

Deferred Pay Processing June, 2010

Deferred pay is the accounting practice of expensing payroll payments during the time period that they are earned. Deferred Pay employees are those that work less than the full fiscal year but are paid over the fiscal year. Deferred pay is only to be used for Exempt, Post Doc's and Faculty employee classes.

The EPAF's will contain a field that you will choose a deferred pay calendar when creating the appointment. The deferred pay calendar that you choose will depend on the dates your employee will work.

Deferred Pay EPAF Categories

Faculty

FPPODP – Faculty Permanent Original Appointment Deferred Pay
New permanent faculty with deferred pay

FPPRDF – Faculty Permanent Reappoint Previous PCN with Deferred Pay
Previously no deferred pay to new job with deferred pay
Previously deferred pay to new job with deferred pay

FPPNDF – Faculty Permanent Reappoint New PCN with Deferred Pay
Previously no deferred pay to new job with deferred pay
Previously deferred pay to new job with deferred pay

FPPRST – Faculty Permanent Reappoint Previous PCN (includes deferred pay field with -)
With deferred pay to no deferred pay
With no deferred pay to no deferred pay

FPPRDT – Faculty Permanent Reappoint New PCN (includes deferred pay field with -)
With deferred pay to no deferred pay
With no deferred pay to no deferred pay

FTPODP - Faculty Temporary Original Appointment Deferred Pay
New temporary faculty with deferred pay

FTPRDF – Faculty Temporary Reappoint Previous PCN with Deferred Pay
Previously no deferred pay to new job with deferred pay
Previously deferred pay to new job with deferred pay

FTPNDP – Faculty Temporary Reappoint New PCN with Deferred Pay
Previously no deferred pay to new job with deferred pay
Previously deferred pay to new job with deferred pay

FPPRST – Faculty Temporary Reappoint Previous PCN (includes deferred pay field with -)
With deferred pay to no deferred pay
With no deferred pay to no deferred pay

FPPRDT – Faculty Temporary Reappoint New PCN (includes deferred pay field with -)
With deferred pay to no deferred pay
With no deferred pay to no deferred pay

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Deferred Pay EPAF Categories cont.

Exempt

EPPODP – Exempt Permanent Original Appointment Deferred Pay

New permanent exempt employee with deferred pay

EPPRDF – Exempt Permanent Reappoint Previous PCN with Deferred Pay

Previously no deferred pay to new job with deferred pay

Previously deferred pay to new job with deferred pay

EPPNDF – Exempt Permanent Reappoint New PCN with Deferred Pay

Previously no deferred pay to new job with deferred pay

Previously deferred pay to new job with deferred pay

EPPRST – Exempt Permanent Reappoint Previous PCN (includes deferred pay field with -)

With deferred pay to no deferred pay

With no deferred pay to no deferred pay

EPPRDT – Exempt Permanent Reappoint New PCN (includes deferred pay field with -)

With deferred pay to no deferred pay

With no deferred pay to no deferred pay

ETPODP - Exempt Temporary Original Appointment Deferred Pay

New temporary exempt employee with deferred pay

ETPRDF – Exempt Temporary Reappoint Previous PCN with Deferred Pay

Previously no deferred pay to new job with deferred pay

Previously deferred pay to new job with deferred pay

ETPNDF – Exempt Temporary Reappoint New PCN with Deferred Pay

Previously no deferred pay to new job with deferred pay

Previously deferred pay to new job with deferred pay

EPPRST – Exempt Temporary Reappoint Previous PCN (includes deferred pay field with -)

With deferred pay to no deferred pay

With no deferred pay to no deferred pay

EPPRDT – Exempt Temporary Reappoint New PCN (includes deferred pay field with -)

With deferred pay to no deferred pay

With no deferred pay to no deferred pay

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Deferred Pay Calendars

DP20	Working within UI 18 - 11	19.5 – 20 Pays
DP21	Working within UI 18 - 12	20.5 – 21 Pays
DP22	Working within UI 15 - 10	21.5 – 22 Pays
DP23	Working within UI 16 - 11	21.5 – 22 Pays
DP24	Working within UI 17 - 12	21.5 – 22 Pays
DP25	Working within UI 18 - 13	21.5 – 22 Pays
DP26	Working within UI 19 - 14	21.5 – 22 Pays
DP27	Working within UI 15 - 11	22.5 – 23 Pays
DP28	Working within UI 16 - 12	22.5 – 23 Pays
DP29	Working within UI 17 - 13	22.5 – 23 Pays
DP30	Working within UI 18 - 14	22.5 – 23 Pays
DP31	Working within UI 15 - 12	23.5 – 25 Pays
DP32	Working within UI 16 - 13	23.5 – 25 Pays
DP33	Working within UI 17 - 14	23.5 – 25 Pays

*Calendars can not begin or end mid pay period. If an employee works for a half pay period, include the entire pay period in the calendar.

