



**CSU Long Beach**

**Excess Hours:  
Business Process Guide**

## Table of Contents

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<b>1.0 DEFINITIONS .....</b>	<b>1</b>
<b>2.0 OVERVIEW .....</b>	<b>1</b>
<b>3.0 DEPARTMENT RESPONSIBILITIES.....</b>	<b>1</b>
<b>4.0 CALENDAR YEAR-END RECONCILIATION.....</b>	<b>2</b>
<b>5.0 SEPARATION FROM THE UNIVERSITY .....</b>	<b>3</b>
<b>6.0 PAY “DOCKS” .....</b>	<b>3</b>
<b>7.0 HOLIDAY POLICY/ RULES.....</b>	<b>3</b>
<b>8.0 PROCEDURE FOR TRACKING EXCESS HOURS .....</b>	<b>4</b>
<b>9.0 EXCESS HOURS CALCULATION AND EXAMPLES .....</b>	<b>6</b>

## 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 Monday through Friday, five (5) days per week and up to eight (8) hours a day, depending on the time base (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 standard 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.

**Excess Hours:** Non-exempt employees shall be paid for all hours worked within the respective pay period and there shall be no accumulation of excess hours carried forward into subsequent pay periods.


**Deficit Hours:** Non-exempt employees who have deficit hours in a given pay period may carry forward these deficit hours. These deficit hours shall be offset by any excess number of hours (credits) worked in a subsequent pay period, as appropriate. Employees shall not be paid for excess hours worked in a pay period when an equal or greater deficit balance exists. Employees may choose to offset deficit balances by using other available leave credits such as vacation, compensatory time off (CTO), ADO, and/or Personal Holiday. All campuses shall reconcile employees’ deficit hours at least once each calendar year in December. When reconciling an employee’s deficit hours in December, the affected employee may use leave balances, be docked, or the campus must establish an accounts receivable, as appropriate, if no leave credits are available to offset the deficit.

## 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, in the Timekeeping System, the number of excess hours, using the 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 January. Hours owed to the campus may be covered by taking time from vacation, CTO, ADO, Personal Holiday, or by a pay dock. The following notice will be sent to each employee who has Excess Hours:

	
<p><b>CALIFORNIA STATE UNIVERSITY, LONG BEACH</b>  <b>PAYROLL &amp; BENEFIT SERVICES</b>  <b>CONFIDENTIAL MEMORANDUM</b></p>	
<p>DATE: January 15, 2009</p> <p>TO: Employee Name, Employee ID, Employee Record Number</p> <p>FR: Sandy Miyake, Director, Payroll &amp; Benefit Services</p> <p>RE: Settlement of Excess Hours</p> <p>In Accordance with CSU policy, Excess Hours must be settled out each calendar year. Excess Hours credits (EP) are paid to employees at their regular rate of pay and deficits (EM) must be covered by charging vacation, CTO, ADO, Personal Holiday, or by a pay dock.</p> <p>As of January 1, your Excess Hours balance reflects:</p> <p><input type="checkbox"/> A credit of _____ hours. Payment for these hours will be issued in February and are subject to federal and state taxes.</p> <p><input checked="" type="checkbox"/> A deficit of 1 hours. Please indicate below how you want to cover the shortage and <b><u>return this form within 10 days to the Payroll Office.</u></b></p> <p style="padding-left: 40px;"><input type="checkbox"/> VACATION _____ hours</p> <p style="padding-left: 40px;"><input type="checkbox"/> ADO _____ hours</p> <p style="padding-left: 40px;"><input type="checkbox"/> CTO _____ hours</p> <p style="padding-left: 40px;"><input type="checkbox"/> PERSONAL HOLIDAY _____</p> <p style="padding-left: 40px;"><input type="checkbox"/> DOCK My Pay _____ hours</p> <p style="text-align: center;"><b>(I understand the DOCK will affect my February paycheck)</b></p> <p>If we do not receive the memo indicating how you would like to settle the hours, the hours will be taken from your leave balances or will cause a dock to your February paycheck. We will debit your leave balances in the following order; ADO, CTO, vacation, personal holiday. If you do not have sufficient balances to cover the deficit, your February check will be docked.</p>	
Employee signature	Date

## 5.0 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 at the regular 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.

