MEMORANDUM

TO: Departmental Business Managers
    Departmental Summer Session Coordinators

FROM: Terrie Hruzd, Director, Programs
       Andrew Leighton, Director, Finance and Operations

DATE: February 2020

RE: Summer Session Budgeting, Faculty Contracting, and PHR/Payroll Instructions

The Office of Extended Studies (OES) continues preparation for Summer Session 2020. Enclosed are instructions for preparing summer course budgets and completing faculty contracts and PHR/Payroll. Listed below are important deadlines.

Jan 27   Departments begin to enter proposed course budgets.
April 13  Departments complete course budgets in the online course proposal screen and submit for college approval.
April 20  Colleges approve summer course budgets and submit the electronic course proposal screen to OES for final approval.
April 27  OES deadline to review and approve final online course proposal budgets.
May 11   Departments record and retain OES instructional contracts for Summer Session I (SSI) and the two three-week sessions in SSI for faculty and graduate assistants working as lecturers.
Jun 8    Departments record and retain OES instructional contracts for Summer Session II (SSII) and the two three-week sessions in SSII.
Aug 24   Departments submit summer course-related expenses for reimbursement from OES.

For Summer Session, six-week session instructional staff receives two bi-weekly payments. Three-week session instructional staff receives one payment. A schedule of 2020 pay dates appears in section II of the enclosed instructions. In addition, the pay date schedule is printed within the instructor’s summer appointment contract.

If you have any questions concerning the processes, contact our finance staff at oes-finance@umd.edu.

Thank you for your assistance.

cc: Associate/Assistant Deans
    Department Chairs
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## I. Summer Session 2020 - Budgeting, Faculty Contracting, and PHR/Payroll Schedule

### Phase II Calendar: Electronic Budgeting, Faculty Contracting, & PHR/Payroll, Summer Session 2020

<table>
<thead>
<tr>
<th>Summer Session Registration / Session Start Dates</th>
<th>I, I-A &amp; I-B</th>
<th>II, II-C &amp; II-D</th>
<th>RESPONSIBILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer Session registration begins.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summer 6-Week &amp; 3-week Sessions begin/end dates</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I: June 1 - July 10, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I-A: June 1 - June 19, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I-B: June 22 - July 10, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II: July 13 - August 21, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II-C: July 13 - July 31, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II-D: August 3 - August 21, 2020</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Task Description: Course Budgeting

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>RESPONSIBILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday January 27, 2020</td>
<td>Department</td>
</tr>
<tr>
<td>Friday February 14, 2020</td>
<td>Department</td>
</tr>
<tr>
<td>Monday April 13, 2020</td>
<td>College</td>
</tr>
<tr>
<td>Monday April 20, 2020</td>
<td>College</td>
</tr>
<tr>
<td>Monday April 27, 2020</td>
<td>OES-Finance</td>
</tr>
</tbody>
</table>

### Task Description: Overload Approvals

<table>
<thead>
<tr>
<th>DUE: I, I-A &amp; I-B</th>
<th>DUE: II, II-C &amp; II-D</th>
<th>RESPONSIBILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday April 20, 2020</td>
<td>Monday June 1, 2020</td>
<td>Department</td>
</tr>
</tbody>
</table>

