Excess Hours:
Business Process Guide
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1.0 Definitions

- **Standard Work Schedule** is a work schedule where the normal workdays are Monday through Friday, with Saturdays and Sundays off.

- **Alternate Work Schedule** is a schedule other than five (5) days per week and up to eight (8) hours a day, depending on the timebase (FTE).

- **Excess Hours**: For employees who work an alternate work schedule, “excess hours” refers to the hours that differ between an employee’s alternate schedule, and the number of hours worked in a pay period for a regular work schedule. This number can vary from pay period to pay period.

2.0 Overview

The California State University is required to track work hours for employees on an alternate work schedule, that fall outside the standard number of hours for the pay period. Because of the overlap of work schedule and pay period, excess hours can be either greater than, or less than, the normal number of work hours calculated for the month. *Only non-exempt employees report Excess Hours.*

State pay periods contain either 21 or 22 working days (refer to CSULB Payroll Calendar for specific timeframes for each pay period). Employees assigned an irregular shift may work more or less than the standard 21 days (168 hours) or 22 days (176 hours). Deviations from the standard 21 or 22 days are recorded as “Excess Hours.”

When an employee works more than the usual 21 or 22 days, they receive credit for “Excess Plus” hours. Working less than the usual 21 or 22 days, the time is tracked as “Excess Minus” hours.

3.0 Department Responsibilities

1. Departments should provide a copy of the rules and procedures to all employees who have an alternate work schedule.

2. Calculation of Excess Hours is the responsibility of the departments. Timekeepers must indicate to Payroll, on the SEAR Spreadsheet, the number of excess hours, using new reporting codes for Excess Plus and Excess Minus.
4.0 Calendar Year-End Reconciliation

Excess hours will be “settled out” at the end of each calendar year. Hours owed to the employee will be paid to the employee in February. Hours owed to the campus may be covered by taking time from vacation, CTO, Personal Holiday, or by a pay dock. The following notice will be sent to each employee who has Excess Hours:

CALIFORNIA STATE UNIVERSITY, LONG BEACH
PAYROLL & BENEFIT SERVICES
CONFIDENTIAL MEMORANDUM

DATE:

TO:

FR: Sandi L. Gunderson,  Director, Payroll & Benefit Services

RE: Settlement of Excess Hours

In Accordance with CSU policy, Excess Hours must be settled out each calendar year. Each January, Excess Hours credits (EP) are paid to employees at overtime-straight rate of pay and deficits (EM) must be covered by charging vacation, CTO, Personal Holiday, or by a pay dock.

As of January 1, your Excess Hours balance reflects:

☐ A credit of ____________ hours. Payment for these hours will be issued in January and are subject to federal and state taxes.

☐ A deficit of ____________ hours. Please indicate below how you want to cover the shortage and return this form within 10 days to the Payroll Office.

☐ VACATION ____________ hours

☐ CTO ____________ hours

☐ PERSONAL HOLIDAY

☐ DOCK My Pay ____________ hours

(I understand this will affect my February paycheck)

Employee signature Date
Separation from the University

1. When an employee separates from the university and has Excess Plus hours at the time of separation, these hours will be paid as overtime – straight rate of pay.

2. When an employee separates from the university and has Excess Minus hours at the time of separation, the employee has the option to use vacation, CTO, Personal Holiday or take a pay “dock” for these hours.

5.0 Pay “Docks”

Excess hours cannot be used to avoid pay “docks” occurring as a result of any unauthorized absences, or absences without sufficient leave credits to cover time off.

6.0 Holiday Policy/Rules

As stated previously, employees assigned an irregular shift may work more or less than the standard hours. These may include holidays. Rules for holiday work time include the following considerations:

*Holidays – Alternate Work Schedules*

1. When Alternate Work Schedule employees do not get a holiday because the holiday occurs on their normal day off, they will receive hours equaling an additional day off (ADO) credit. Departmental timekeepers will record these hours on the SEAR with the time reporting code of “ADO”.

2. For Unit 2, 5, 6, 7, 8, or 9 employees, the number of hours that an employee earns as ADO shall be determined by the hours the employee would normally work.

3. For Unit 1, 3 or 4 employees, the number of hours an employee earns as ADO shall be 8 hours.

4. If a Unit 2, 5, 6, 7, or 9 employee is scheduled to work a holiday, and opts to work the holiday, they will be compensated with overtime pay (OT). In this circumstance, the employee:
   a. Will be granted overtime pay or CTO at premium rate.
   b. Does NOT get Excess Hours or ADO.

5. R08 employees (whether scheduled or not to work a holiday) will receive:
   a. Overtime pay or CTO at premium rate.
   b. ADO credit (at straight time).

