

Overview of Faculty Accrual

Faculty must be active/hired on 7/1/YYYY to receive accrual, which in SAP is Employee Subgroup 2.

The accrual account is funded during the period September-May.

During each of these months, the department's account (including grants), are charged an additional 33.33%. The additional charges fund the accrual account (which funds the faculty member's salary for the months of June, July and August).

Below is an example of accrual for a faculty member who makes \$72,000 annually.

Their monthly pay of \$6,000 is deducted from the accrual account in July, August, and June and replenished during the working semesters.

Jul	Aug	Oct	Nov	Sep	Dec	Jan	Feb	Mar	Apr	May	Jun	Grand Total
(\$6,000.00)	(\$6,000.00)	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	(\$6,000.00)	\$0.00

Possible Issues

The fall semester has 4 months; the spring semester has 5 months, which can cause problems if a faculty member goes on Leave of Absence.

PFMLA – The new Paid Family Medical Leave is paid using a 3rd party vendor. Because of this, the amounts do not hit the accrual account and will require manual intervention by payroll.

Reduction of percent time effort or pay after June 30th.

Termination or Retirement after June 30th.

Leaves of Absence & Faculty Accrual

If a faculty member is on a semester I (September-December) unpaid leave of absence, the accrual account is **over funded**. The funds will automatically be returned to the account from where the salary is drawn.

If a faculty member is on a semester II (January-May) unpaid leave of absence, the accrual account is **underfunded**.

If a faculty member is on an academic year sabbatical at half salary, there is no impact to the accrual account. However, if the faculty member is on a calendar year sabbatical (January-December), the accrual account is impacted in both fiscal years. At the end of the first fiscal year, the account is underfunded. At the end of the second fiscal year, the account is overfunded.

Terminations & Faculty Accrual

Any off-cycle terminations can impact the account as well.

If a faculty member who is on accrual, is terminating or retiring on June 30th, no action is needed and the account will balance accordingly.

If a faculty member who is on accrual, is terminating or retiring on December 31st, they should be removed from accrual effective July 1st and placed on a 12-month assignment duration.

Impact to the Accrual Account if Over-Funded

If the accrual is over-funded during the June payroll cycle, the funds will be automatically deposited to the funding cost center.

No manual work is required. The system automatically clears the accrual account and the employee will be paid their regular monthly salary.

Impact to the Accrual Account if Under-Funded

If the accrual account is under-funded during the June payroll cycle, someone from the payroll department will inform the payroll coordinator in late May/early June. The payroll coordinator will be informed of how much is left in the accrual account and what additional contribution amount will be needed so the faculty member receives their full pay.

If the faculty member should receive their full pay, the payroll coordinator should submit an additional payment using wage type 2064 FY Accrual Adjustment.

If the faculty member doesn't require their full pay, then no additional action is needed and they will be paid out whatever amount remains in the accrual account.

Additional Tips

What should payroll coordinators do to ensure the account is balanced accordingly?

Avoid back dating major events (leaves of absence, terminations, retirements, percent time changes etc).

If you know the faculty member is retiring 12/31, remember to move them off accrual.

Process Instructions

Reasons for placing a Charles River Campus faculty member onto accrual after initial hire:

- Faculty member had an off cycle hire date and was not eligible to be paid on accrual in first year of appointment
- Faculty member was previously on accrual but removed during a calendar year sabbatical
- Faculty member was previously adjunct and paid on a per course basis; moving to full-time status July 1st
- Faculty member was previously non-comp/volunteer and moving to full-time status July 1st

Reasons for removing a Charles River Campus faculty member from accrual:

- Faculty member is resigning/retiring after June 30th but will remain active or on a reduced schedule for summer/fall
- Faculty member is taking a calendar year sabbatical at half salary

- Faculty member is moving to permanent adjunct or non-comp/volunteer status

Tips

- When executing the actions noted below you must wait until the Maintain Position form completes before initiating the Personnel Administration form. The sync between OM data and PA forms runs every 2 hours. If you do not wait until the changes are reflected in the PA forms, then the updates will NOT be reflected on the employee's record." >> Tip: Use the Request Tracker to ascertain the time the MP goes into SAP and add 2 hours, then proceed with the EPU.
- All changes affecting the faculty member's personnel record on July 1st must be processed on the Employee Position Update form at the same time you are moving/removing from accrual. You will not be able to generate another PA form using the same July 1st effective date.

Placing a Faculty Member onto Accrual

Step 1: Initiate Maintain Position (MP) form effective July 1st.

Note in Comments section: a) Faculty member's name b) Note all actions being taken on July 1st: e.g., Move to accrual, Move to Full-Time, Salary Change, etc. c) Make changes to additional fields, if necessary. Examples: change assignment duration, percent time effort, salary amount.

Step 2: Initiate Employee Position Update (EPU) form with Effective date July 1st: a) Select the Action Reason **Employee Subgroup Change**. b) Confirm/adjust the work schedule field to F08MO1N1 (8 Hour 5 Day). c) Adjust the assignment duration field to **9 Months-39 Weeks**.

d) Note and reflect on appropriate fields, any other changes affecting the faculty member on July 1st (moving from PT to FT; salary change etc.), if applicable.

Removing a Faculty Member from Accrual:

Note in Comments section: a) Faculty member's name b) Note all actions being taken on July 1st: Remove from accrual, Move to Part-Time, Salary Change, etc. c) Make changes to additional fields, if necessary. Examples: change assignment duration, percent time effort, salary amount.

Step 2: Initiate Employee Position Update (EPU) form with Effective date July 1st: a) Select the Action Reason **Employee Subgroup Change**. b) Confirm/adjust the work schedule field to F08MO1N1 (8 Hour 5 Day). c) Adjust the assignment duration field to **12 Months- 52 Weeks**.

d) Note and reflect on appropriate fields, any other changes affecting the faculty member on July 1st (moving from FT to PT; salary change etc.), if applicable.