### Task Description: PHR/Payroll Appointments

<table>
<thead>
<tr>
<th>DUE: I, I-A &amp; I-B</th>
<th>DUE: II, II-C &amp; II-D</th>
<th>RESPONSIBILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday April 13, 2020</td>
<td>Monday April 20, 2020</td>
<td>Department</td>
</tr>
<tr>
<td>Task Description: PHR/Payroll Appointments (continued)</td>
<td>DUE: I, I-A &amp; I-B</td>
<td>DUE: II, II-C &amp; II-D</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Deadline to submit PHR Appointment Transmittal forms for student/hourly employees and teaching assistants via email attachment to <a href="mailto:oes-finance@umd.edu">oes-finance@umd.edu</a>. Include the I-9 profile ID for new/adjunct TA and labor assistants in the I-9 column of the transmittal form.</td>
<td>Monday April 20, 2020</td>
<td>Monday June 1, 2020</td>
</tr>
<tr>
<td>Deadline to complete PHR appointments. A contract is not to be released to an instructor until the PHR appointment is approved. To verify an appointment has been approved, units can run “Appointment Action Report” in WOW PHR Queries &amp; Reports.</td>
<td>Monday May 4, 2020</td>
<td>Monday June 15, 2020</td>
</tr>
<tr>
<td>Deadline to submit original W-4 for new employees to Payroll Services. Current employees with W-4 changes must also submit by this date.</td>
<td>Monday May 11, 2020</td>
<td>Monday June 8, 2020</td>
</tr>
<tr>
<td><strong>Task Description: Faculty Contracts</strong></td>
<td><strong>DUE: I, I-A &amp; I-B</strong></td>
<td><strong>DUE: II, II-C &amp; II-D</strong></td>
</tr>
<tr>
<td>Deadline to record online faculty contract signatures in the electronic faculty contract system. Signed contracts are retained in department files.</td>
<td>Monday May 11, 2020</td>
<td>Monday June 8, 2020</td>
</tr>
<tr>
<td><strong>Task Description: Low Enrollment</strong></td>
<td><strong>DUE: I, I-A &amp; I-B</strong></td>
<td><strong>DUE: II, II-C &amp; II-D</strong></td>
</tr>
<tr>
<td>2-week Low Enrollment Report</td>
<td>Monday May 11, 2020</td>
<td>Monday June 22, 2020</td>
</tr>
<tr>
<td>1-week Low Enrollment Report</td>
<td>Monday May 18, 2020</td>
<td>Monday June 29, 2020</td>
</tr>
<tr>
<td>Deadline to email <a href="mailto:summer-sched@umd.edu">summer-sched@umd.edu</a> to cancel low enrolled course. If low-enrolled course is offered, the college is responsible for absorbing the overall loss to the department.</td>
<td>Tuesday May 19, 2020</td>
<td>Tuesday June 30, 2020</td>
</tr>
<tr>
<td><strong>Task Description: Course-Related Expense Reimbursements</strong></td>
<td><strong>FINAL DUE DATE</strong></td>
<td><strong>RESPONSIBILITY</strong></td>
</tr>
<tr>
<td>Deadline to submit invoices and expenses for reimbursement to OES. OES will not accept or process Summer Session expense reimbursements received after this date.</td>
<td>Monday August 24, 2020</td>
<td>Department</td>
</tr>
</tbody>
</table>
II. Summer Session 2020 Pay Dates

<table>
<thead>
<tr>
<th>Session Code</th>
<th>Term</th>
<th>Session Date</th>
<th>Session Length</th>
<th>Payroll Dates**</th>
<th>Pay Period #**</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI</td>
<td>2005</td>
<td>June 1 - July 10*</td>
<td>6-Weeks</td>
<td>June 26 &amp;</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>July 10</td>
<td>01</td>
</tr>
<tr>
<td>SI-A</td>
<td>2005</td>
<td>June 1 - June 19</td>
<td>3-Weeks</td>
<td>June 26</td>
<td>26</td>
</tr>
<tr>
<td>SI-B</td>
<td>2005</td>
<td>June 22 - July 10*</td>
<td>3-Weeks</td>
<td>July 10</td>
<td>01</td>
</tr>
<tr>
<td>SII</td>
<td>2007</td>
<td>July 13 - August 21</td>
<td>6-Weeks</td>
<td>July 24 &amp;</td>
<td>02</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>August 7</td>
<td>03</td>
</tr>
<tr>
<td>SII-C</td>
<td>2007</td>
<td>July 13 - July 31</td>
<td>3-Weeks</td>
<td>July 24</td>
<td>02</td>
</tr>
<tr>
<td>SII-D</td>
<td>2007</td>
<td>August 3 - August 21</td>
<td>3-Weeks</td>
<td>August 7</td>
<td>03</td>
</tr>
</tbody>
</table>

*The University is closed July 3 for observance of the Independence Day holiday.

**The University has mandated that, in PHR, Summer Session bi-weekly pay periods must fall between the last spring semester pay period (Ppd25) and the first fall semester pay period (Ppd04).

III. Faculty Contracting Guidelines

Faculty contracts are either enrollment-contingent, non-contingent or no cost.

A. Contingent Contracts

i. Enrollment must be sufficient to pay the instructor and, if assigned, TA salaries plus the OES administrative charge of $100 per seat.

ii. In the event necessary enrollment for full salary is not realized, the instructor will teach the course for 80% of tuition received.

