
SUBJECT: SUPPLEMENTAL AND EXTENDED APPOINTMENTS (SALARIED EMPLOYEES)

1.0 POLICY

- 1.1. Any salaried personnel who have the opportunity to perform supplemental services in the College system that they are not already required to perform those services will be given supplemental appointments to perform these services.

2.0 GUIDELINES

- 2.1. Establishing supplemental appointments is to be a coordinated effort among appropriate department heads, vice presidents, and the Payroll and Human Resource offices, so that everything can be monitored efficiently and the supplemental appointments can be maintained as either extended appointments or overload.
- 2.2. Supplemental appointments can be issued to any College employee. However, supplemental appointments issued to personnel with existing 9- to 12-month, full-FTE appointments will reflect an overload situation when supplemental appointments cover the same timeframe included in existing appointments. A maximum 33% overload is allowed.
- 2.3. Personnel with existing 9- to 12-month full FTE appointments who have the opportunity to perform supplemental services for any federally-funded program during the same timeframe represented by the existing appointments, must receive written approval from the federal agency generating the funds for such services.
- 2.4. Such written approval must be received before supplemental appointments can be issued authorizing performance of these services, because such supplemental appointments would reflect overload situations, and the federal government generally does not recognize overload.
- 2.5. Any person considered to be an employee of Snow College, except a full-time student, is subject, under the law, to income taxes and social security. Guidelines defining the employer-employee relationship are explicitly set forth by the Internal Revenue Service's and must be followed by the College. Based on these guidelines, payment for any services to any Snow College employee must be paid through the College's payroll system. Non-exempt employees must be compensated for extra services by the Overtime Standards of the Fair Labor Standards Act. (See Policy # **13.2.17**).

3.0 PROCESS

3.1. If the employee is on salary (appointment/contract)

- Complete a supplemental appointment payroll action form (forms available in Human Resource Office).
- No revision of original appointment is required.
- Supplemental appointments will be evaluated to ensure compliance with overload or extra compensation guidelines.
- Payment will be once per month.
- Federal and State Income Tax must be withheld.
- Fringe Benefits for such contracts will include: (1) FICA, (2) State Retirement Fund, (3) Unemployment Compensation.

4.0 OTHER

4.1. A qualified independent contractor or consultant may be paid a stipend or consultant fee by a check request.

4.2. The supervisor should first fill out the Employee/Independent Contractor Classification Checklist and Independent Contractor Payment Request Form, available from the Human Resources Office, to determine the qualifications as an independent contractor according to IRS guidelines.

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