6. When calculating EM/EP, do not include time earned for holidays that fell on normal days off, additional days off (ADOs), or overtime.
7.0 Procedure for Tracking Excess Hours

Employees: The Absence and Additional Time Worked Form contains the reporting codes for Excess Hours. Employees must report Excess Minus (EM) or Excess Plus (EP) on the form. Employees assigned an irregular shift may work more or less than the standard 21 days (168 hours) or 22 days (176 hours). Deviations from the standard 21 or 22 days are recorded as Excess Hours.

How to Compute Excess Hours and Complete the Absence and Additional Time Worked Form:

1. Total the number of hours worked in the pay period. Include absences covered with *leave credits and holidays that were taken. Do not include time earned for holidays that fell on normal days off and/or overtime for pay.

   *Leave credits can be any of the following TRC’s: CIT, CTO, FL, JD, PH, SL, SLD, SLF, VA, PDL

2. Compare the number of hours worked to the number of hours worked by employees who work a Standard Work Schedule. A Standard Work Schedule for a 21 day pay period = 168 hours; a 22 day pay period = 176 hours. Record the difference in hours worked on the Absence and Additional Time Worked Form.

   • Record hours worked in “excess” of the normal number as EP (Excess Plus) in the last day of the Pay Period and/or Total column.

   • Record shortage in hours of the normal number as EM (Excess Minus) in the last day of the Pay Period and/or Total column.
**Departmental Timekeepers:** The SEAR spreadsheet program has been modified to include the Time Reporting Codes (TRCs) for Excess Plus (“EP”) and Excess Minus (“EM”). Departmental timekeepers will record hours as follows:

- Employees on an alternate work schedule, who work **more** than the usual 21 or 22 days, will receive Excess Plus (TRC = EP) for the pay period. Departmental Timekeeper will record these hours in the last day of the Pay Period on the SEAR with the time reporting code of “EP”.

- Employees on an alternate work schedule, who work **less** than the usual 21 or 22 days, will receive Excess Minus (TRC = EM) for the pay period. Departmental Timekeeper will record these hours in the last day of the Pay Period on the SEAR with the time reporting code of “EM”.

<table>
<thead>
<tr>
<th>Empl</th>
<th>Empl Type</th>
<th>Empl ID</th>
<th>Vac</th>
<th>Sick</th>
<th>CTO</th>
<th>PH</th>
<th>AD5</th>
<th>ADO</th>
<th>CSEA</th>
<th>EXCESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>900373027</td>
<td>0</td>
<td>96,564</td>
<td>23,650</td>
<td>0.350</td>
<td>Y</td>
<td>-14.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>900760000</td>
<td>0</td>
<td>57,975</td>
<td>189,200</td>
<td>14,200</td>
<td>Y</td>
<td>17.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>976037832</td>
<td>0</td>
<td>367,042</td>
<td>632,700</td>
<td>43,000</td>
<td>Y</td>
<td>22.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>900024425</td>
<td>0</td>
<td>52,500</td>
<td>121,000</td>
<td>16,000</td>
<td>Y</td>
<td>-7.000</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>S</td>
<td>900231492</td>
<td>0</td>
<td>366,000</td>
<td>124,000</td>
<td>7.000</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>0</td>
<td>50,670</td>
<td>77,500</td>
<td>Y</td>
<td>4.000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S</td>
<td>900020977</td>
<td>0</td>
<td>368,500</td>
<td>129,600</td>
<td>1.500</td>
<td>Y</td>
<td>29.000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
How to submit Excess Hours Adjustments on the Attendance Adjustment Form:

1. If the Excess Hours were not entered on the SEAR, or entered incorrectly, complete the Attendance Adjustment Form to communicate the changes to Payroll.

2. Enter the Date, TRC (EP/EM), the hours originally submitted, and the corrected number of hours.

3. Total and sign the form, and send it to the Payroll office for processing.

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### California State University, Long Beach

**ATTENDANCE ADJUSTMENT FORM**

<table>
<thead>
<tr>
<th>PAY PERIOD</th>
<th>Date</th>
<th>DEPT</th>
<th>TIMEKEEPER</th>
<th>TIME RECORD INCLUDES Alternate Work Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Complete the top section of this form to make adjustments for Salaried Employee time already reported. Adjustments to multiple time reporting codes may be requested for the same employee on a single form for the same pay period.**
**NOTE:** Use the MHR Account Code Override form to change the labor cost distribution for several employee's overtime, and differential or other earnings codes. Funding overrides must be submitted to the Budget Office prior to the next month's payroll cut-off.