If there is insufficient course revenue, the instructor agrees to teach the course for compensation equal to 80% of the tuition revenue collected, not to exceed the original salary. When employing a TA and enrollment is insufficient to cover instructor and TA salaries, as well as the $100 per seat administrative charge combined, then only the instructor salaries are paid at the contingent contract rate of 80% of the tuition received. TA and student labor salaries are paid in full. If student enrollment increases or declines between the two pay dates listed in Sessions I and II, a salary adjustment will appear in the second bi-weekly paycheck.
OES will use the following dates in determining session enrollments for calculation of contingent salary:

<table>
<thead>
<tr>
<th>Session Code</th>
<th>Session Date</th>
<th>Payroll Dates**</th>
<th>Pay Period ***</th>
<th>Contingent Salary Calculation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>June 1 - July 10, 2020</td>
<td>June 26 &amp;</td>
<td>26</td>
<td>June 12</td>
</tr>
<tr>
<td></td>
<td></td>
<td>July 10</td>
<td>01</td>
<td>June 26</td>
</tr>
<tr>
<td>I-A</td>
<td>June 1 - June 19, 2020</td>
<td>June 26</td>
<td>26</td>
<td>June 12</td>
</tr>
<tr>
<td>I-B</td>
<td>June 22 - July 10, 2020</td>
<td>July 10</td>
<td>01</td>
<td>June 26</td>
</tr>
<tr>
<td>II</td>
<td>July 13 - August 21, 2020</td>
<td>July 24 &amp;</td>
<td>02</td>
<td>July 10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>August 7</td>
<td>03</td>
<td>July 24</td>
</tr>
<tr>
<td>II-C</td>
<td>July 13 - July 31, 2020</td>
<td>July 24</td>
<td>02</td>
<td>July 10</td>
</tr>
<tr>
<td>II-D</td>
<td>August 3 - August 21, 2020</td>
<td>August 7</td>
<td>03</td>
<td>July 24</td>
</tr>
</tbody>
</table>

B. **Non-Contingent Contracts**

Non-contingent contract stipulation: the instructor will be paid the full contracted salary regardless of course income. The college dean/department head determines whether an instructor is paid on non-contingent contract during the Summer Session. Please follow your college policies regarding any approval procedures.

If the instructor agrees to teach only at full compensation and the dean/department head agrees to this condition, the instructor enters into a non-contingent contract and receives their full salary regardless of course income.

**If the course income is insufficient to cover the cost of the course (the instructor’s full salary and TA salary, plus fringe benefits and supplies costs, plus the per seat administrative charge), the department is liable for the full deficit for the course.**

C. **Non-Cost Contracts**

All instructors, including those instructors whose salaries are not budgeted in the Budgets screen, receive an instructional agreement from OES which must be signed prior to the first day of class. This includes 12-month appointees who are teaching on-load in a summer session.

No cost contracts should only be issued in rare situations where the instructor cannot receive payment for course instruction. No cost contracts are used only for an instructor who is not permitted to earn instructional compensation (for example, restrictive Federal Government employees who are required to teach a course but who are not permitted to receive compensation).

Departments do not budget an instructor salary within the OES Budgets and Contracts System, and will leave the Section Salary field blank in the Budgets screen. Instead, they add a detailed note to the Notes screen, and change the contract type to “No Cost” under the “Edit” button. Once the contract type is updated, a “No-Cost Contract” will be generated for instructor signature, outlining instructor and OES responsibilities with regards to course delivery. This contracting process is
required to confirm all instructor assignments in OES-managed courses. **Instructors teaching independent study courses on-load will not be issued this contract.**

The department will collect the instructor’s signature on the no cost contract and record the signature in the *OES Budgets and Contracts System*. The department should keep a copy of the signed contract in their business office. OES maintains a record that the contract was signed through the *Contracts* screen.

**IV. Faculty Budgeting Guidelines**

Summer Session faculty salary is based on the faculty member’s contract for the academic year 2020-2021. The OES guideline for faculty salary is 10% of their 9-month salary for a three credit course. However, departments have the discretion to pay faculty less than the standard 10% of the 9-month salary for a 3-credit course.

