



# ANNUAL REPORT

2019 Calendar Year

## Introduction

In March of 2019, the Board of Regents (BOR) approved the formulation of NSHE Payroll Services (NPS) and the policies and procedures that govern the operation of NPS. The policies and procedures are memorialized in the BOR's Procedures and Guidelines Manual, Chapter 5, Section 17 (Manual). This annual report is intended to provide the metrics and reporting required in the Manual for the purpose of evaluating efficiency and effectiveness.

## Reliable, NSHE-Wide Support

As part of our commitment to transparency, stakeholder accountability, and data-driven decision-making, each year the NSHE Payroll Services Office publicly reports transactional data. This report aims to highlight metrics that are most important to our institutional, employee, and director stakeholders. Employees include full-time, part-time, and temporary faculty and staff.

In this report, you will find annual figures on on-cycle vs off-cycle payments, total payments, retroactive payments, voided payments, en masse payroll submissions, and the breakdown of payroll expenses with respect to what is budgeted.

## Committed to Transparency

NSHE Payroll Services is charged with provision of the following services for all Nevada System of Higher Education employees:

- paycheck distribution;
- customer service (employees and institutions);
- communication of all payroll and tax-related events;
- management of individual withholding, deductions, and contributions;
- maintenance of all pay-related records;
- production of tax-related documents such as w-2s;
- implementation of changes to employee names;
- withholding selections;
- direct deposit statuses;
- filing and depositing of institutions' taxes;
- response to employment verification requests; &
- adherence to all state, federal, and NSHE payroll laws and regulations

### NSHE PAYROLL SERVICES



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# 1. Total Payments and Voided Payments

