Fiscal Year 2017 – 27 Pays: 2,160 hours

Fiscal year 2017 includes 27 pay periods.

Reason: 365 days per year does not divide equally into 26 pay periods. There are 52.14 weeks in a year. The additional .14 worked each year builds up over time causing a 27th pay period once every 11 years. Therefore, employees who work the additional pay period will be compensated for 2,160 hours instead of 2,080.

**Classified:**
FY17 EPAFs will use an hourly rate. This hourly rate will be multiplied by their hours per pay and pays and factors. Example:
- New FY17 hourly rate is $14.49, salary $30,139.20.
  You will enter $14.49 into EPAF, it will be multiplied by hours and pay entered into EPAF.
  $14.49 * 80 * 27= $31,298.40. This will be their FY17 salary.

**FY Faculty, Exempt and Post-Docs:**
FY17 EPAFs will ask for annual salary. You will need to take their hourly rate and multiply it by their hours working to get their FY17 salary.
- New FY17 salary will be $52,000.
  $52,000/2080=$25.00 an hour.
  $25.00 * 80 hours a pay * 27 pays (2,160 hours) = $54,000. Use this salary for FY17.
  *If they are not working the entire FY you will need to take their hourly rate and multiply it by hours working to get FY17 salary.

**Academic Year Faculty:** They are not working the additional pay period. Contract hours are 1,560 hours.
- New FY17 salary will be $60,000.
  $60,000 is what we will use for their FY17 EPAF

*No extra pay for those who do not work the extra hours within FY17.

Link to FY2017 27th payroll information:
http://www.uidaho.edu/finance/budget-office

Please see the next page for FTE examples:
FTE chart:

<table>
<thead>
<tr>
<th>Hrs per pay</th>
<th>Pay Periods WORKING</th>
<th>Hours Working</th>
<th>Calculation</th>
<th>FTE</th>
<th>Pays and Factors to Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>80</td>
<td>27</td>
<td>2160</td>
<td>2160/2160 = 1.00</td>
<td>1.00</td>
<td>Use 27 pays and factors</td>
</tr>
<tr>
<td>75</td>
<td>27</td>
<td>2025</td>
<td>2025/2160 = 0.938</td>
<td>0.938</td>
<td>Use 27 pays and factors</td>
</tr>
<tr>
<td>60</td>
<td>27</td>
<td>1620</td>
<td>1620/2160 = 0.75</td>
<td>0.75</td>
<td>Use 27 pays and factors</td>
</tr>
<tr>
<td>50</td>
<td>27</td>
<td>1350</td>
<td>1350/2160 = 0.625</td>
<td>0.625</td>
<td>Use 27 pays and factors</td>
</tr>
<tr>
<td>40</td>
<td>27</td>
<td>1080</td>
<td>1080/2160 = 0.50</td>
<td>0.50</td>
<td>Use 27 pays and factors</td>
</tr>
</tbody>
</table>

****Classified Spread pay when working 80 hours per pay

<table>
<thead>
<tr>
<th>Hrs per pay</th>
<th>Pay Periods WORKING</th>
<th>Pay Periods Spreading Over</th>
<th>Hours Working</th>
<th>Calculation</th>
<th>FTE</th>
<th>Pays and Factors to Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>80</td>
<td>26</td>
<td>27</td>
<td>2080</td>
<td>2080/2160 = 0.963</td>
<td>0.963</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>25</td>
<td>27</td>
<td>2000</td>
<td>2000/2160 = 0.926</td>
<td>0.926</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>24</td>
<td>27</td>
<td>1920</td>
<td>1920/2160 = 0.889</td>
<td>0.889</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>23</td>
<td>27</td>
<td>1840</td>
<td>1840/2160 = 0.852</td>
<td>0.852</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>22</td>
<td>27</td>
<td>1760</td>
<td>1760/2160 = 0.815</td>
<td>0.815</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>21</td>
<td>27</td>
<td>1680</td>
<td>1680/2160 = 0.778</td>
<td>0.778</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
<td>20</td>
<td>27</td>
<td>1600</td>
<td>1600/2160 = 0.741</td>
<td>0.741</td>
<td>Still use 27 pays and factors</td>
</tr>
<tr>
<td>80</td>
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<td>27</td>
<td>1560</td>
<td>1560/2160 = 0.722</td>
<td>0.722</td>
<td>Still use 27 pays and factors</td>
</tr>
</tbody>
</table>