**A. Salary Rates per Course Credit**

The following chart lists the percentages used to calculate summer salaries by the number of course credits taught. If the instructor’s annual salary is less than 100% full-time, the salary must be converted to 100% before calculating the Summer Session salary.

<table>
<thead>
<tr>
<th>Course Credits</th>
<th>Percentage of 9-month, 100% FTE Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3.33%</td>
</tr>
<tr>
<td>2</td>
<td>6.67%</td>
</tr>
<tr>
<td>3</td>
<td>10.00%</td>
</tr>
<tr>
<td>4</td>
<td>13.33%</td>
</tr>
<tr>
<td>5</td>
<td>16.67%</td>
</tr>
<tr>
<td>6</td>
<td>20.00%</td>
</tr>
<tr>
<td>7</td>
<td>23.33%</td>
</tr>
<tr>
<td>8</td>
<td>26.67%</td>
</tr>
<tr>
<td>9</td>
<td>30.00%</td>
</tr>
</tbody>
</table>

To calculate the 9-month equivalent amount:

1. Convert the 12-month salary to 9 months:

   \[
   \text{Full 100\% FTE, 12-month Salary } \times \frac{9}{12} = \text{9-month Converted Salary}
   \]

2. Multiply the 9-month converted salary by the summer salary rate chart below.

For 12-month faculty less than 100% full-time, convert the current percentage to 100% then calculate the summer salary as above.

Salary computations must be exact and **not rounded off**. The salary entered in the electronic course proposal form must exactly match any required Summer Session PHR appointment.
If the department changes an instructor assignment following the approval of the course budget, email summer-sched@umd.edu and copy the department chair and college when the salary exceeds the original estimate or the stipulated percentage of the appointee’s salary.

B. **Teaching Assistants Appointed Summer Lecturers**

If a graduate student or teaching assistant is assigned complete responsibility for all aspects of a course, the title of Lecturer is assigned for the duration of the appointment. The following process must be completed:

i. Full-time and part-time, 12-month Graduate Assistants who receive a summer salary in addition to their Graduate Assistantship stipend must have an approved Graduate Student Overload Assignment Request form and a teaching overload in PHR.

ii. An electronic Summer Appointment Contract (contingent or non-contingent) must also be completed.

The 2020 pay rates for teaching assistants appointed as summer lecturers are based upon the individual teaching assistant level for the preceding 9 months. Step III requires advancement to doctoral candidacy. The salary scale is as follows:

<table>
<thead>
<tr>
<th>TA Step</th>
<th>Summer Lecturer Maximum Salary*</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>$4,621.01</td>
</tr>
<tr>
<td>II</td>
<td>$5,151.56</td>
</tr>
<tr>
<td>III</td>
<td>$5,682.12</td>
</tr>
</tbody>
</table>

*Per 3-credit course. Adjust as needed for the number of credits taught.

C. **Lecturers (including Adjuncts)**

The maximum stipend for a 3-credit course will be greater of 10% of the FY20 base salary or the stipend from the TA salary table above based on individual’s teaching experience and graduate student status.

D. **Assistant Professors**

The maximum salary of a 9-month assistant professor who teaches a 3-credit course in Summer Session 2020 will be ten percent (10%) of the FY20 base salary or $5,853.77, whichever is greater.

E. **12-Month Professors and Lecturers**

Twelve-month faculty who teach a summer session on-load with salaries budgeted in the *Course Proposals OES* form will have the equivalent percentage of the 9-month portion of their salary transferred to the department. This is subject to the contingent contract stipulations found in section III.A.
Twelve-month faculty who teach a summer session with overload approval and who are on a non-contingent contract will be paid the equivalent percentage of the 9-month converted salary. If on contingent contract, 12-month faculty will be paid the equivalent 9-month converted salary if the contingent stipulations are realized. If contingent contract stipulations are not realized, twelve-month faculty on contingent contract will be paid 80% of the tuition received.

