



# Payroll

**Karen Jenkins** – Director

**Katie Maglone** – Associate Director



# December 2025 Pay Runs

# Student

**Pay Period 12/06/2025 - 12/19/2025**

- Retro Transactions
  - Transactions prior to 12/06/2025 must be **completed by Wednesday, December 17, 2025**
  - Processing date – Thursday, December 18, 2025
- Time Submitted and Approved
  - **3:00 pm - Thursday, December 18, 2025** – Different than normal lock/time date
    - **Estimate time** for hours worked 12/18/2025 & 12/19/2025.
- Payroll Processing
  - **Friday, December 19, 2025** – Early processing date
- Pay Date
  - **Tuesday, December 23, 2025** – Early payment date

# Academic

**Pay Period 11/15/2025 – 12/14/2025**

- Retro Transactions
  - Transactions prior to 11/15/2025 must be **completed** by **Wednesday, December 10, 2025**
  - Processing Date – Thursday, December 11, 2025
- Transaction Completion
  - All current period transactions must be in **completed status** by **Friday, December 12, 2025**
- Payroll Processing
  - **Monday, December 15, 2025**
- Pay Date
  - **Friday, December 19, 2025**
- Late Transactions
  - **To prevent overpayments**, notify payroll **immediately** of any unpaid time off, leave without pay, or terminations prior to 12/14/2025 processed after 12/14/2025
  - All transactions processed after 12/14/2025 will be paid on January 21, 2026

# Professional

**Pay Period 12/1/2025 – 12/31/2025**

- Retro Transactions
  - Transactions prior to 12/01/2025 must be **completed** by **Thursday, December 11, 2025**
  - Processing Date – Friday, December 12, 2025
- Transaction Completion
  - All current period transactions must be in **completed status** by **COB Tuesday, December 16, 2025**
- Payroll Processing
  - **Wednesday, December 17, 2025**
- Pay Date
  - **Tuesday, December 23, 2025**
- Late Transactions
  - **To prevent overpayments**, notify payroll **immediately** of any unpaid time off, leave without pay, or terminations prior to 12/31/2025 processed after 12/16/2025
  - All transactions processed after 12/16/2025 will be paid on January 30, 2026

# Wage

**Pay Period 11/29/2025 – 12/12/2025**

- Retro Transactions
  - Transactions prior to 11/29/2025 must be **completed by Wednesday, December 10, 2025**
  - Processing Date – Thursday, December 11, 2025
- Time submitted and approved
  - **11:59 pm Monday, December 15, 2025** – Different from normal lock time/day
- Payroll Processed
  - **Tuesday, December 16, 2025** – Early processing date
- Pay date
  - **Friday, December 19, 2025** – Normal pay date

# Wage

## Pay Period 12/13/2025 – 12/26/2025

- Retro Transactions
  - Transactions prior to 12/13/2025 must be **completed by Friday December 19, 2025**
  - Processing Date – Monday, December 22, 2025
- Time submitted and approved
  - **11:59 pm Monday, December 22, 2025**
    - **Estimate time** for hours worked 12/23/2025. 12/24 – 12/26 are holidays and no estimate needed unless the employee is scheduled to work the holiday
    - **Holiday Trigger** may be required for Week 2. Review time calendar and add if needed.
- Payroll Processed
  - **Tuesday, December 23, 2025** – Early processing date
- Pay date
  - **Friday, January 2, 2026** – Normal pay date – *First Payment for 2026*



# Payroll Schedules

**LSU** Office of Accounting Services

**LSU**  
Payroll

Faculty/Professional ▾ International Employees ▾ Student Employment ▾ Wage ▾ Training ▾ Workday Staff



## Welcome to the Payroll Office

The Payroll division processes salary and wage payments for all employees – academic, administrative and professional, classified, students and graduate assistants – and accounts for the salary and wage expenditures by budgetary unit. Payroll administers payroll deductions required by law – federal and state income tax withholding, medicare and social security taxes and retirement contributions, federal and state tax levies, garnishments and child support – as well as employee-authorized deductions such as health and life insurance premium deductions and supplemental retirement account contributions. Payroll ensures compliance with USCIS regulations, verifying all I-9 documents for graduate assistants and student employees.

