

Policy Name: **Payroll Corrections**

Effective Date: December 14, 2015

Office with Primary Responsibility: Payroll Office

Offices with Secondary Responsibility: Finance Centers, Departments

Approval Authority: Gail Goodness

Policy Summary

Dartmouth College is dedicated to ensuring the correct and timely payment of employee wages and all applicable tax withholding. Although we strive to pay our employees on time and correctly, there are circumstances when payroll corrections are necessary. These corrections are processed using off cycle checks (i.e., quick pays).

Payroll corrections (i.e., quick pays) will be processed using the following schedule:

Request Received by Payroll Office	Check Dated	Check Mailed or Available for Pick Up
Wednesday, 2pm	Friday	Friday, 11am
Thursday, 2pm	Monday	Monday, 11am
Friday, 2pm	Tuesday	Tuesday, 11am

Dartmouth College is identified by the IRS as a next day federal depositor due to the amount of payroll taxes withheld. In order to be in compliance with our next day depositor status, off-cycle payroll correction checks will be dated and available for distribution according to the above schedule.

Reason for Policy

The purpose of this policy is to clearly define the timing of Payroll correction checks for departments and employees. The timing of these checks is based on Dartmouth College's next day federal tax depositor status and the need to be in compliance with that status.

This policy does not apply to payroll overpayment of wages. There is a separate overpayment policy that directly addresses that payroll situation.

Scope: Who should know this policy?

- Any employee receiving an off-cycle payroll check for a payroll correction.
- Finance Centers & Departments who identify payroll errors and request correction checks for employees.
- Any individual working in Payroll or Human Resources.

This policy applies to any off-cycle payroll check (i.e., quick pay) due to a Dartmouth College employee resulting from the need for a payroll correction. This includes all employees: monthly, biweekly staff, & biweekly student.

Policy Statement

- Every effort will be made to pay Dartmouth College employees on time and correctly.
- Departments and/or Finance Centers will notify the Payroll Office as soon as an error has been identified and verified.
- If an off cycle check is needed to correct the error that off cycle check will be available to the employee and dated according to the table included in this policy statement.
- Off cycle checks are normally mailed directly to the employee's payroll mailing address unless otherwise specified.

Questions regarding this policy

Any questions regarding this policy should be sent to the Payroll Office or the Director of Payroll, 7 Lebanon Street, Suite 309, Hanover, NH 03755.

Exclusions / Exceptions

Any exceptions to this policy must be reviewed and approved by the Director of Payroll or the College Controller.

Definitions

Payroll Correction: The difference between what was due to an employee for a given pay period and what that employee was actually paid.

Contacts / Responsibilities

Payroll Office:

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Controller's Office: Controllers.office@dartmouth.edu