

HUMAN RESOURCES ADMINISTRATIVE MANUAL  
TIME AWAY FROM WORK: TIME AND LEAVE REPORTING



# Time and Leave Reporting

## CITATION REFERENCE

<b>OFFICIAL TITLE</b>	POLICY ON TIME AND LEAVE REPORTING
<b>VOLUME</b>	HUMAN RESOURCES
<b>RESPONSIBLE OFFICE</b>	USG HUMAN RESOURCES OFFICE
<b>ORIGINALLY ISSUED</b>	JULY 2016
<b>REVISED</b>	JULY 2016

## Policy Statement

In compliance with University System of Georgia (USG) policies, the Fair Labor Standards Act (FLSA) and the Affordable Care Act (ACA), institutions are responsible for maintaining accurate daily work time records for all non-exempt employees and all part time employees.

Institutions must also maintain records of **all** absences (whether paid or unpaid) on both non-exempt and exempt employees (including faculty).

The Department of Labor and Internal Revenue Service may assess employers with significant penalties for noncompliance under both the FLSA and ACA. This policy ensures compliance with applicable laws and consistency among institutions of the University System in maintaining accurate records of work time. It also provides a high level summary of roles and responsibilities related to leave and time approval administration.

## Applicability

All units of the University System of Georgia are covered by this policy.

## Who Should Read This Policy

All Human Resources and Payroll employees within the University System of Georgia should be familiar with this policy; employees and management, who may be affected by this policy, should also read and be familiar with it.

## Definitions

These definitions apply to these terms as they are used in these policies and procedures:

- **Fair Labor Standards Act (FLSA):** Federal act that establishes minimum wage, overtime pay, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in Federal, State, and local governments.

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- **Non-Exempt:** Employees who do not meet any of the Fair Labor Standards Act exemption tests and are covered by wage and hour laws regarding minimum wage, overtime pay, and hours worked. Non-exempt employees are entitled to overtime compensation for any hours worked over 40 in an established workweek.
- **Exempt:** Employees who meet one of the FLSA exemptions (i.e. Executive, Administrative or Professional) and are not entitled to overtime.
- **Exception Time Reporting:** Exempt employees reporting process which requires an Exempt Employee to only report leave time used during a pay period (i.e., sick, vacation, jury duty, etc.). If the Exempt employee has no leave to report, the only action required is the employee and manager's time sheet approval.
- **Positive Time Reporting:** Non-Exempt Employees Reporting process which requires a Non-Exempt Employee to submit a timesheet of hours worked in order to be paid. The timesheet includes regular time for all hours worked in addition to leave time taken within an established workweek.
- **Timesheet:** An official document for recording the number of hours worked and/or leave taken by an employee in a work week or pay period. The timesheet can be in a form of electronic or paper documentation.
- **Delegated Authority:** Delegation enables one person to authorize another to serve as their representative (proxy) when managing time transactions. A manager can delegate their tasks of approving time and entering employee time to another person due to workload or their own absence from the office. Delegated authority can be upward, lateral, or downward within the reporting hierarchy. Once the delegation framework passes delegated authority over a transaction to a proxy, the proxy cannot delegate authority over that transaction to another person. Both parties maintain responsibility to ensure compliance with policies and procedures.

### Process and Procedures

- Institution Responsibilities. Institutions are responsible for:
  - Establishing internal policies and procedures to accurately administer the leave reporting and time approval process and hold employees accountable for performance of roles and responsibilities as outlined in this policy and the Business Process Manual.
  - Providing time and leave reporting and approval procedures training at time of hire and on an ongoing basis for employees and managers.
  - Developing a mechanism for monitoring leave balances on an ongoing basis to ensure compliance.

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- Maintaining a list of authorized payroll approvers and proxies which should be updated on an annual basis.
- Maintaining electronic and paper documents associated with time and leave for (3) years after separation of an employee in accordance with the USG Records Retention Manual.

Employee Responsibilities.

- Non-exempt Employee Responsibilities. Non-exempt employees must accurately report all hours worked and any leave taken during the established workweek. Such records must document hours actually worked, rather than hours scheduled to work.  
Each nonexempt employee is responsible for ensuring that all time worked and leave taken are accurately reflected on their timesheet, and the timesheet must be approved by the employee by the established payroll approval deadlines. Failure to approve the timesheet by the established deadline may jeopardize on-time processing and receipt of employee pay.
- Exempt Employees Responsibilities Exempt employees (staff and faculty) only record exception time on the timesheet. The employee's time sheet must be approved by the employee by the established payroll approval deadlines.
  - *Part-time Faculty.* Generally, the ACA conversion chart will be utilized to determine weekly hours worked for part-time faculty. (See HRAP Employee Category – ACA Requirements.) If a part-time faculty member is working hours in excess of what is shown in the conversion chart, these hours must be recorded, approved by the supervisor, and entered on the employee's timesheet for tracking for ACA purposes. If the conversion chart does not accurately reflect hours worked for a part-time faculty member, the part-time faculty member should track actual hours worked. If leave or time reported changes after approval is submitted, the employee is responsible for notifying their Primary Approver by submitting the required documentation to update the time and leave record. Continual neglect by an employee to approve time and/or leave in accordance with established policies and pay dates may result in disciplinary action.

Primary Approver Responsibilities.

- The Primary approver is typically the direct line supervisor with authority to approve or deny leave. The primary approver is responsible for ensuring that all time and leave records are current and accurate for their areas of responsibility. Managers with timesheet approval responsibilities are required to approve

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timesheets for their direct reports as required by the institutions' established payroll approval deadlines.

- If primary approvers are not available to approve timesheets in accordance with the established approval dates, their responsibility must be delegated to an authorized and approved proxy.
- An individual who is reporting time should not be responsible for approving their own time or that of their peers.
- If leave or time reported changes after approval is submitted, the employee is responsible for notifying their Primary Approver by submitting the required documentation and the Primary Approver is responsible for updating the time and leave record and submitting changes to the appropriate institutional office for recording and record retention.
- Primary approvers who do not review, correct, and approve timesheets by the deadlines may be subject to disciplinary action. Institutions may require a more rigorous process as deemed appropriate and documented in the institution's time and leave approval procedures.

**Prohibited Activities**

Misrepresenting working hours, falsifying signatures or timesheet information, recording time from a non-authorized USG device or location, and tampering with a USG time clock/kiosk or another employee's timesheet are extremely serious offenses. Employees found to have engaged in any of these prohibited activities are subject to disciplinary action.

**Administration**

HR and payroll will coordinate efforts to ensure compliance with this policy.

**Responsible Parties and Contact Information**

<b>Party</b>	<b>Responsibility</b>	<b>Phone/Email/URL</b>
<b>Vice Chancellor for Human Resources, USG</b>	Establish and ensure policy compliance.	404-962-3235 <a href="mailto:usg-hr@usg.edu">usg-hr@usg.edu</a>
<b>Institution Chief Human Resources Officers</b>	Ensure policy compliance. Assist primary approvers in addressing and correcting actions.	See University System <a href="#">HR Officer Listing</a>
<b>Payroll Managers</b>	Ensure policy compliance. Institution payroll signoff, monitoring for habitual issues, audit reports, and notifications.	

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Website Address for This Policy

- None

Appendices (Internal Documents, Forms and Web Links)

- [BOR 8.2.7 Leave](#)
- [Business Practices Manual](#)
- Employee Category
- [DOL FLSA Fact Sheet](#)

Related Documents and Resources (External)

- None

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