## 6.0 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.

## 7.0 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 non exempt alternate work schedule employees (includes exempt Unit 9 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 timekeeping system 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 non exempt 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. If a Unit 9 exempt employee is scheduled to work a holiday and opts to work the holiday, they will receive an additional day off (ADO) credit. ADO must be taken in full day increments and used within 180 days after the holiday was observed.
6. Unit 8 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).
7. When calculating EM/EP, do **not** include time earned for holidays that fell on normal days off or overtime.

## 8.0 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 paid holidays. Do **not** include time earned for holidays that fell on normal days off and/or overtime.

\*Leave credits can be any of the following TRCs:  
ADOT, 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; for 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.

PAY PERIOD (Month/Year)		UNIT	DEPT ID	TIMEKEEPER'S NAME	TIME BASE/FTE	Indicate Alternate Work Schedule:
NAME	Last	First	Initial	EMPLOYEE ID	EMPC REC	
<b>TIME REPORTING CODE LEGEND</b>	<b>AWS:</b> Alternate Work Schedule (Hours worked)	<b>EP:</b> Excess Hours Plus	<b>SHEB:</b> Shift Evening (R)			
	<b>ADOT:</b> Additional Day Off Taken	<b>FL:</b> Funeral Leave	<b>SHEB:</b> Shift Evening (R)			
	<b>ADOT:</b> Additional Day Off Taken	<b>FL:</b> Funeral Leave	<b>SHEB:</b> Shift Evening (R)			
	<b>CIT:</b> Citizen Time Off	<b>JL:</b> Jury Duty - Also used for subpoenaed witness	<b>SHEB:</b> Shift Evening (R)			
	<b>CTO:</b> Compensatory Time Off (Using Time)	<b>ML:</b> Military Leave	<b>SHEB:</b> Shift Evening (R)			
	<b>CTPR:</b> Compensatory Time Earned (Premium)	<b>MPA:</b> Maternity/Paternity/Adoption Leave	<b>SL:</b> Sick Leave			
	<b>CTST:</b> Compensatory Time Earned (Straight)	<b>OFR:</b> Overtime (Premium Time)	<b>SLD:</b> Sick Leave (Death/Family)			
	<b>DRDL:</b> Approved Leave Without Pay or AWOL	<b>OTS:</b> Overtime (Straight Time)	<b>SLF:</b> Sick Leave (Family)			
	<b>EM:</b> Excess Hours Minus	<b>PDL:</b> Professional Development Leave	<b>VA:</b> Vacation			
	<b>PH:</b> Personal Holiday Taken					
<b>DATES OF ABSENCES AND EXTRA TIME WORKED (Enter number of hours in date blocks)</b>						
21 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 TOTAL						
<b>TIME REPORTING CODES</b> (Signature below confirms that CTO/CTPR/CTST was pre-authorized by the Appropriate Administrator.)						
<b>AWS*</b>						
<b>ADOT*</b>						
<b>CIT*</b>						
<b>CTO*</b>						
<b>CTPR</b>						
<b>CTST</b>						
<b>EM</b>						
<b>EP</b>						
<b>FL*</b>						
<b>JD*</b>						
<b>PDL*</b>						
<b>PH*</b>						
<b>SL*</b>						
<b>SLD*</b>						
<b>SLF*</b>						
<b>VA*</b>						
<b>* When reporting these TRC's, add hours to calculate Excess Hours.</b>						
<b>INFORMATIONAL ITEMS ONLY (note all DOKS must be reported to Payroll on an Absences without Pay Form)</b>						
<b>DRDL</b>						
<b>ML</b>						
<b>MPA</b>						
<b>THE FOLLOWING CODES GENERATE PAY (Signature below confirms that CTO/CTPR/CTST was pre-authorized by the Appropriate Administrator)</b>						
<b>OFR</b>						
<b>OTS</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>SHEB</b>						
<b>CERTIFICATE BY EMPLOYEE</b>		<b>EMPLOYEE SIGNATURE</b>		<b>DATE</b>		
To the best of my knowledge and belief, the facts stated are accurate and in full compliance with legal requirements.						
<b>SUBSTANTIATION OF SUPERVISOR THAT EXTRA HOURS HAVE BEEN WORKED:</b>		<b>SUPERVISOR SIGNATURE</b>		<b>DATE</b>		
<input type="checkbox"/> EXTRA HRS WORKED ARE AUTHORIZED FOR COMP TIME OFF (CTO)						
<input type="checkbox"/> EXTRA HRS WORKED ARE AUTHORIZED FOR PAYMENT						
<b>COMMENTS:</b>						
<small>All absence &amp; additional time worked reports must be retained at the department for five years for audit inspection on demand.</small>						