V. Teaching Assistant Budget Guidelines

TA’s are paid a stipend that is based on the TA salary for the preceding academic year. TA’s may also receive up to 8 credits of tuition remission depending on their academic year and summer status. See section IX for tuition remission guidelines. Summer Session 2020 stipends are as follows:

<table>
<thead>
<tr>
<th>TA Step</th>
<th>Summer Session Full-time TA Stipend</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>$3,343.52</td>
</tr>
<tr>
<td>II</td>
<td>$4,015.56</td>
</tr>
<tr>
<td>III</td>
<td>$4,684.47</td>
</tr>
</tbody>
</table>

TA positions must be requested and approved in the original electronic budget proposals; the department may elect to divide these assignments among more people as long as the total payments do not exceed the originally specified stipend in each case. For example, if one TA step I was authorized, the full-time (50%) stipend would be $3,343.52. If four people are assigned to share this allocation, each will receive $835.88. However, the remission of tuition would be only two credits each. The department will be responsible for assigning an equitable distribution of duties in such cases.

Due to auditing requirements for reporting total costs per course and section, departments must indicate course and section assignments for each TA. TA’s may not be treated as “floating” personnel. OES will email PHR Transmittal forms to all departments with TA’s budgeted; upon completion, forward the transmittal form to an OES business manager at oes-finance@umd.edu. OES will enter the appointment in PHR. Additionally, departments must send a request through summer-sched@umd.edu to add the TA to the “teacher collect” screen for course access purposes.

VI. Student Hourly Labor Budget Guidelines

Students and/or hourly-paid appointees are appointed in PHR the same as any other appointment. The department must enter the demographic data for each student/hourly-paid appointee in PHR then submit a Student/Hourly Employee PHR Appointment Transmittal form. OES will email PHR Transmittal forms to all departments with labor budgeted; upon completion, the department forwards the transmittal form to an OES business manager at oes-finance@umd.edu. OES will enter the appointment data in PHR. Additionally, departments must send a request through summer-sched@umd.edu to add the student/hourly employee to the “teacher collect” screen for course access purposes.

If the student/hourly rate exceeds the maximum established by University Human Resources, the department must submit a Student Wage Exemption Form, located at https://uhr.umd.edu/forms/, to Human Resources and attach a copy to the PHR Transmittal form. The FY20 maximum rate for hourly student workers is: undergraduates, $15.00 and graduates, $16.65.
If a department wishes to hire student labor for any summer session, departments must request labor costs in the original electronic budget proposals for Summer Session 2020. Departments must track labor costs to ensure that enough funds are available in their labor budget to cover labor expenses.

Time entry for student/hourly paid appointees will be made in the PHR Time Entry system and approved by the supervisor of each unit within the department. The University’s payment schedule for student/hourly appointees is two weeks behind the regular employee pay date. Should there not be enough funds available in the department’s labor cost budget to cover the hours presented, OES will contact the department to discuss the re-allocation of budgeted items in order to pay the student/hourly appointee.

Due to auditing requirements for reporting total costs per course and section, departments must indicate course and section assignments for each student hourly worker. Student hourly workers may not be treated as “floating personnel”.
VII. Overload Appointments and Contracting Instructions for Faculty and Graduate Assistants

The following chart lists all faculty and graduate assistant Summer Session appointment types that will process through PHR’s tiered routing environment. Note: OES processes all Summer Session payroll appointments for instructional staff assigned to OES-managed courses.

<table>
<thead>
<tr>
<th>Appointee Type</th>
<th>PHR Overload Appointment for Tiered Routing Approval</th>
<th>Department Generates OES Instructional Contract in SIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full- and Part-time FACULTY and GRADUATE ASSISTANTS working as Lecturers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current 9-, 9.5-, and 10-Month full-time faculty</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Current 12-Month full-time faculty</td>
<td>Yes*</td>
<td>Yes</td>
</tr>
<tr>
<td>Current part-time and adjunct faculty</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Current 9-, 9.5- and 10-Month full- or part-time graduate assistants working as Summer Session lecturers</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Current 12-Month, full-time graduate assistants working as Summer Session lecturers</td>
<td>Yes**</td>
<td>Yes</td>
</tr>
<tr>
<td>Current 12-Month, part-time graduate assistants working as Summer Session lecturers</td>
<td>Yes**</td>
<td>Yes</td>
</tr>
<tr>
<td>Current 9-, 9.5-, 10-, and 12-Month faculty - salary to be transferred back to department</td>
<td>N/A</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Full- and Part-time 33-EXEMPT REGULAR APPOINTEES working as Summer Session Lecturers or TAs | | |
| Current 33-Exempt Regular appointees working as Summer Session lecturers | Yes*** | Yes |
| Current 33-Exempt Regular appointees working as Summer Session TAs | Yes*** | No |

| Full- and Part-time GRADUATE ASSISTANTS working as Summer Session TAs (a Non-teaching Assignment) | | |
| Current 9- and 9.5, 12 Month part time and full-time graduate assistants working as Summer Session TAs less than 20 hours per week | No | No |
| Current 12-month part time and full-time graduate assistants working as Summer Session TAs up to 40 hours per week | Yes** | No |

*Departments obtain supervisor overload approval via email template (see template below)

**Submit a copy of the completed Graduate Student Overload Assignment Request form to OES at oes-finance@umd.edu or fax to 4-9572.