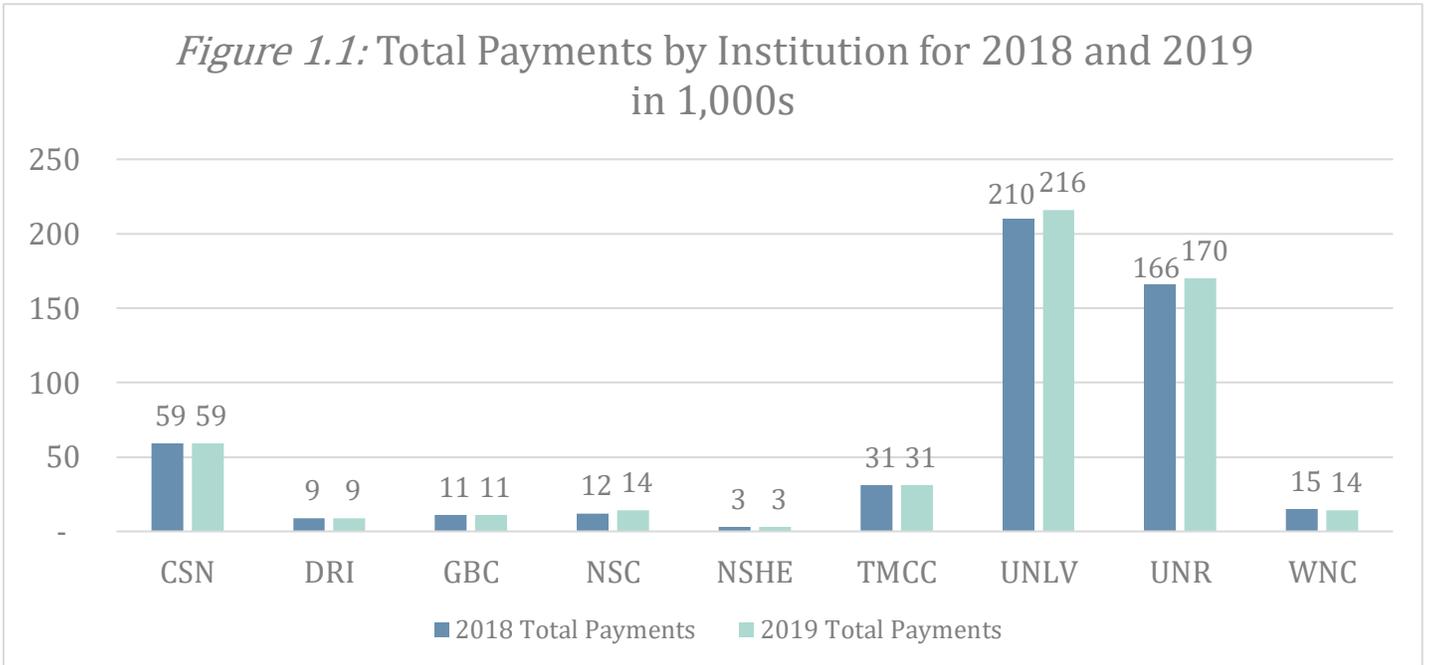


Figure 1.1: Total Payments by Institution for 2018 and 2019

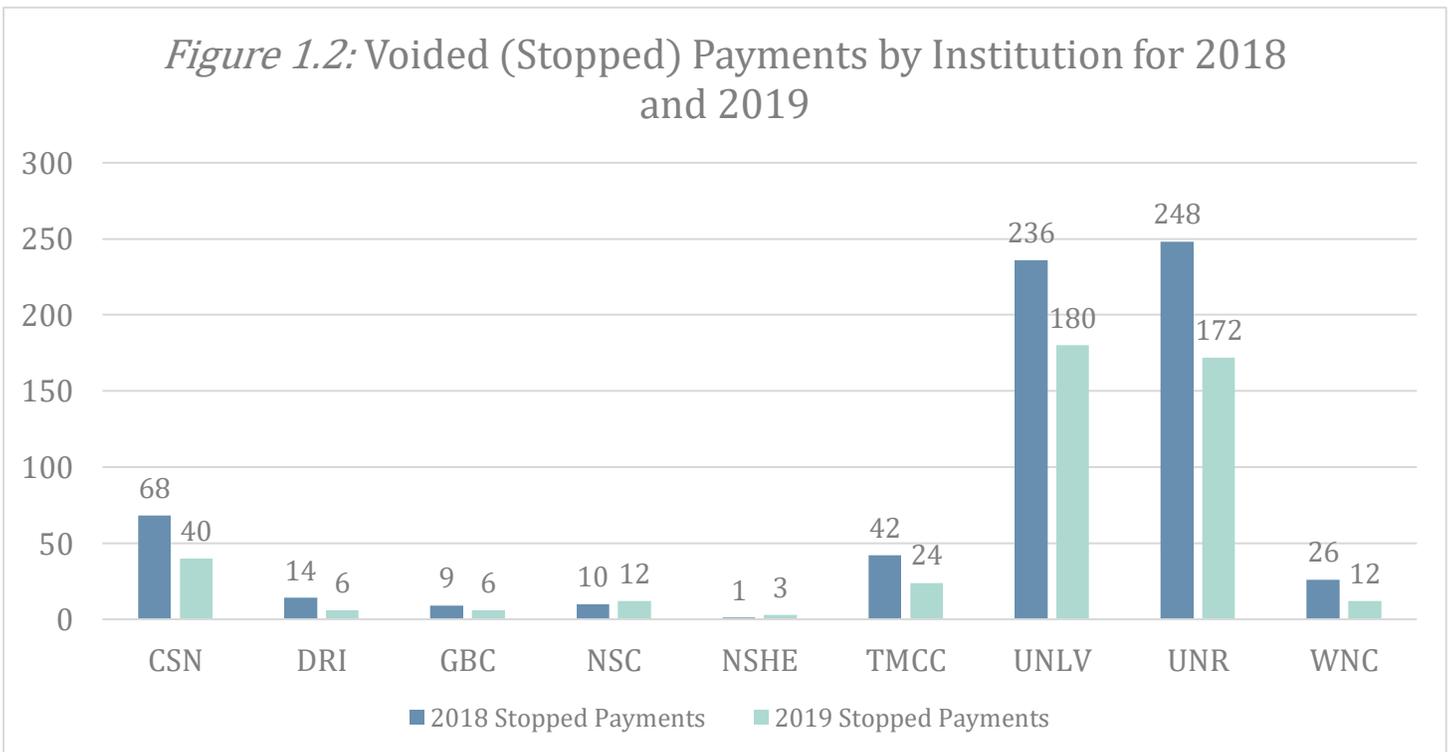


Figure 1.2: Voided (stopped) Payment by Institution for 2018 and 2019

## 2. On-Cycle and Off-Cycle Payments

On-cycle is defined as payments that were completed as part of a scheduled payroll cycle. In all, 527,170 payments were completed in 2019, 509,477 were completed in 2018. In 2019 and 2018, off-cycle payments were 4,126 and 6,638, respectively. Off-cycle payments to total payments declined from 1.3% to .7% from 2018 to 2019.

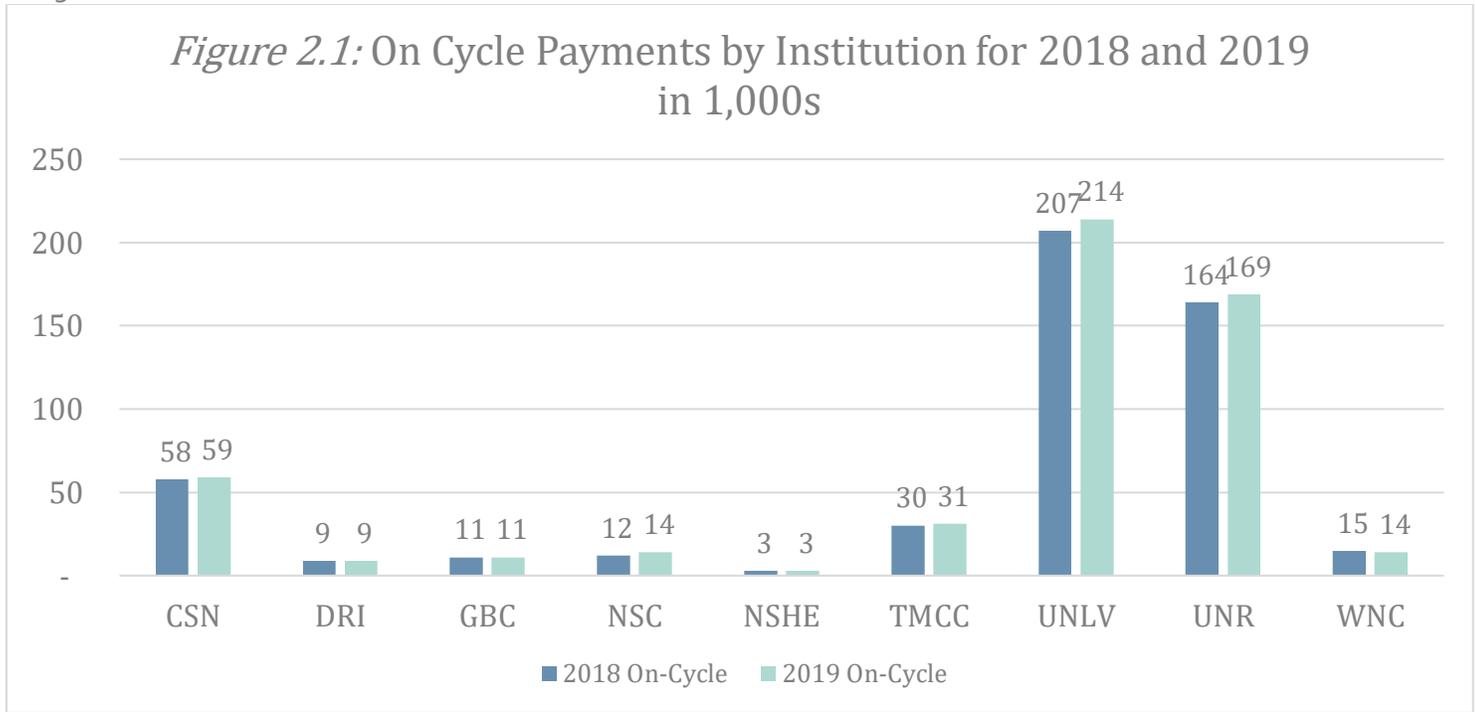


Figure 2.1: On Cycle Payments by Institution for 2018 and 2019

Off-cycle payments were made between pay periods, typically due to work time not being entered before payroll or other retroactive but critical adjustments.