Payroll monitors and ensures compliance with income tax treaties between the United States and foreign countries for all nonresident alien employees.

Payroll's Insurance section maintains tax sheltered premium amounts for the LSU Flexible Benefits Plan as well as the records for employee and retiree group insurance coverage and premium deductions.

**QUICK LINKS**

AS FORMS

MANUALS

POLICIES & PROCEDURES

PAYROLL SCHEDULES

HOLIDAY PAYROLL SCHEDULE



# Time Tracking Reminders

# Helpful Timekeeping Reports

- The below are reports that can help timekeepers manage time entry. Please note these reports would be very useful to run leading up to the holiday as many people take leave.
  - **Time Not Submitted** – Time not submitted by the employee
  - **Time Not Approved** – Time not approved by the manager
  - **Workers With No Time Entry** – Active hourly employees that have no time entered
  - **Time for the Period Detail** – Returns time entry detail for total hours for workers in a supervisory organization for a selected date range. If an employee has no hours entered, they will not appear on the report
  - **Time Holiday Hours 0 and Time off GT 0** – Identifies employees that do not have holiday hours but do have leave entered for a holiday week. This report helps identify what employees would need the holiday trigger.

**Employees on leave 12/20 – 12/23** should have all time entered and approved prior to going out on leave

**Time approvers on leave 12/20 – 12/23** should delegate their inbox so any time submitted can be approved prior to the 12/22 deadline

**Time not approved on 12/22 will result in the employee not receiving pay 1/2/2026**

# Holiday Trigger Reminder



## Holiday Time Entry Procedures

Hourly employees must follow holiday time entry instructions to ensure correct pay. Watch for timekeeper instructions and see the Holiday Time Tracking Quick Guide for details. **Early lockout periods: 12/15 and 12/22 (Wage) and 12/18 (Student).**

- **Employees must submit and managers must approve holiday time off** in time entry.
- The holiday time off will populate with the trigger or time entry but must be submitted and approved.
- Holiday trigger may be needed Week 2 of 12/13 – 12/26 pay period if leave taken 12/20 – 12/23 and no hours worked Week 2
- Holiday trigger may be needed Week 1 of 12/27 – 01/09 pay period if leave taken on 1/2/2026 and no hours worked Week 1
- Please note the reminder on the home page and time entry page with link to the job aid for more information

Hourly employees must follow holiday time entry instructions to ensure correct pay. Watch for timekeeper instructions and see the [Holiday Time Tracking Quick Guide](#) for details. **Early lockout periods: 12/15 and 12/22 (Wage) and 12/18 (Student).**

