and approved annually by the appropriate vice chancellor.
- External Professional Activities for Pay: In accordance with the UNC Board of Governors' policy on Conflicts of Interest and Commitment Affecting Faculty and Non-Faculty EPA Employees (*UNC Policy # 300.2.2*), sometimes faculty may engage in compensated activities that are not a part of University employment. The policies covering Faculty and Professional Staff income derived from external activities for pay are governed by Part VI section V of the Faculty Manual. Individuals are expected to comply with these policies that include seeking administrative permission prior to the commencement of the activity and the filing of annual conflict of interest statements at the end of the academic

year. The External Professional Activities for Pay forms are available at *UNC Policy #300.2.2.1[R]*.

- Dual State Employment: Employment of a University employee by another North Carolina state agency or institution is considered "dual employment". The University Comptroller is the coordinator for "dual employment". Guidelines may be found in the ECU Business Manual under Human Resources, Policy Statements 2, Dual Employment.

Approval Request Process: Requests for additional compensation must be approved in writing prior to the time the faculty member is to begin performing the additional duties.

The following steps must be completed and documented before supplemental pay can be authorized:

- a. The faculty member must submit a written request stating the justification for supplemental pay in advance of the start of the special assignment. The statement must clearly identify the activities covered, the relationship of the activities to the employee's regularly assigned job responsibilities, the expected duration, and the basis for determining the one-time or periodic supplemental payment.
- b. The written request must be approved by the faculty member's immediate supervisor and then by the department head/chair. If the request is for not more than  $4/3$  or  $133 \frac{1}{3}\%$  of the annual nine-month base salary, the department head/chair's approval is sufficient.
- c. If the request is for more than  $4/3$  or  $133 \frac{1}{3}\%$  of the annual nine-month base salary or for any employee on a 12-month contract, it must be forwarded to each of the next highest administrators until it reaches the appropriate vice chancellor.
- d. If approved by the appropriate vice chancellor, the request must be forwarded to EPA Personnel Administration in the Department of Human Resources for final review and processing.
- e. Documentation of supplemental compensation payments must be retained in the faculty member's personnel file as maintained by the approving vice chancellor.

- f. Exceptions to this policy must be approved by the faculty member's immediate supervisor, each of the next highest administrators, and the appropriate vice chancellor *in advance*."

~~For a full-time member of the faculty or EPA professional staff, the salary approved by the Board of Governors is the full compensation to be expected during the period of employment. No additional payments may be made for university duties that are generally related to the position to which the individual is appointed. The period of appointment includes all formal holidays and interludes during which no classes are scheduled.~~

~~Regardless of the salary source, total compensation paid during the period of appointment cannot exceed the salary amount authorized in the current academic salary increase document, except for extraordinary situations that must be approved in advance by the appropriate vice chancellor~~

~~Total Compensation: An individual's total annual salary compensation from all university sources may not exceed 133% of the annual nine-month base salary or 100% for a twelve-month employee during the twelve-month contract period without prior authorization from the appropriate vice chancellor. Bonus amounts awarded to EPA or CSS employees as part of the Clinical Faculty Compensation Plan or Management Flexibility Act are not be included in the calculation of total annual salary compensation in the determination of the above amounts.~~

~~Less Than Full-time Employees: Upon appropriate approvals, individuals with appointments of less than full-time during an academic year or fiscal year can increase their commitment up to full-time with additional compensation. However, in no event may the effort of an individual exceed full-time commitment unless specifically approved in advance; additional compensation must be proportional to the base salary rate and not exceed full-time equivalency unless specifically approved in advance.~~

~~Research/Creative Activity: It is expected that such other proposed duties or tasks may require reduction in other planned responsibilities of the faculty or professional staff member. For example, arrangements may be made for reassigned time or research contract "buyouts" if faculty members are to conduct sponsored program activities during the regular academic year. Sponsored program activity does not normally constitute extraordinary or exceptional projects for consideration for supplemental payment.~~

~~Overloads: Effective August 1, 2002, overload stipends for any purpose should normally be limited to one per academic year and only after the appropriate dean has granted prior approval and notified their appropriate vice chancellor. Pay rates for non-distance education overloads will be equated to the annual nine-month salary rate; i.e., pay per credit hour~~

~~for overloads may not exceed the per credit hour nine-month rate based on a twelve credit hour per semester full-time basis.~~

~~As per Administrative Memorandum 407, a second overload stipend for distance education purposes may be granted during an academic year, but only after prior approval from the appropriate vice chancellor. Units must ensure that overloads are necessary and should reduce reassignments for non-instructional purposes if at all possible prior to authorizing an overload stipend. It is preferable that overloads be kept to a minimum and be granted no more than once per academic year. Pay rates for distance education overloads may not exceed the published rates for summer school.~~

~~Summer Overloads: No overloads will be permitted during summer school sessions except in extraordinary circumstances and with prior approval. Compensation from any and all salary sources for summer employment may be arranged not to exceed three-ninths of the previous year's nine-month annual salary base rate. The pay rate from summer school funds and distance education summer school courses will be based on a percentage of the nine-month rate up to a published annual maximum per session. The specific rates may be obtained through the office of the Provost.~~

~~Work for ECU Outside the Home Unit: Prior approval to teach or perform other duties outside the faculty member's home unit is required from all involved administrative levels.~~

~~Salary Conversion Rate for Faculty Holding Twelve-month Appointments: The salary of a faculty member holding a twelve-month appointment will be converted back to a nine-month faculty salary at the rate of 9/11ths of his/her twelve-month base salary. Exceptions to this pattern may occur based on individual based negotiations depending on the level of the position, experience, and other factors. The approval of the Chancellor is required for such conversions to occur.~~

~~External Activities for Pay: The policies covering Faculty and Professional Staff income derived from external activities for pay are governed by Part VI of the ECU Faculty Manual. Individuals are expected to comply with these policies that include seeking prior administrative permission to the commencement of the activity and the filing of annual conflict of interest statements at the end of the academic year. The External Activities for Pay forms and the Conflict of Interest Forms are available at [www.aa.ecmedu/forms](http://www.aa.ecmedu/forms). (Faculty Senate Resolution #03-14, March 2003)~~