***Submit a copy of the completed Overload Authorization form to OES at oes-finance@umd.edu or fax to 4-9572.
A. Faculty Overloads

For faculty appointees, departments obtain supervisor approval via email using the template below and forward it to OES at oes-finance@umd.edu so that the appointment may be entered into PHR.

Instructor’s immediate Supervisor listed in PHR appointment:

I am requesting an overload approval for ________ (name and UID # __________), a ________ (title)________ with a ________ (type of appointment)________ appointment in the Department of __________, for the Summer Session course ________ during Summer 2020. Your positive response will serve as your approval for this overload. The overload payment for this course will be $________ and will be processed by the Office of Extended Studies in the University's PHR system. This overload payment is for an assignment that is not a part of __________'s regular duties. In forwarding this request, __________ and his/her supervisor mutually acknowledge and agree that (1) the employee has permission to work on an overload basis; (2) performance of the overload duties will not occur at time periods during which the employee performs his/her regular duties; (3) performing this overload will not otherwise interfere with the performance of the employee's regular duties. Please indicate your permission for _______ to teach this course by replying to this email by ______ (date)_____________.

Thank you for your consideration. Please contact me at 301/____ or ______@umd.edu if you have any questions or concerns.

For 33-Exempt Regular appointees, departments obtain supervisor approval using the appropriate template found on https://uhr.umd.edu/forms/ or the above template. 33-Exempt Regular appointees working as Summer Session lecturers should use the Overload Authorization (Teaching) form, and those working as Summer Session TAs should use the Overload Authorization (Non-Teaching) form. Once approved, departments forward the completed form to OES at oes-finance@umd.edu so that the appointment may be entered in PHR.

Faculty members may teach Summer Session courses off-load (on approved overload), provided that doing so does not interfere with the instructor’s regular duties. If the summer instructor is employed by a Maryland state agency or other institution in the University System of Maryland, the instructor must obtain written approval from his/her supervisor to teach. OES will enter the approval information in PHR in the Additional Faculty Information screen.

OES must receive all electronic overload approvals by the deadline dates in section I of this document. Per the Provost’s directive, OES will cancel summer courses that do not have instructor overload approval in PHR by the deadlines in section I.

PHR and Overload appointment instructions are available online at: http://www.provost.umd.edu/pers-bud/ARS/ARSUpdates/.
B. **Graduate Assistant Overloads**

Graduate Assistants with 12-month appointments working off-load as Summer Session (1) lecturers or (2) teaching assistants working up to 40 hours per week must have an approved overload prior to the start of Summer Session. Departments obtain approval using the Graduate Student Overload Assignment Request form. Once approved, departments forward the completed form to OES at oes-finance@umd.edu so that the appointment may be entered in PHR.

VIII. **PHR/Payroll Instructions**

The department is responsible for entering or updating the demographic, degree, and I9 Profile ID data in PHR for all new appointees and current appointees. OES cannot process payment appointments unless the department completes/updates the PHR demographic, degree, and I9 profile ID screens. If the appointee does not have a current active appointment, the department also must process a non-paid appointment so that the appointee can be entered into SIS. This in turn will allow the appointee to obtain access to ELMS and other university resources.

The department obtains and provides the I-9 profile ID for new/adjunct instructors, new/adjunct GA and new labor assistants. This information is required so that OES can build the PHR appointment.

- For instructors, include the I-9 profile ID in the OES Budgets and Proposal notes screen for the appropriate course prior to submitting the budget to the next approval level.
- For TAs and Labor assistants, provide the I-9 profile ID in the I-9 column of the transmittal form.

