

## **Lehigh University Payroll Office**

### **How to Prepare a Payroll Reallocation Request**

Payroll Management Reports are distributed at the end of every month to the Financial Managers authorized to review the accuracy of payroll charges to a particular index. Financial Managers are responsible for reviewing the reports to ensure that all payroll transactions and budgets are appropriate. The Financial Manager or Authorized Signer on an index may request Payroll Reallocations if revisions to prior labor charge indexes are needed. Questions on salary and wage budget balances should be directed to the Budget Office. Any questions on pay rates should be addressed directly to the Payroll Office.

#### ***How to Reallocate of Labor Expense for:***

- ✓ ***Hourly Employees***
- ✓ ***Miscellaneous Compensation Payments***
- ✓ ***Additional Compensation Payments***

Requests to reallocate hourly or lump sum payments should be prepared on a Budget/Expense Reallocation Form. Copies of this form can be obtained on the Controllers Office website under General Accounting Forms. Please remember to include the Employee Name and Social Security Number. If specific pay periods are to be reallocated, please note that in the explanation. The Financial Manager or Authorized Signer for the Index to be charged should sign the form

#### ***How to Reallocate Labor Expense for:***

- ✓ ***Salaried Faculty and Staff***

The best way to reallocate salaried labor distributions is using the bottom section of your file copy of the Assignment/Appointment form. This form will help the Payroll Office to know the indexes to be changed and also the position affected. Please note that you can use this area to indicate not only retroactive payroll expense changes but also changes to take place in the future. The Financial Manager/Authorized Signer on the index must sign the reallocation request form. If a research grant index is affected, please see the special instructions for research grants below. Additional instructions concerning the Assignment/Appointment form can be found on the Controller's Office web page under "Payroll Forms".

#### ***Special Note for Payroll Reallocations on Research Grants:***

- Reallocation requests for research indexes (529XXX – 549999 and 590XXX – 590999) must be approved by the Office of Research before they are submitted to the Payroll Office
- Any reallocation should support actual effort expended during the time period of the reallocation
- The reallocation must be requested and processed within the term of the grant
- The reallocation must not violate University, sponsored agency or other relevant guidelines
- Reallocation requests should be accompanied by an explanation or justification. Any justification that translates to "it was a mistake" is not sufficient.

#### ***Where to send your Reallocation Requests:***

Payroll reallocation requests should be sent to the Payroll Office, 306 S. New Street, Suite 464.

### ***Timeframes for Completion of Reallocation Request:***

If a properly completed reallocation request is received by the Payroll Office before the 20th of the month, the reallocation will post to Banner before that month end and will appear in that month's Payroll Management Reports. Forms received after that date may not post until the following month.

### ***Other Special Reallocation Considerations:***

Future Support Indexes – reallocations to clear all dollars from Future Support Indexes must be submitted to the Payroll Office prior to the end of the fiscal year. At the end of the fiscal year, the Payroll Office will reallocate any dollars remaining in future support indexes to the related department account. Deadlines to clear future support indexes will be published by the Controllers Office in its Fiscal Year End Instructions on the Web.

University funded (2XXXXXX indexes) - payroll expense charge to 2XXXXXX indexes should be carefully reviewed. Any reallocations must be processed within the same fiscal year as the expense.

Reallocation Review - when reviewing your Payroll Management Reports, please always confirm the dollar amount of any reallocation entries. This is particularly important because Banner limitations prevent us from displaying retroactive reallocations on future Assignment/Appointment forms.

### **Questions?**

If you have any questions concerning the reallocation process, please call the Payroll Office at extension 85525.