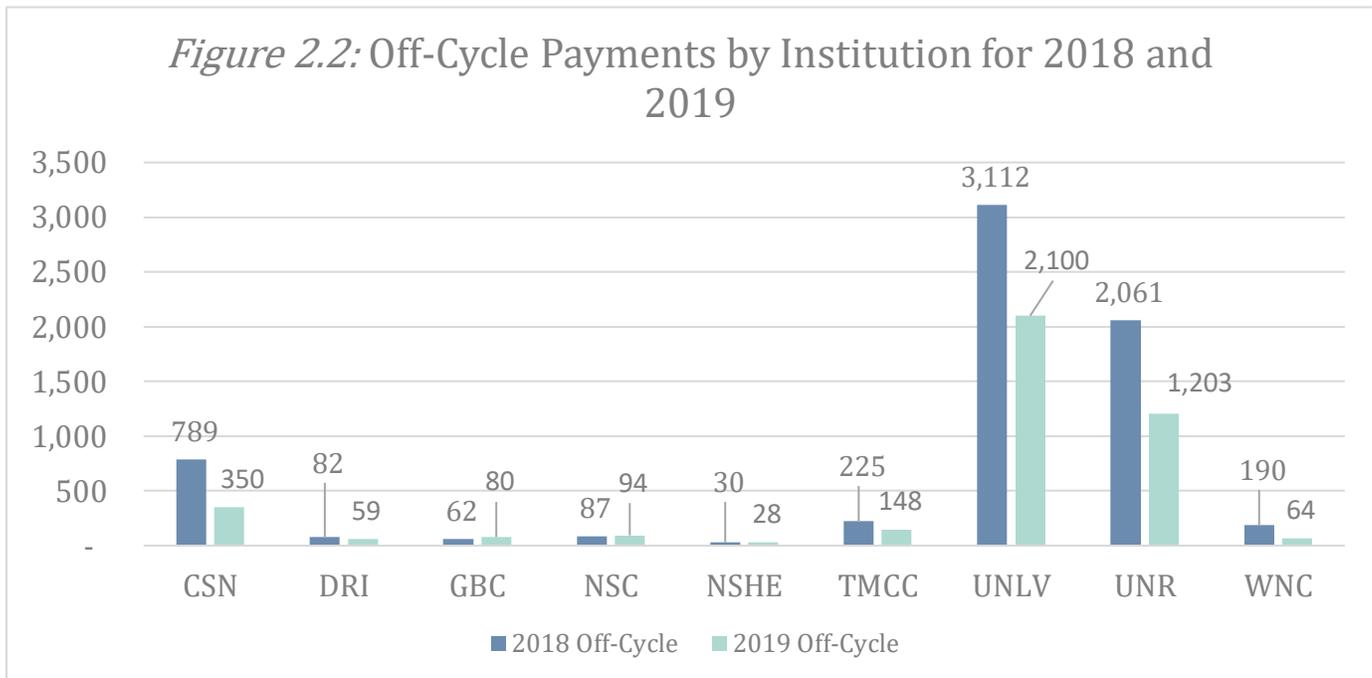


Figure 2.2: Off-Cycle Payments by Institution for 2018 and 2019

Percent of On-Cycle to Off-Cycle Payments shows what percentage of each institution's respective payments were on and off-cycle. Off-cycle payments are a result of changes to earnings or deductions that complete outside of regular payroll payment process. Reasons for these adjustments to net pay are defined after Figure 3.4. Off-cycle payments for all campuses either stayed flat or declined when compared to on-cycle between 2018 and 2019.