A. **W-4's and Payroll Tax Withholdings**

Submit original summer W-4's to Payroll Services by the due dates found in the PHR/Payroll Schedule on page three of these instructions. Any payments processed by the State's Central Payroll Bureau (CPB) prior to the entry of the W-4 into the Payroll System will be taxed according to the W-4 on file at CPB or, in the case of a new hire, have the maximum amount of taxes withheld. Refunds of “over-taxing” due to late submission of the W-4 will not be possible.

When salaries are paid over one, two, or three pay periods as they are in the Summer Session, it is important to note that Federal and State payroll taxes are withheld at a higher rate than salaries paid over an academic semester or year. **PHR/Payroll Services cannot segment the number of bi-weekly pays over more pay periods then the actual pay dates for Summer Session to reduce tax withholdings.**

Visit the CPB [Web site](#) to obtain a blank W-4 form, find instructions for completing the W-4, and access the Net Pay Calculator to estimate the amount of taxes that will be withheld. The earlier Payroll Services receives the W-4, the more time the University’s Payroll Services and the State's Central Payroll Bureau have to ensure that the employee's information is in the Payroll System when his/her check is issued.

B. **Instructions Regarding Salary Overpayments**

Upon receipt of bi-weekly payroll checks/advice to summer employees, each department payroll person must verify that the gross payment received is correct and should alert OES to any discrepancies. It is also the responsibility of the employee to review her/his pay check/advice upon receipt and contact the department if any variance is noted.
In the event that an employee is overpaid during the summer, that employee will return/reimburse all overpayments immediately to the University. If the employee is unaware of the overpayment at the time, he/she is still responsible for refunding the full amount, less any taxes withheld, immediately upon receiving notification of the overpayment. If the employee is to receive future wages, the gross amount of the overpayment must be recovered via an “overpayment recovery” pay adjustment. If the employee is not going to receive wages in the immediate future, a net payback amount should be requested from the University’s Payroll Services. Checks should be made payable to: Treasurer, State of Maryland and forwarded to Payroll Services.

C. Guidelines for Summer Time Report Records

If a faculty member is 9-month (22 pay) and they teach during any of the summer sessions, accrued sick leave for the session that they are teaching will automatically be accrued in the PHR Faculty Leave Reporting System.

IX. Summer Session Tuition Remission Entitlements

<table>
<thead>
<tr>
<th>Position</th>
<th>Fall 2019 &amp; Spring 2020 Employment</th>
<th>Summer 2020 Employment</th>
<th>Tuition Remission</th>
</tr>
</thead>
<tbody>
<tr>
<td>GA</td>
<td>12 mo., part- &amp; full-time</td>
<td>Not needed to be eligible</td>
<td>1-8 credits</td>
</tr>
<tr>
<td>GA</td>
<td>9.5 mo., part- &amp; full-time</td>
<td>None</td>
<td>0 credits</td>
</tr>
<tr>
<td>GA</td>
<td>9.5 mo., part- &amp; full-time</td>
<td>TA</td>
<td>1-8 credits</td>
</tr>
<tr>
<td>GA</td>
<td>9.5 mo., part- &amp; full-time</td>
<td>Lecturer</td>
<td>0 credits</td>
</tr>
<tr>
<td>Summer Only Lecturer</td>
<td>N/A</td>
<td>Lecturer</td>
<td>0 credits</td>
</tr>
</tbody>
</table>

This is the total credit eligibility for the entire Summer Session, not each session. Graduate assistants may use their credits in any summer session regardless of the session in which the appointment occurs.

OES does not pay tuition remission for graduate assistants appointed as summer lecturers.

Tuition remission guidelines for all eligible employees, spouse/dependents and retirees can be found at https://uhr.umd.edu/benefits/tuition-remission/.

X. Instructional Support/Expense Items

Instructional support and expense items include teaching assistants, labor, material, rental funds, and the like as required specifically to support courses and programs offered during Summer Session. Departments must show dollar amounts for each category for each course and section on the online form. Attach details supporting each expense item on the “Notes” screen. For travel requests, include the destination, purpose, time and cost. This detail is required for each individual trip.

Also, please note that unspent funds from one session cannot be applied to another session without special permission from OES. Additionally, authorization to spend funds for summer activities is not a budget allocation. Departments will not transfer or use funds to support other departmental priorities.
OES will review all requests for department support above the cost of individual courses in the context of the overall summer program proposed for 2020 along with the Results of Operations from 2019. Departments must fully justify these requests in the online “Notes” screen.