*To figure out FTE for classified spread pay less than 80 hours a pay take true hours working and divide by 2,160.

Link to FY2017 27th payroll information:
http://www.uidaho.edu/finance/budget-office
Salary Encumbering Guidelines
University of Idaho

The University of Idaho is implementing Salary Encumbering to allow us to see what salary balances are available at any given time. The process encumbers based on ‘time’ and calculates the Salary Encumbrance by multiplying the Assign Salary on NBAJOBS times the number of pay periods left in the Fiscal Year. Each payroll the encumbrance is reduced by the salary each payroll.

- **Employee Classes set to encumber**
  - Classified (C1, C2, C3)
  - Exempt (E1, E2, E3, E4, EC, P1, P2, P3, P4)
  - Faculty (F6, F7, F8, F9, F1, F2, F3, F4, FF)
  - Graduate Assistants (GA)
  - Summer Session (SS)

- **Employee Classes not set to encumber**
  - Additional Compensation (AC)
  - Student (SF, SI, ST)
  - Temporary Help (T1, T4, T5, T6)
  - Teaching Classified/Exempt (TC, TE)

- **Contract Start and End Dates**: These are to be used in conjunction with employees who are on Deferred Pay. The process calculates the encumbrance by using the Contract Start and End Dates to determine the number of pay periods existing between those dates.
  - Note: AY Faculty dates need to encompass the full 20 pay periods (8/14/16 – 5/20/17) that employees are paid. Employees on other Deferred Pay schedules also need to contain full pay periods when entering dates.

- **Notations**
  - Encumbrances must be set up for everyone in an employee class and cannot be overridden at the individual jobs level
  - Employees must have a new NBAJOBS record set up in order for the position to encumber
    - Will not encumber vacant or miscellaneous group PCN’s
    - Must have a FY reappointment record every year
  - Does not encumber for people on LWOP with or without benefits
    - For employees only paid during the Academic Year, future dated EPAF’s need to be processed placing them back on LWOP in May
  - FOAPAL information is determined from NBAJOBS not NBAPBUD record

- **Viewing Salary Encumbrance Information**
  - NBAJOBS – Can view the initial salary encumbrance on the Base Job tab
  - NBUJLHS – Can view all history associated with an employee’s salary encumbrance
  - NHIDIST – Can view encumbrance amounts as well as liquidations that have been fed to finance
  - FGIENCD – Can view summarized encumbrance information by Encumbrance Number/Encumbrance Sequence
    - Test PR150001
  - FGIBDST – Can view summarized Budget and Encumbrance information by FOAP components
- Note: Our salaries are budgeted at the higher 01 level and encumbrances are listed at the E4105 level
  - FGIBAVL – Can view encumbrance amounts as well as current activity
  - NWRSERP – Salary Encumbrance Report
    - This report is designed to show budget number, year-to-date amounts paid, and salary encumbrances broken down by person for Departmental or Midlevel's
    - Parameter 01: 9
    - Parameter 02: Enter 2-digit Fiscal Year
    - Parameter 03: Enter Department, Mid-Level or Org Code
    - Parameter 04: Enter 4-digit Payroll Year
    - Parameter 05: Enter Pay Period Number
    - Parameter 06: Enter a specific fund type (U1, D4, etc.) if you are interested in seeing only certain fund types
    - Parameter 07, 08, 09: Enter a specific Vnumber, PCN and Suffix if you are interested in running it for a specific employee.