



**Wayne State University**  
Fiscal Operations  
Year-End Payroll Accruals  
FY 2014

Payroll accruals for fiscal year ending September 30, 2014

Pay ID: 9M/9D – 9 Month Faculty

Salary expenses for pay periods 17, 18 and 19 (check dates 8/27/14, 9/10/14, and 9/24/14) will be included in FY 2014 expenses. (Note: Pay Period 20 will be expensed in FY 2015)

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 9/24/14), a 100% accrual of pay period 20 (check date 10/08/14) and an accrual of two additional days for pay period 21 (check date 10/22/14) will be expensed in FY 2014. The additional days will be calculated at 20% of pay period 20. Reversal of the accruals for pay periods 20 & 21 will be processed in October 2014.

Pay ID: FD – Fall 2014 Part-Time Faculty

Salary expenses for pay period 19 and 100% accrual for pay period 20 (check dates 9/24/14 and 10/08/14) will be expensed in FY 2014.

Pay ID: ST – Stipend Recipient 12 Month

Salary expenses for pay period 19 and 100% accrual for pay period 20 (check dates 9/24/14 and 10/08/14) will be expensed in FY 2014.

Pay ID: SN – Stipend Recipient 9 Month

Salary expenses for pay period 19 (check date 9/24/14) will be expensed in FY 2014. Salary expenses for pay period 20 (check date 10/8/14) 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.



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|       | Pay Period |          |          |                              |
|-------|------------|----------|----------|------------------------------|
|       | 18         | 19       | 20       | 21                           |
| 9M/9D | FY14 (E)   | FY14 (E) | FY15 (E) | FY15 (E)                     |
| BW    | FY14 (E)   | FY14 (E) | FY14 (A) | 20% FY14 (A)<br>80% FY15 (E) |
| FD    | N/A        | FY14 (E) | FY14 (A) | FY15 (E)                     |
| SN    | FY14 (E)   | FY14 (E) | FY15 (E) | FY15 (E)                     |
| ST    | FY14 (E)   | FY14 (E) | FY14 (A) | FY15 (E)                     |

E-Expensed

A-Accrued