Procurement orders, travel card, purchasing card and OfficeMax/Rudolph charges will be paid by the department account and then forwarded to OES for reimbursement. Departments do not charge OES accounts directly. The deadline for submitting Summer Session 2020 invoices and expenses for reimbursement is found in section I. OES will not accept expense submissions after this date. Also, note that OES will not reimburse invoices in excess of the approved Summer Session 2020 budget.

Provide a cover letter listing course numbers and sections and their related charges with copies of paid receipts. OES will not reimburse instructional support items as general Summer Session expenses. Items which have a useful life beyond the course, such as computers, printers and the like cannot be submitted for reimbursement.

Send the course-related instructional expense reimbursement request to OES-Finance, 0132 Main Administration Building, Zip 20742, or fax to 301-314-9572.
Appendix A: OES Budgets and Contracts System Instructions

College and Department Approvers, as well as approved staff can access the OES Budgets and Proposal System for step-by-step instructions on the Budget and Contract process.

Appendix B: Number of Students Needed for Full Salary Payment on Contingent Contract

Number of Students Needed for Full Salary Payment: Use this formula to calculate how many students must register before a faculty member on contingent contract will receive a full salary:

\[
\frac{(\text{Faculty Full Salary} + \text{TA Salary}) \times \text{Fringe Rate}}{((\text{Number of Credits} \times \text{Credit Rate}) - \text{OES Administrative Cost})} = \text{Total Seats Needed to Pay Full Faculty Salary}
\]

Tuition per Credit Rate**:  $374 Undergraduate, Resident  $746 Graduate, Resident
$1,485 Undergraduate, Non-resident  $1,658 Graduate, Non-resident

**Please note that tuition rates are subject to change.

**Please note that Fringe Rates vary by group. It is 5.4% for the Legislated Benefits, 24.3% for the Limited Benefits Group, 29.3% for the Faculty Group or 35.4% for the Staff Group. For Summer Session most instructional cost will be at the 5.4% rate however rates may be higher for Salary transfers.

For example purposes we are using 5.4%.

Fringe Rate: 5.4%, (.054)

OES Administrative Cost: $100 per Seat

Example: Assume course expenses that include a lecturer full salary of $4,621.01 and TA salary of $3,343.52 with course revenue of three credits at the undergraduate, resident credit rate less the $100 per seat-administrative cost:

\[
\frac{((4,621.01 + 3,343.52) \times 1.054)}{(3 \times 374) - 100} = 8,394.61 = 9 \text{ Students (rounded up)}
\]
Appendix C: Break-even Enrollment Calculation

To determine the number of seats needed to cover all course-related expenses (faculty, TA and student labor salaries (including fringe benefits), course supplies & materials, and OES administrative costs) use the following break-even enrollment formula:

\[
\frac{((\text{Faculty Full Salary} + \text{TA Salary} + \text{Labor Salary}) \times \text{Fringe Rate}) + \text{Supplies}}{((\text{Number of Credits} \times \text{Credit Rate}) - \text{OES Administrative Cost})} = \text{Total Break-even Enrollment}
\]

Tuition per Credit Rate**:  $374 Undergraduate, Resident          $746 Graduate, Resident
$1,485 Undergraduate, Non-resident         $1,658 Graduate, Non-resident

**Please note that tuition rates are subject to change.

**Please note that Fringe Rates vary by group. It is 5.4% for the Legislated Benefits, 24.3% for the Limited Benefits Group, 29.3% for the Faculty Group or 35.4% for the Staff Group. For Summer Session most instructional cost will be at the 5.4% rate however rates may be higher for Salary transfers.

For example purposes we are using 5.4%.

Fringe Rate: 5.4%, (.054)

OES Administrative Cost: $100 per Seat

Example: Assume course expenses that include a lecturer full salary of $4,621.01 and TA salary of $3,343.52, labor salary of $1,000 and supplies of $250 with course revenue of three credits at the undergraduate, resident credit rate less the $100 per seat administrative cost:

\[
\frac{((4,621.01 + 3,343.52 + 1,000) \times 1.054) + 250}{(3 \times 374) - 100} = 9,698.61 = 10 \text{ Students (rounded up)}
\]
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Journalism  
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