#### TIME-RATING CODE

<table>
<thead>
<tr>
<th>ADJ</th>
<th>ADDITIONAL Day Off Earned</th>
<th>AMT</th>
<th>Additional Day Off Taken</th>
<th>CORR</th>
<th>CORRECTED CORR</th>
</tr>
</thead>
<tbody>
<tr>
<td>COT</td>
<td>Compensatory Time Off (Crying Time)</td>
<td>100</td>
<td>Compensatory Time Earned (Drought)</td>
<td>150</td>
<td>200</td>
</tr>
<tr>
<td>DUC</td>
<td>Approved Day Off</td>
<td>250</td>
<td>Compensatory Time Earned (Drought)</td>
<td>300</td>
<td>350</td>
</tr>
<tr>
<td>DUT</td>
<td>Drunk Time</td>
<td>350</td>
<td>Compensatory Time Earned (Drought)</td>
<td>400</td>
<td>450</td>
</tr>
<tr>
<td>EAP</td>
<td>Exempt Hours Minutes</td>
<td>450</td>
<td>Compensatory Time Earned (Drought)</td>
<td>500</td>
<td>550</td>
</tr>
<tr>
<td>ERE</td>
<td>Excess Hours Plus</td>
<td>550</td>
<td>Compensatory Time Earned (Drought)</td>
<td>600</td>
<td>650</td>
</tr>
<tr>
<td>ERE</td>
<td>Exempt Hours</td>
<td>650</td>
<td>Compensatory Time Earned (Drought)</td>
<td>700</td>
<td>750</td>
</tr>
</tbody>
</table>

**SALARIED EMPLOYEE TIME ADJUSTMENTS - DATES OF ABSENCES AND EXTRA TIME WORKED**

<table>
<thead>
<tr>
<th>Date</th>
<th>TRC</th>
<th>Hrs Submitted</th>
<th>Corrected Hrs</th>
<th>Total Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**STUDENT & POSITIVE PAY (Intermittent) EMPLOYEE TIME ADJUSTMENTS**

**TIME REPORTING CODE (TRC) LEGEND:**

- **UP** = Underpayment
- **OP** = Overpayment

**NOTE:** Submit a copy of the Student orPositive Pay (Intermittent) Time sheet that you are correcting along with this adjustment report.

<table>
<thead>
<tr>
<th>Date</th>
<th>OP/UP</th>
<th>TRC</th>
<th>Hrs Submitted</th>
<th>Corrected Hrs</th>
<th>Total Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**CERTIFICATION OF EMPLOYEE:**

I, the undersigned, certify that the changes indicated above are correct.

EMPLOYEE SIGNATURE: ________________________________

DATE: ________________________________

[Signature of Supervisor]

DATE: ________________________________
8.0 **Excess Hours Calculation and Examples**

**Alternate Work Schedule – Excess Hours Calculation**

(21 day pay period = 168 hrs.; 22 day pay period = 176 hrs.)

\[
\begin{align*}
168 \text{ hrs.} & \times \frac{\text{time base}}{} = \frac{\text{time base}}{} \text{ OR} \\
176 \text{ hrs.} & \times \frac{\text{time base}}{} = \frac{\text{time base}}{}
\end{align*}
\]

Actual Scheduled hours worked = \underline{\ldots} \text{ (from the Absence and Additional Time Worked Report)}

EM (Excess Hours Minus) = \underline{\ldots} \text{ OR}

EP (Excess Hours Plus) = \underline{\ldots}

Enter the number of hours into the appropriate TOTAL column (EM or EP).

ALL employees (excluding Intermittent Hourly) working Alternate Work Schedules must fill out an Absence and Additional Time Worked Report and indicate actual hours worked during the pay period on the AWS row and indicate any leave credit(s) on the appropriate row(s) for each pay period. A difference between the total hours worked plus any leave credits and the number of hours in the pay period will give a positive or negative net result for the pay period. Determine if the pay period is a 21 day (168 hours) or a 22 day (176 hours) pay period (refer to CSULB Payroll Calendar for specific timeframes for each pay period) and use the appropriate line. Enter employee’s time base and multiply number of hours by time base to determine number of hours for which the employee is paid for the pay period. Difference between that calculation and the number of hours entered on the Absence and Additional Time worked Report determines if the employee has worked more or less hours than paid for the pay period.

**Example of EM:**

\[
\begin{align*}
168 \text{ hrs.} & \times \frac{1.00}{\text{time base}} = \underline{168} \text{ OR} \\
176 \text{ hrs.} & \times \frac{\text{time base}}{} = \underline{\ldots}
\end{align*}
\]

Actual Scheduled hours worked = \underline{166} \text{ (from the Absence and Additional Time Worked Report)}

EM (Excess Hours Minus) = \underline{2} \text{ OR}

EP (Excess Hours Plus) = \underline{\ldots}
Example of EP:

168 hrs. x \[ \underline{\underline{\text{____________________}}} \] = \[ \underline{\underline{\text{____________________}}} \] OR
\[(\text{time base})\]

176 hrs. x \[ \underline{\underline{\text{0.60}}} \] = \[ \underline{\underline{105.60}} \] \[(\text{time base})\]

Actual Scheduled hours worked = \[ \underline{\underline{108}} \]
(from AWS (Alternate Work Schedule) row on the Absence and Additional Time Worked Report)

EM (Excess Hours Minus) = \[ \underline{\underline{\text{____________________}}} \] OR

EP (Excess Hours Plus) = \[ \underline{\underline{2.40}} \]