# Best Practice for Time Submission



## Employee

Submit time weekly

Monitor approval status of your time blocks prior to the lockout date

Ensure all leave is entered and approved prior to being out



## Supervisor

Verify that hours have actually been worked

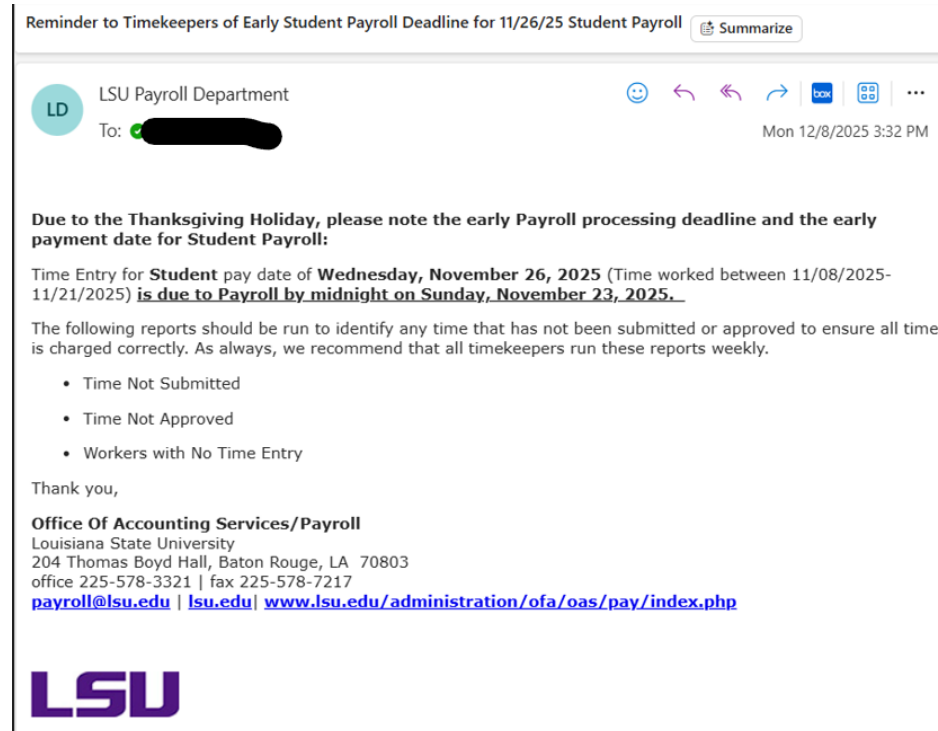
Timely approval of leave and hours worked

### **Tips for managers**

- Monitor your Workday inbox
- Delegate your Workday responsibility when you will be out
- Run Time and Absence Reports
- Communicate with employee if time sent back for corrections

# Payroll Communication

Communication from Payroll will look a little different going forward. Be on the look out for emails that look like the below:



# Overpayments



# Overpayments

Per article 7, Section 14 of the Louisiana Constitution a payment that an employee did not earn is a bonus and is prohibited. Therefore, LSU must exercise every reasonable means to recover the overpayment. Failure to exercise recovery efforts is a direct violation of the Louisiana Constitution.

- FASOP AS-37– Salary and Wage Overpayment Prevention and Recoupment Policy
- Overpayments are reported annually by department to LSU Provost and Executive Vice President of Finance and Administration
  - Calendar Year 2023- \$554,032.70 in salary and wage overpayments
  - Calendar Year 2024- \$457,140.75 in salary and wage overpayments

Late personnel actions are the leading reason for overpayment

# Consequences of Overpayments

- **University/ Department**

- Loss of Resources
  - Overpayment cannot remain on sponsored agreement, so they are **moved to departmental unrestricted** account
  - If overpayment not paid back in same fiscal year, **department does not receive credit** for repayment
- Employee dissatisfaction
- Disciplinary Action
- Loss of Security Privileges
- Perception of the employer (Brand matters)

- **Employee**

- Employee Moral
- Tax Consequences - Per IRS Publication 15, wages paid in error in the prior year remain taxable to the employee in that year (received & had use of funds)
- Disciplinary Action/Termination (Payroll Fraud)

# Overpayment Prevention

- **Terminations**
  - Terminations should be loaded the same day or next business day of notice
- **Compensation End Dates**
  - Graduating students
  - Fall Semester only or Spring Semester only employees
  - Temporary employees
  - Graduate Assistants now require a compensation end date
- **Payroll deadlines**
  - Pay schedules published on the LSU Payroll website
  - Email- Timekeepers and time entry employees
  - Notify Staff of deadlines
- **HR Analyst and Timekeepers**
  - Delegate inbox during time of absences
- **Reports**
  - Compensation Ending within a Date
    - Employees with No Compensation for Last 4 Months should be terminated
- **Reconcile ledgers monthly**

# Miscellaneous Information

# Tax Reporting for Overtime

In 2025, Congress passed the One Big Beautiful Bill. A key part of this bill was to exempt overtime premiums (thresholds do apply depending on overall income) from being included in taxable income.