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Deferred Pay Examples

1. New Academic Year Faculty Employee; hired at the beginning of the Fiscal Year
 - a. CATEGORY = FPPODP – Faculty Permanent Original Appointment Deferred Pay
 - b. DEFERRED PAY CALENDAR = DP20 – working within UI 18 – UI 11
2. Reappoint Academic Year Faculty Employee after a break in service; hired at the beginning of the Fiscal Year
 - a. CATEGORY = FPPRDF – Faculty Permanent Reappoint Previous PCN with Deferred Pay or
FPPNDF – Faculty Permanent Reappoint New PCN with Deferred Pay
 - b. DEFERRED PAY CALENDAR = DP20 – working within UI 18 – UI 11
3. New Academic Year Faculty Employee; hired at the beginning of the Fall semester
 - a. CATEGORY = FPPODP – Faculty Permanent Original Appointment Deferred Pay
 - b. DEFERRED PAY CALENDAR = DP20 – working within UI 18 – UI 11
 - i. The appointment will defer and pay forward correctly based on the hire dates
 - ii. A DFP will need to be calculated and entered to pay the entire salary
4. New Exempt employee, working 1760 hours (.846 FTE), works 2 pay periods before AY starts and ends 1 week after the AY ends.
 - a. CATEGORY = EPPODP – Exempt Permanent Original Appointment Deferred Pay
 - b. DEFERRED PAY CALENDAR = DP28 – Working within UI 16 – 12


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Deferred Pay Tips

- Hourly rate = Annual salary / Factor / Hours per pay:
- View of NBAJOBS, Job Detail tab

Compensation	
Rate:	69,966.000
Hours per Pay:	80.00
Assign Salary:	5,597.28
Factor:	20.0
Pays:	26.0
Annual Salary:	111,945.60

- To see the biweekly pay amount click the Deferred Pay tab in NBAJOBS

Effective Date:	27-JUN-2010	
Deferred Pay:	DP20	Working within UI 18 - 11
Per Pay Salary:	4,305.60	
Factor:	20.0	
Pays:	26.0	
Deferred Amount:	1,291.68	

- **Jobs effective date** = Beginning of the pay period that they begin working
- **Personnel date** = Actual date they begin working
- For changes midyear to deferred pay employees contact Cretia (cretiab@uidaho.edu) for a spreadsheet and assistance with calculations