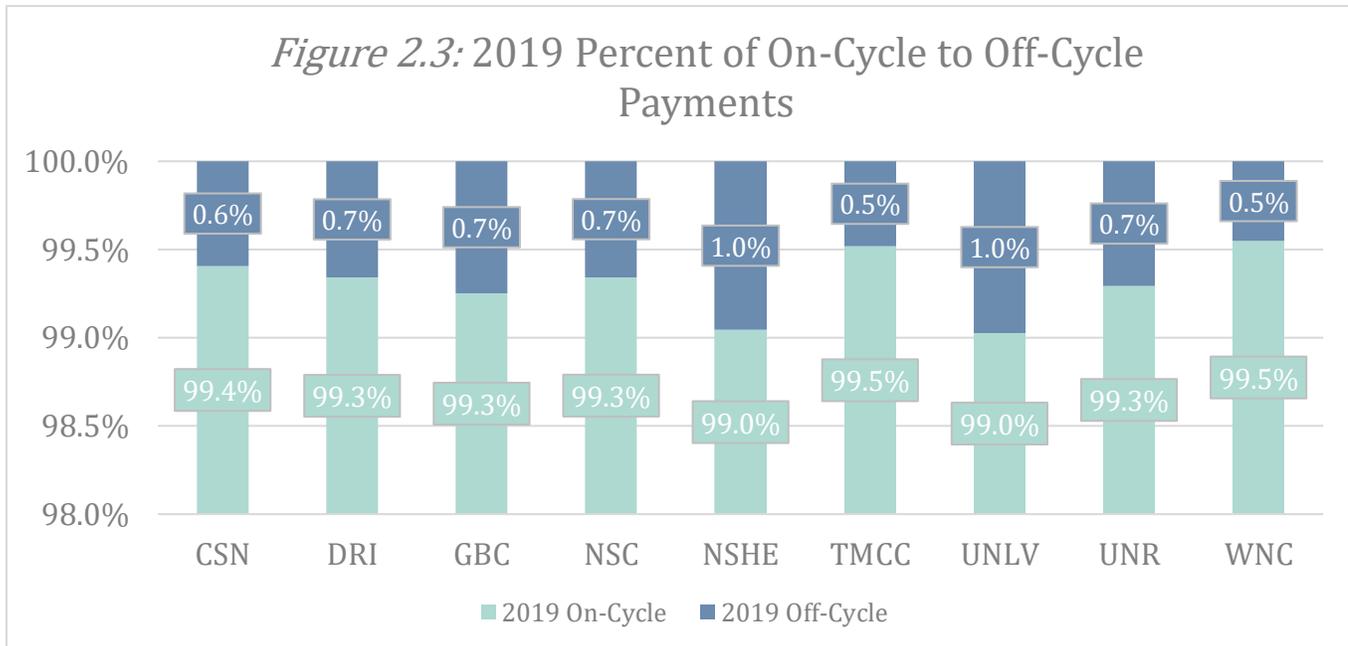


Figure 2.3: 2019 Percent of On-Cycle to Off-Cycle Payments

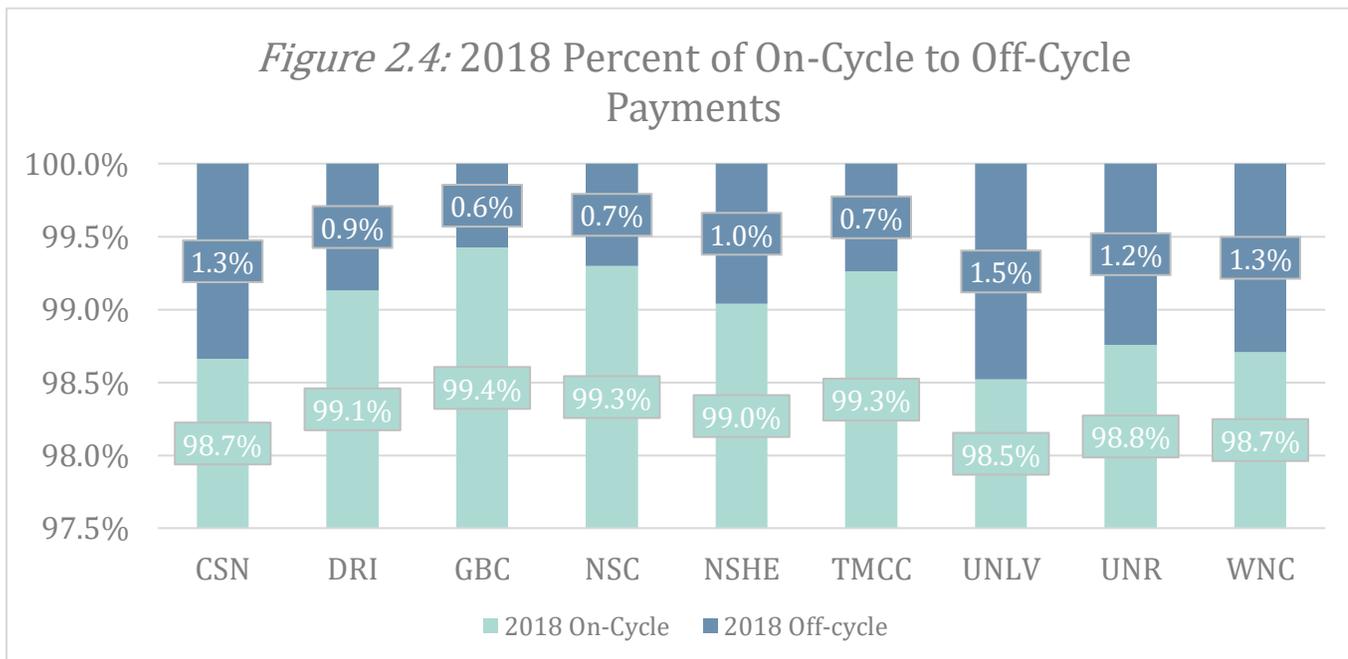


Figure 2.4: 2018 Percent of On-Cycle to Off-Cycle Payments

### 3. Retroactive Adjustments

Retroactive payroll adjustments are defined as adjustments made relating to prior payroll periods that required adjustments to current payments, additional payments to be processed, payments voided; and/or repayment of funds from employees.

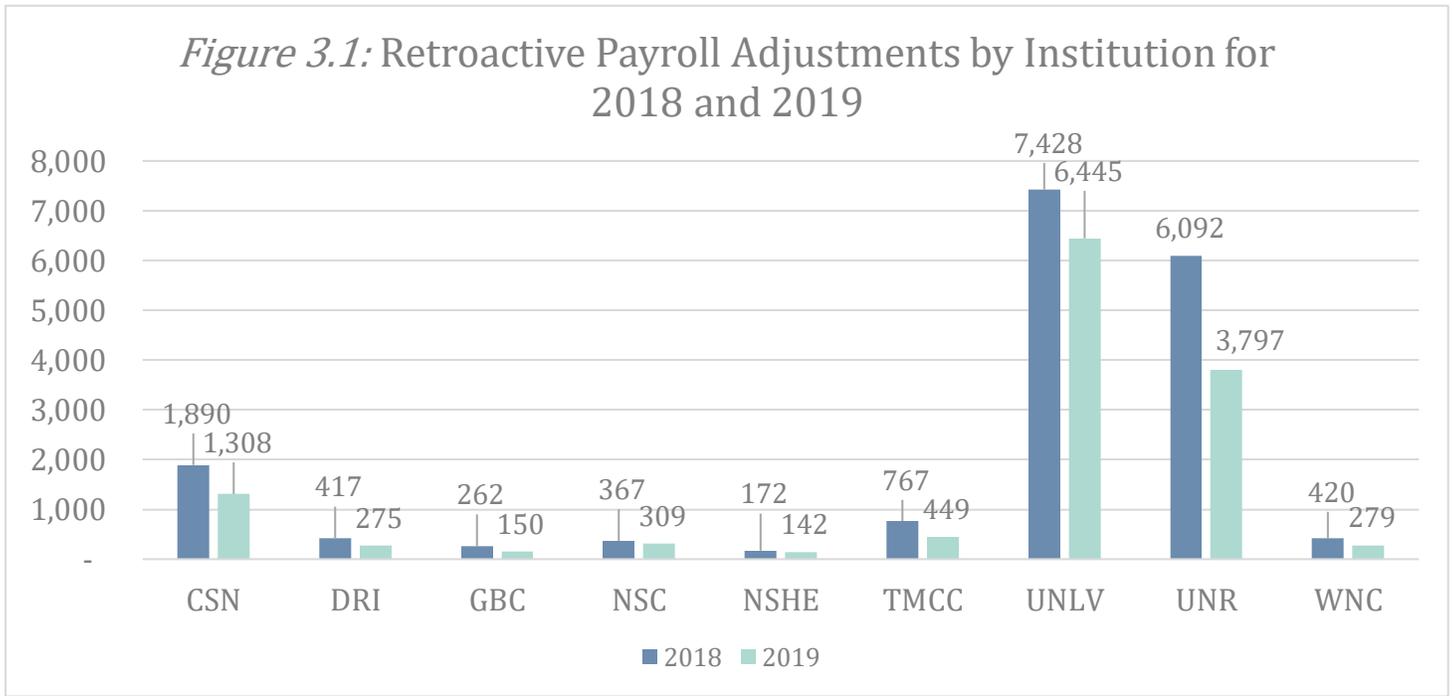


Figure 3.1: Retroactive Payroll Adjustments for 2018 and 2019

Retroactive payroll adjustments when compared to all payments declined as a percentage between 2018 and 2019 for all campuses.