- **For 2025 tax year**, the W-2 form will remain unchanged.
  - Overtime premium earnings will be reported as a separate line item on the W-2 as additional information
  - To take advantage of the tax exemption in the tax year 2025, employees will include overtime premiums paid to them when filing their individual income tax returns
- This tax exemption does apply to any students that received overtime premium pay in the 2025 tax year
- For more information, see the IRS website : [Guidance for Individual Taxpayers who received Qualified Tips or Qualified Overtime Compensation in 2025](#)

# Tax Reporting for Overtime

- LSU employees can find the total overtime premiums paid for the 2025 tax year in Box 14 on the W-2 form and on the 11/29/25 – 12/12/2025 pay slip

Earnings						
Description	Dates	Hours	Rate	Amount	YTD Hours	YTD Amount
Annual Time Pay	10/04/2025 - 10/17/2025	13.25	23.91	316.81	134.75	3,181.63
Base Pay - Hourly	10/04/2025 - 10/17/2025	66.75	23.91	1,596.00	1,352.25	31,684.47
Holiday Pay					96.00	2,233.76
Holiday Worked Pay (FLSA Premium)					15.25	183.78
Holiday Worked Pay					15.25	353.96
Overtime (FLSA Premium)	10/04/2025 - 10/10/2025	3.00	11.95	35.85		
Overtime (FLSA Premium)	10/11/2025 - 10/17/2025	13.25	12.28	162.71	481.00	5,801.25
Overtime	10/04/2025 - 10/17/2025	16.25	23.91	388.54	481.00	11,275.94
Overtime Straight	10/04/2025 - 10/17/2025	13.25	23.91	316.81	129.50	3,039.69
Paid Time Off - Other					24.00	557.04
Shift Pay-Night					302.75	605.50
Shift Pay-Weekend	10/11/2025 - 10/17/2025	17.25	2.00	34.50	273.25	546.50
Sick Time Pay					152.00	3,555.92
Uniform Allowance					0.00	130.00
Total:				2,851.22		63,149.44

Copy B—To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0029

a Employee's soc. sec. no.	1 Wages, tips, other comp.	2 Federal income tax withheld
	54137.50	5287.62
b Employer ID number (EIN)	3 Social security wages	4 Social security tax withheld
72-6000848	5 Medicare wages and tips	6 Medicare tax withheld
	59437.36	861.84
c Employer's name, address, and ZIP code		
Louisiana State University Office of Accounting Services Baton Rouge, LA 70803		
d Control number		
c. 70806-3009		
e Employer's name, address, and ZIP code		
7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12
		E 2200.00
13 Statutory employee	14 Other	12b Code
	INS 2828.20	DD 6973.20
Retirement plan	MED 833.20	12c Code
X	DTFLSAFRM 5801.25	
Third-party sick pay	RET 3099.86	12d Code
LA 0163071001	54137.50	1848.76
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement 2025 Dept. of the Treasury - IRS  
This information is being furnished to the Internal Revenue Service.



# Payment Elections

- Employees can update their payment elections in Workday
  - Manage Payment Elections job aid
    - Workday Support/Training Material/Employee Training
  - Update or changes to payment elections may be processed the day prior to payroll processing. However, late changes will not have time to pre-note to verify the validity of the bank account.
    - Rejected funds cannot be reissued until received back from the bank

# Additional Information

- **SSN and Name must match**
  - Employee names reported on Form W-2 must match Social Security Administration (SSA) files
  - \$60 penalty for name mismatches
  - Employees may not receive proper credit for Social Security or Medicare earnings if SSA cannot identify the individual
  - The name and Social Security number (SSN) on the employee's card should match the legal name and SSN that appears in Workday. If the employee wishes to be employed under another name, they must first go to the Social Security Administration and have their card changed before Payroll or Human Resources can make the change
- **Address Changes or Corrections**
  - Verify that the addresses in Workday on the Contact tab are correct for employees
  - Correct address is important when payroll information, including the W2, must be mailed to an employee
- **Insurance Premium Changes**
  - Newly elected benefit coverages and premiums for the 2026 plan year will be reflected in December paychecks
  - Annual Enrollment elections for flexible spending healthcare and dependent care accounts will be reflected in the employees January paychecks

# Questions?