FY10								FY11								FY12									
	S	M	T	W	TH	F	S		S	M	T	W	TH	F	S		S	M	T	W	TH	F	S		
JUL	28	29	30	1	2	3	4	15	JUL	27	28	29	30	1	2	3	15	JUL	26	27	28	29	30	1	2
	5	6	7	8	9	10	11		4	5	6	7	8	9	10		3	4	5	6	7	8	9		
	12	13	14	15	16	17	18	16		11	12	13	14	15	16	17	16		10	11	12	13	14	15	16
	19	20	21	22	23	24	25			18	19	20	21	22	23	24			17	18	19	20	21	22	23
AUG	26	27	28	29	30	31	1	17	AUG	25	26	27	28	29	30	31	17	AUG	24	25	26	27	28	29	30
	2	3	4	5	6	7	8			1	2	3	4	5	6	7			31	1	2	3	4	5	6
	9	10	11	12	13	14	15	18		8	9	10	11	12	13	14	18		7	8	9	10	11	12	13
	16	17	18	19	20	21	22			15	16	17	18	19	20	21			14	15	16	17	18	19	20
SEP	23	24	25	26	27	28	29	19	SEP	22	23	24	25	26	27	28	19	SEP	21	22	23	24	25	26	27
	30	31	1	2	3	4	5			29	30	31	1	2	3	4			28	29	30	31	1	2	3
	6	7	8	9	10	11	12	20		5	6	7	8	9	10	11	20		4	5	6	7	8	9	10
	13	14	15	16	17	18	19			12	13	14	15	16	17	18			11	12	13	14	15	16	17
	20	21	22	23	24	25	26	21		19	20	21	22	23	24	25	21		18	19	20	21	22	23	24
OCT	27	28	29	30	1	2	3		OCT	26	27	28	29	30	1	2		OCT	25	26	27	28	29	30	1
	4	5	6	7	8	9	10	22		3	4	5	6	7	8	9	22		2	3	4	5	6	7	8
	11	12	13	14	15	16	17			10	11	12	13	14	15	16			9	10	11	12	13	14	15
	18	19	20	21	22	23	24	23		17	18	19	20	21	22	23	23		16	17	18	19	20	21	22
	25	26	27	28	29	30	31			24	25	26	27	28	29	30			23	24	25	26	27	28	29
NOV	1	2	3	4	5	6	7	24	NOV	31	1	2	3	4	5	6	24	NOV	30	31	1	2	3	4	5
	8	9	10	11	12	13	14			7	8	9	10	11	12	13			6	7	8	9	10	11	12
	15	16	17	18	19	20	21	25		14	15	16	17	18	19	20	25		13	14	15	16	17	18	19
	22	23	24	25	26	27	28			21	22	23	24	25	26	27			20	21	22	23	24	25	26
DEC	29	30	1	2	3	4	5	26	DEC	28	29	30	1	2	3	4	26	DEC	27	28	29	30	1	2	3
	6	7	8	9	10	11	12			5	6	7	8	9	10	11			4	5	6	7	8	9	10
	13	14	15	16	17	18	19	1		12	13	14	15	16	17	18	1		11	12	13	14	15	16	17
	20	21	22	23	24	25	26			19	20	21	22	23	24	25			18	19	20	21	22	23	24
2010	27	28	29	30	31	1	2	2	2011	26	27	28	29	30	31	1	2	2012	25	26	27	28	29	30	31
JAN	3	4	5	6	7	8	9		JAN	2	3	4	5	6	7	8		JAN	1	2	3	4	5	6	7
	10	11	12	13	14	15	16	3		9	10	11	12	13	14	15	3		8	9	10	11	12	13	14
	17	18	19	20	21	22	23			16	17	18	19	20	21	22			15	16	17	18	19	20	21
	24	25	26	27	28	29	30	4		23	24	25	26	27	28	29	4		22	23	24	25	26	27	28
FEB	31	1	2	3	4	5	6		FEB	30	31	1	2	3	4	5		FEB	29	30	31	1	2	3	4
	7	8	9	10	11	12	13	5		6	7	8	9	10	11	12	5		5	6	7	8	9	10	11
	14	15	16	17	18	19	20			13	14	15	16	17	18	19			12	13	14	15	16	17	18
	21	22	23	24	25	26	27	6		20	21	22	23	24	25	26	6		19	20	21	22	23	24	25
MAR	28	1	2	3	4	5	6		MAR	27	28	1	2	3	4	5		MAR	26	27	28	29	1	2	3
	7	8	9	10	11	12	13	7		6	7	8	9	10	11	12	7		4	5	6	7	8	9	10
	14	15	16	17	18	19	20			13	14	15	16	17	18	19			11	12	13	14	15	16	17
	21	22	23	24	25	26	27	8		20	21	22	23	24	25	26	8		18	19	20	21	22	23	24
APR	28	29	30	31	1	2	3		APR	27	28	29	30	31	1	2		APR	25	26	27	28	29	30	31
	4	5	6	7	8	9	10	9		3	4	5	6	7	8	9	9	APR	1	2	3	4	5	6	7
	11	12	13	14	15	16	17			10	11	12	13	14	15	16			8	9	10	11	12	13	14
	18	19	20	21	22	23	24	10		17	18	19	20	21	22	23	10		15	16	17	18	19	20	21
	25	26	27	28	29	30	1			24	25	26	27	28	29	30			22	23	24	25	26	27	28
MAY	2	3	4	5	6	7	8	11	MAY	1	2	3	4	5	6	7	11	MAY	29	30	1	2	3	4	5
	9	10	11	12	13	14	15			8	9	10	11	12	13	14			6	7	8	9	10	11	12
	16	17	18	19	20	21	22	12		15	16	17	18	19	20	21	12		13	14	15	16	17	18	19
	23	24	25	26	27	28	29			22	23	24	25	26	27	28			20	21	22	23	24	25	26
JUN	30	31	1	2	3	4	5	13	JUN	29	30	31	1	2	3	4	13	JUN	27	28	29	30	31	1	2
	6	7	8	9	10	11	12			5	6	7	8	9	10	11			3	4	5	6	7	8	9
	13	14	15	16	17	18	19	14		12	13	14	15	16	17	18	14		10	11	12	13	14	15	16
	20	21	22	23	24	25	26			19	20	21	22	23	24	25			17	18	19	20	21	22	23

 = Holiday/University of Idaho closed
 = Academic Year

 = Annual Leave or Comp Time/UI closed to Public