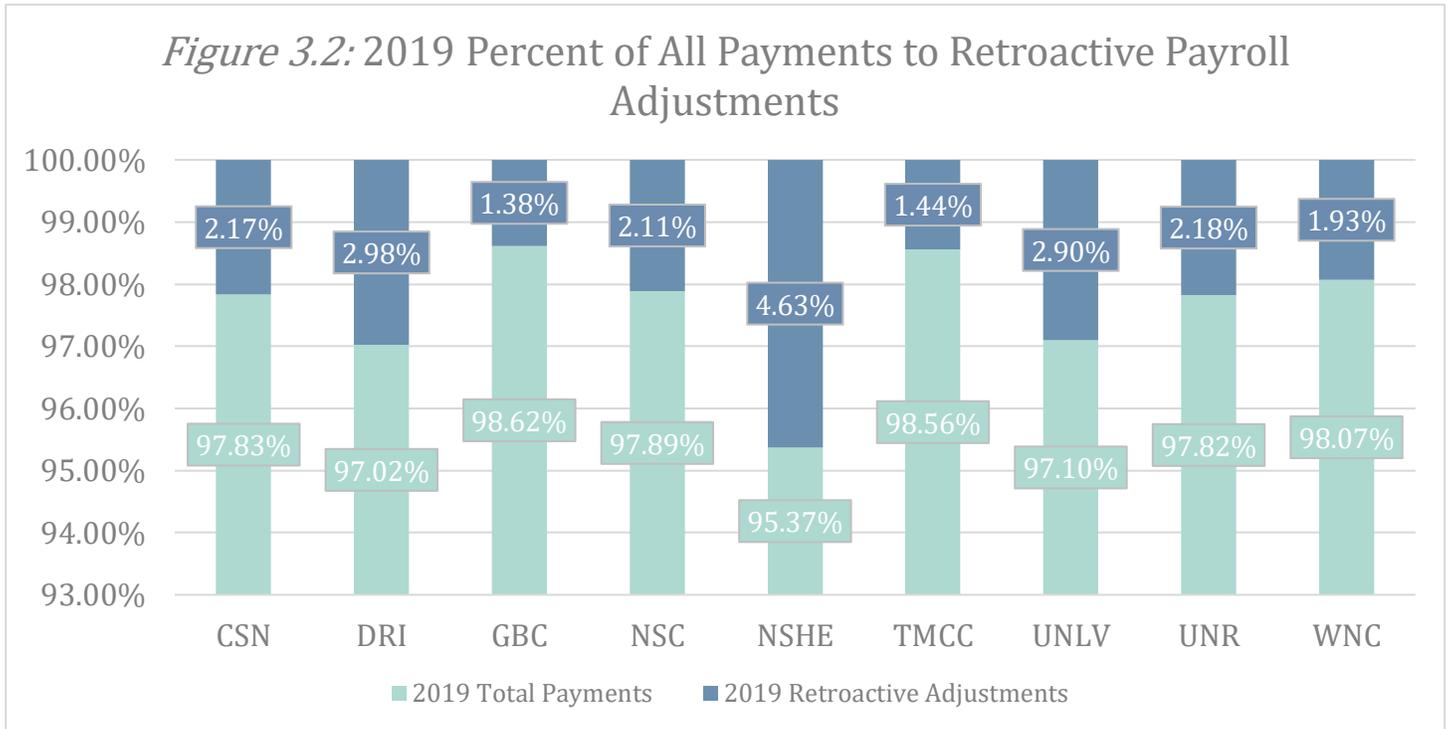


Figure 3.2: 2019 Percent of All Payments to Retroactive Payroll Adjustments

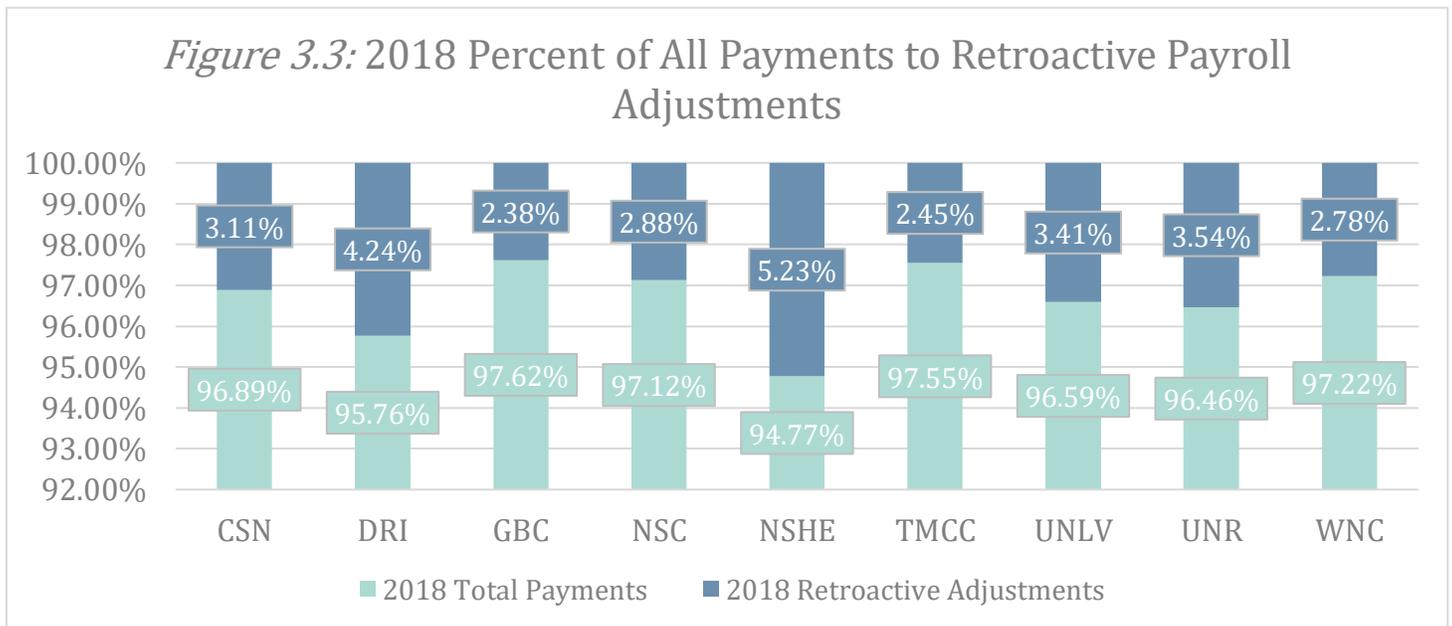
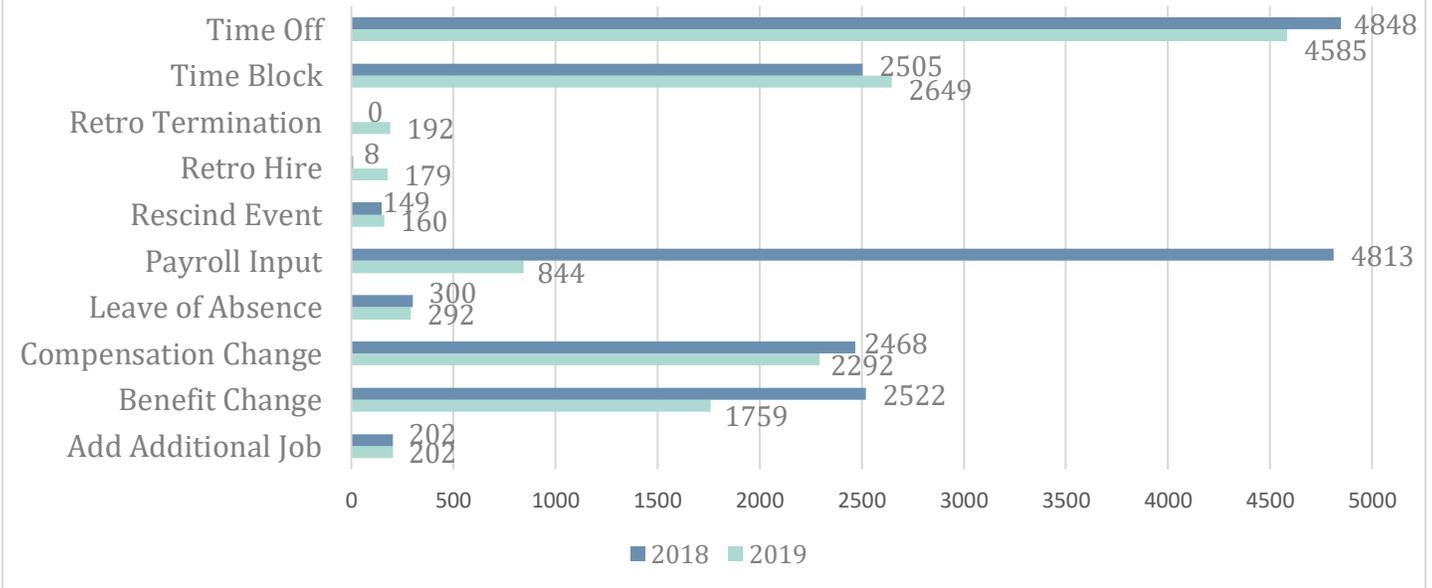


Figure 3.3: 2018 Percent of All Payments to Retroactive Payroll Adjustments

*Figure 3.4: Number of Retroactive Adjustments by Type for 2018 and 2019*



*Figure 3.4: Number of Retroactive Adjustments by Type for 2018 and 2019*

**Add Additional Job:** HR business process for additional job changes in Workday that are not completed timely for payroll completion.

