Payroll accruals for fiscal year ending September 30, 2015

Pay ID: 9M/9D – 9 Month Faculty
Salary expenses for pay periods 17, 18 and 19 (check dates 8/26/15, 9/9/15, and 9/23/15) will be included in FY 2015 expenses. (Note: Pay Period 20 will be expensed in FY 2016)

Pay ID: BW – Bi-Weekly
This includes full and part-time non-academic employees and 12 month faculty. Salary expenses for pay period 19 (check date 9/23/15), a 100% accrual of pay period 20 (check date 10/07/15) and an accrual of three additional days for pay period 21 (check date 10/21/15) will be expensed in FY 2015. The additional days will be calculated at 30% of pay period 20. Reversal of the accruals for pay periods 20 & 21 will be processed in October 2015.

Pay ID: FE – Fall 2015 Part-Time Faculty
Salary expenses for pay period 19 and 100% accrual for pay period 20 (check dates 9/23/15 and 10/07/15) will be expensed in FY 2015.

Pay ID: SN – Stipend Recipient 9 Month
Salary expenses for pay period 19 (check date 9/23/15) will be expensed in FY 2015. Salary expenses for pay period 20 (check date 10/7/15) will be expensed in FY 2016.

Pay ID: ST – Stipend Recipient 12 Month
Salary expenses for pay period 19 and 100% accrual for pay period 20 (check dates 9/23/15 and 10/07/15) will be expensed in FY 2015.

Questions regarding fiscal year-end payroll accruals should be directed to Patricia Douglas or Tamaka Butler at 7-3673.
Wayne State University  
Fiscal Operations  
Year-End Payroll Accruals  
FY 2015

<table>
<thead>
<tr>
<th>Pay Period</th>
<th>18</th>
<th>19</th>
<th>20</th>
<th>21</th>
</tr>
</thead>
<tbody>
<tr>
<td>9M/9D</td>
<td>FY15 (E)</td>
<td>FY15 (E)</td>
<td>FY16 (E)</td>
<td>FY16 (E)</td>
</tr>
<tr>
<td>BW</td>
<td>FY15 (E)</td>
<td>FY15 (E)</td>
<td>FY15 (A)</td>
<td>30% FY15 (A) 70% FY16 (E)</td>
</tr>
<tr>
<td>FE</td>
<td>N/A</td>
<td>FY15 (E)</td>
<td>FY15 (A)</td>
<td>FY16 (E)</td>
</tr>
<tr>
<td>SN</td>
<td>FY15 (E)</td>
<td>FY15 (E)</td>
<td>FY16 (E)</td>
<td>FY16 (E)</td>
</tr>
<tr>
<td>ST</td>
<td>FY15 (E)</td>
<td>FY15 (E)</td>
<td>FY15 (A)</td>
<td>FY16 (E)</td>
</tr>
</tbody>
</table>

E-Expensed  
A-Accrued