

 <p>Ringling College of Art + Design</p> <p>STAFF HANDBOOK</p>	<p>Index: 209</p> <p>Page: 1 of 1</p> <p>Subject: Supplemental Payments</p> <p>Revised: August 17, 2001</p>
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Supplemental Payments

All supplemental payments made to full or part time staff must be processed through payroll and are subject to Federal Income Tax withholding and FICA Tax. These are payments to employees for service provided and may not be processed on a check request through accounts payable. Such payments include special projects completed by employees outside their normal duties for which they have been contracted by an instructor or manager. The form of payment could be a lump sum for exempt staff agreed upon between the employee and the College, or a special hourly rate for all hours spent completing the project. Non-exempt staff must be paid with an hourly rate and time sheets must be completed for the work performed.

All such payments must be approved in advance by the Director of Human Resources. Forms are available in the Office of Human Resources.