**Benefit Change:** HR business process for benefit changes in Workday that are not completed timely for payroll completion.

**Compensation Change:** HR business process for compensation changes in Workday that are not completed timely for payroll completion.

**Leave of Absence:** Leave corrections such as FMLA or Sabbatical.

**Payroll Input:** A variety of corrections handled directly by the Payroll office, not initiated by a business process. These entries correct earnings and deductions, primarily related to benefit changes.

**Rescind Event:** Events that have been recalled in Workday that are not completed timely for payroll completion.

**Retro Hire:** Hire events that are entered into Workday after a period for which the worker is to have been paid.

**Retro Termination:** Termination events that are entered into Workday after a period for which the worker is to have been paid.

**Time Block:** Hourly time entry corrections.

**Time Off:** Annual and sick time corrections.

2018 and 2019 Breakdown of Retroactive Payments by Reason and Institution										
Institution	Add Additional Job	Benefit Change	Comp Change	Leave of Absence	Payroll Input	Rescind Event	Retro Hire	Retro Term	Time Block	Time Off
CSN 2019	21	206	261	37	74	15	20	23	195	456
CSN 2018	30	251	325	37	581	23	0	0	149	494
DRI 2019	2	39	68	3	8	2	0	0	56	97
DRI 2018	1	73	40	10	123	2	0	0	60	108
GBC 2019	1	29	15	1	6	0	0	0	52	46
GBC 2018	0	55	27	11	83	0	0	0	28	58
NSC 2019	6	68	52	7	14	8	0	0	39	115
NSC 2018	5	82	37	7	96	0	0	0	24	116
NSHE 2019	0	20	15	5	11	0	0	0	4	87
NSHE 2018	0	29	13	5	14	0	0	0	4	107
TMCC 2019	7	39	64	28	31	3	0	12	80	185
TMCC 2018	5	89	98	18	252	4	0	0	109	192
UNLV 2019	118	880	1093	102	480	107	132	99	1303	2131
UNLV 2018	109	1022	980	109	1791	107	5	0	1037	2268
UNR 2019	39	454	669	99	187	20	24	58	866	1381
UNR 2018	43	853	822	98	1804	12	3	0	1025	1432
WNC 2019	8	24	55	10	33	5	3	0	54	87
WNC 2018	9	68	126	5	69	1	0	0	69	73

Figure 3.5: 2018 and 2019 Breakdown of Retroactive Payments by Reason and Institution

## 4. Payroll Time Submissions

Standard time submissions are time entered by the employee and submitted to payroll by the employee's supervisor. Standard time submission increased from 119,854 in 2018 to 126,793 in 2019 or 5.8%.

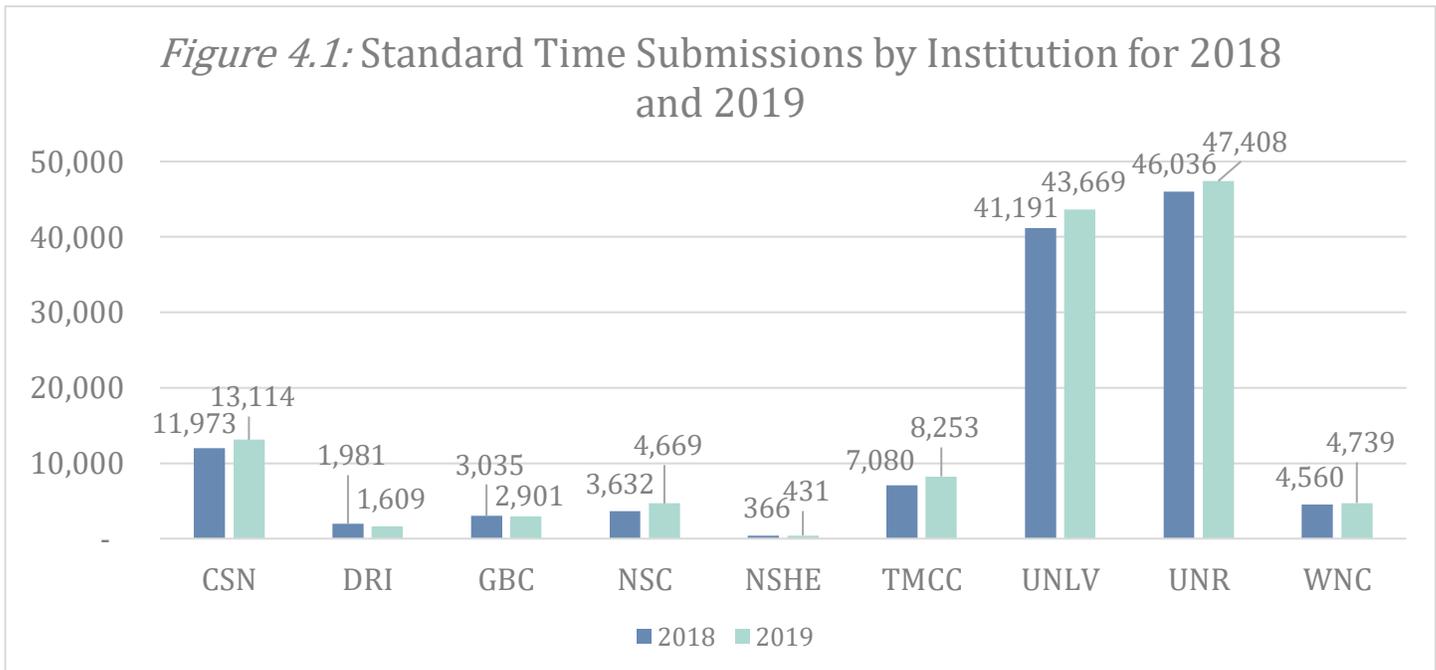


Figure 4.1: Standard Time Submissions by Institution for 2018 and 2019

En Masse time submissions are time entered by the employee and submitted to payroll by NSHE Payroll Services because supervisors did not approve or deny time prior to the payroll deadline. En masse time submissions in 2018 and 2019 were 14,995 and 16,928, respectively, an increase of 12.9%.

