



Policy Chapter: Chapter 10 Fiscal Management

Policy Number and Title: 10.039 Payroll

I. Policy Statement

The University of North Texas (UNT) is committed to ensuring employees receive wages owed for work performed in an accurate and timely fashion, in accordance with federal and state laws and regulations.

II. Application of Policy

All Employees

III. Policy Definitions

A. Employee

“Employee,” in this policy, means an individual who is employed full-time, part-time, or in a temporary capacity.

B. Net Pay

“Net pay,” in this policy, means the amount of pay remaining after deductions, taxes, and garnishments have been taken from an employee’s gross pay.

C. Gross Pay

“Gross pay,” in this policy, means the amount of wages earned by an employee prior to reductions of taxes, deductions, and garnishments.

D. Salaried Employees

“Salaried employees,” in this policy, means employees who receive a fixed gross salary amount without any action or reporting of time.

E. Hourly Employees

“Hourly employees,” in this policy, means employees who must report hours worked each pay period in order to be paid their wages.

IV. Policy Responsibilities

A. Payday

Salaried employees are paid the first workday of the month following the pay period. Hourly employees are paid the first workday of the month and on the fifteenth day. If any payday falls on a weekend or holiday, the next working day is designated as payday. Payday for state employees is set pursuant to Texas law.

B. Method of Payment

Electronic Funds Transfer (EFT) or Direct Deposit of net pay is available to all employees. Employees must authorize the deposit of their wages to a financial institution of their choice. Employees who do not elect EFT/Direct Deposit will receive a pay card for direct deposit of their net pay.

C. Payment by Check

In the rare event that an employee does not receive their pay via direct deposit or pay card, a paper check will be mailed to the employee's home address on file with UNT System.

D. Deductions

Payroll will reduce an employee's gross pay for deductions. Deductions may be both voluntary and involuntary and reduce gross pay by the amount of the deductions. Voluntary deductions are authorized by the employee and include, but are not limited to, insurance, parking, charitable contributions, and savings plans. Involuntary deductions are generally limited to retirement contributions for eligible employees.

E. Garnishments

Payroll will reduce an employee's gross pay for court-ordered garnishments. Garnishments include but are not limited to student loans, tax levies, child support, and bankruptcies.

F. Taxes

Payroll will reduce an employee's gross pay based on applicable federal and state laws. State taxes are assessed based upon the laws of the state in which the work is performed. Federal taxes are assessed based upon federal tax tables and individual W-4 withholding instructions. Federal tax withholdings include FICA (Social Security and Medicare).

G. Overpayments

Overpayments must be repaid in accordance with UNT System Regulation 08.12000, Overpayments to Employees.

V. References and Cross-References

[Texas Government Code, Chapter 659](#)

[UNT System Regulation 08.12000, Overpayments to Employees](#)

VI. Revision History

Policy Contact:	Senior Director, Payroll
Approved Date:	01/01/1990
Effective Date:	01/01/1990
Revisions:	08/1994, 08/1997, 08/1999, 07/2003, 11/2006, 12/22/2020