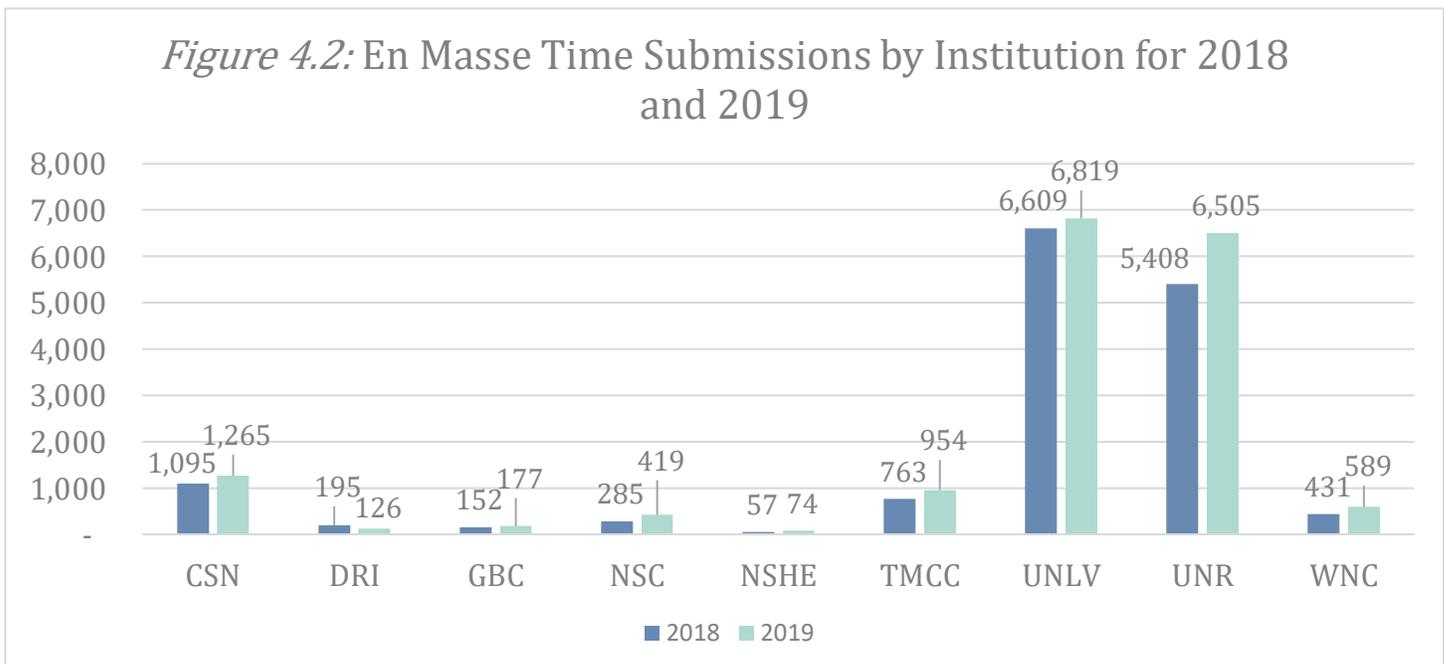


Figure 4.2: En Masse Time Submissions by Institution for 2018 and 2019

En Masse time submissions as a percent of total increased for most all campuses. NSHE Payroll will need to work with campus human resource departments to reverse this trend.

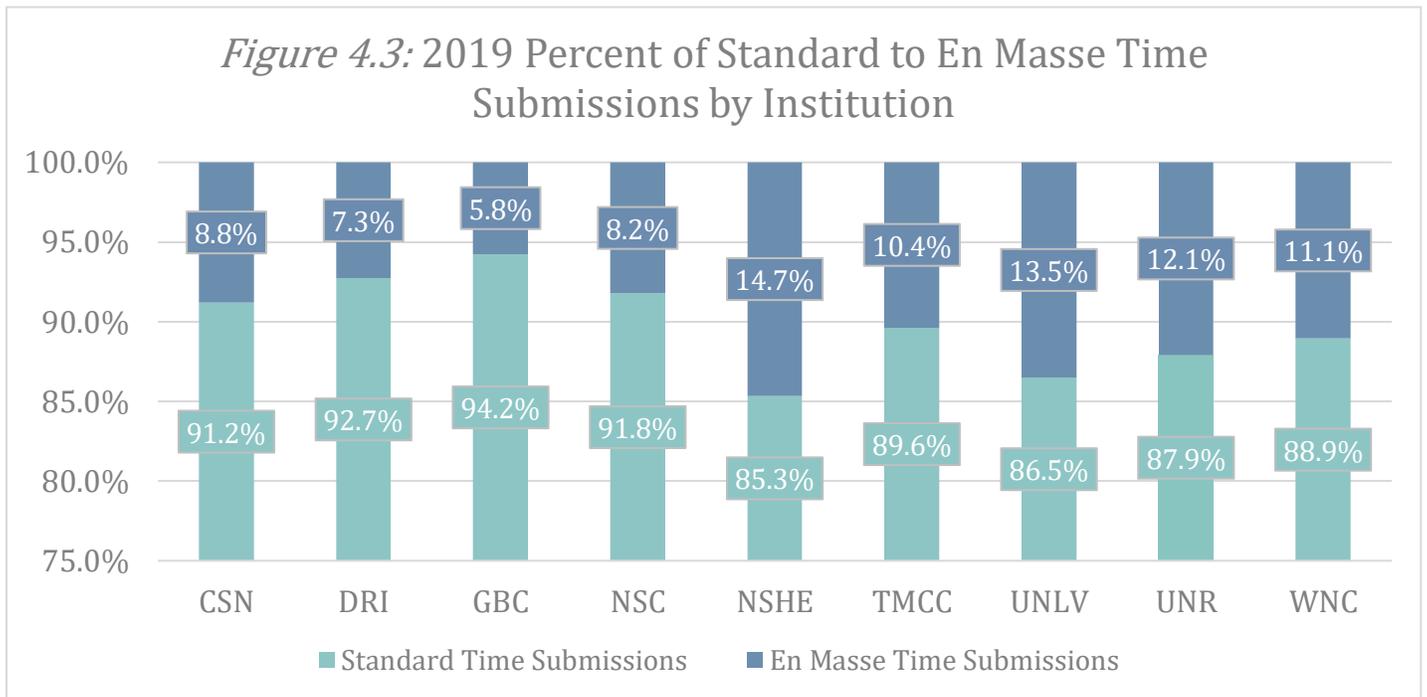


Figure 4.3: 2019 Percent of standard to en masse time submission.

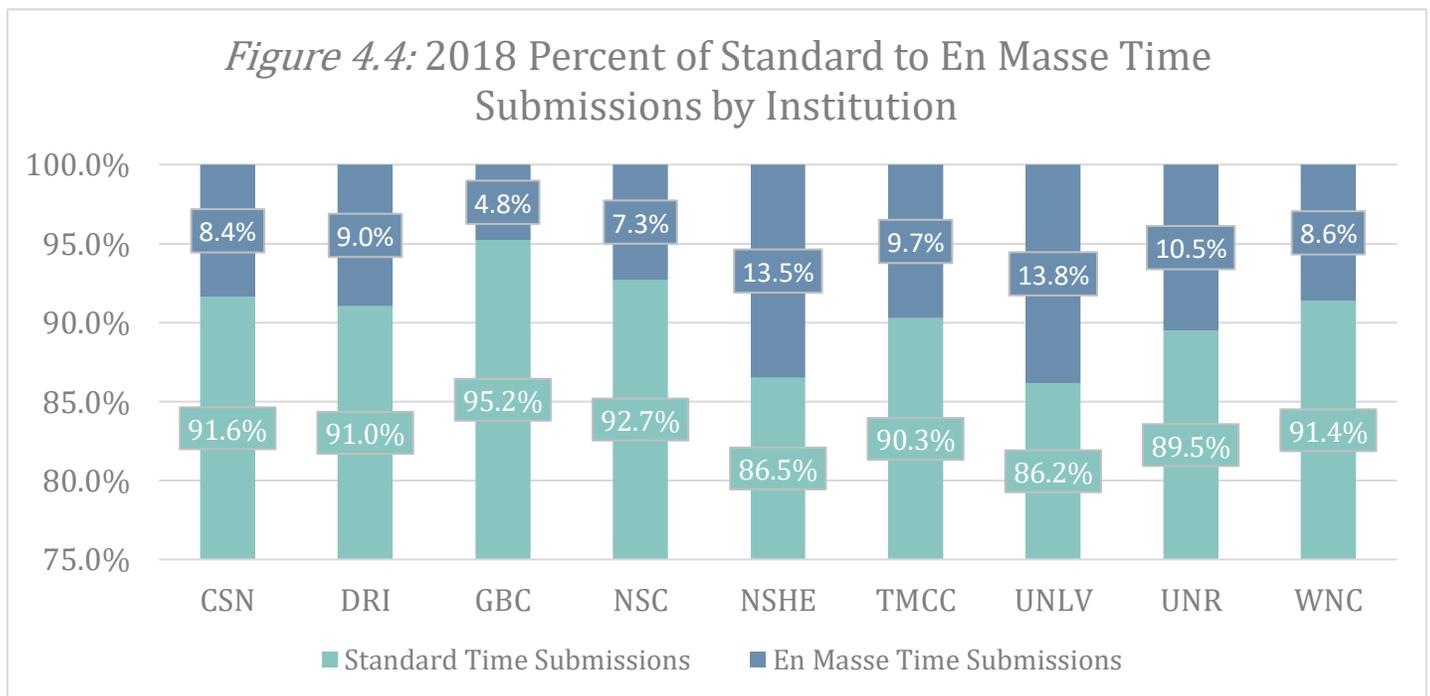


Figure 4.4: 2018 Percent of standard to en masse time submission.

## 5. Cost of Payroll

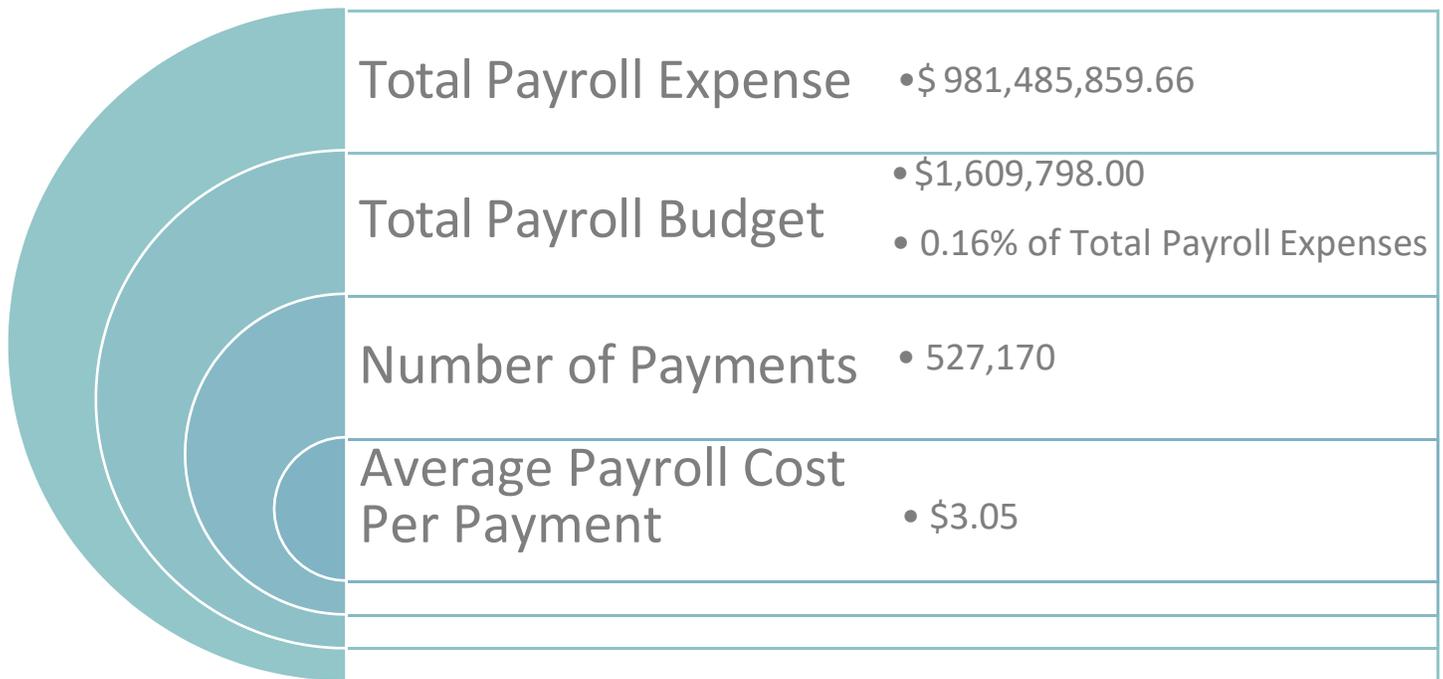


Figure 5.1: Breakdown of Payroll expenses, including number of payments and average payroll cost per payment

	FTE	Amount
Payroll Processing	10.00	\$1,013,396.00
Payroll Customer Service	5.40	\$395,989.00
Payroll Banking	.25	\$32,087.00
Payroll Accounting	1.35	\$168,326.00
Total	17.00	\$1,609,798.00

Figure 5.2: Breakdown of NSHE Payroll Budget Fiscal Year 2020