## Departmental Timekeepers

The Time Entry system includes 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 timekeeping system 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 timekeeping system with the time reporting code of “EM”.

How to submit Excess Hours Adjustments on the Salaried / Hourly Adjustment Form:

1. If the Excess Hours were not entered on the Time Entry System, or entered incorrectly, complete the Salaried/Hourly Adjustment form and submit to Payroll.
2. Enter the Date, TRC (EM/ EP), the hours originally approved and the correct number of hours.
3. Obtain appropriate signatures and submit to Payroll for Processing.

*California State University, Long Beach*  
**SALARIED / HOURLY ADJUSTMENT FORM**

PAY PERIOD (mm/yyyy)	GROUP ID	REPORTER	TIME BASE/FTE	INDICATE ALTERNATE WORK SCHEDULE
NAME: Last First Initial		EMPLOYEE ID		
<p>Complete the top section of this form to make adjustments for Salaried Employee time already approved. Adjustments to multiple time reporting codes may be requested for the same employee on a single form for the same pay period. <i>NOTE: Use the HR Account Code Override form to change the labor cost distribution for salaried employee's overtime, shift differential or other earnings codes. Funding overrides must be submitted to the Budget Office prior to the next month's payroll cutoff.</i></p>				
<p><b>TIME REPORTING CODE LEGEND</b></p> <p>ADOT: Additional Day Off Earned ADOT: Additional Day Off Taken CIT: Citizen Time Off CTD: Compensatory Time Off (Using Time) CTRE: Compensatory Time Earned (Premium) CTST: Compensatory Time Earned (Straight) DOCK: Approved Leave Without Pay or AWOL EM: Excess Hours Minus EP: Excess Hours Plus FL: Funeral Leave</p>	<p>JD: Jury Duty. Also used for subpoenaed witness ML: Military Leave MPA: Maternity/Paternity/Adoption Leave ODL: Organ Donor Leave OTPR: Overtime (Premium Time) OTST: Overtime (Straight Time) PDL: Professional Development Leave PH: Personal Holiday PL: Parental Leave (Units 2, 4, 5, 7 &amp; 9)</p>	<p>SHED: Shift Evening ROL SHGR: Shift Graveyard SHNR: Shift Night ROL SHWG: Shift Swing SL: Sick Leave SLD: Sick Leave (Dean in Family) SLF: Sick Leave (Faculty) VA: Vacation</p>		
<b>SALARIED EMPLOYEE TIME ADJUSTMENTS - DATES OF ABSENCES AND EXTRA TIME WORKED</b>				
	Date	TRC	Total # of Hrs Approved on the Timekeeping System	Corrected # of Hrs
Enter date & TRC from drop-down list; then enter approved & corrected hours.				
<p>Complete the following section to adjust Hourly Employee time already approved. Adjustments to multiple time reporting codes may be requested for the same employee on a single form for the same pay period. <i>NOTE: Use the HR Account Code Override form to change the labor cost distribution for salaried employee's overtime, shift differential or other earning codes. Funding overrides must be submitted to the Budget Office prior to the next month's payroll cutoff.</i></p>				
<b>HOURLY EMPLOYEE TIME ADJUSTMENTS</b>				
	Date	TRC	Total # of Hrs Approved on the Timekeeping System	Corrected # of Hrs
Enter date & TRC from drop-down list; then enter approved & corrected hours.				
<p><b>CERTIFICATION BY EMPLOYEE:</b> To the best of my knowledge and belief, the changes indicated above are accurate.</p> <p style="text-align: right;">EMPLOYEE SIGNATURE _____ DATE _____</p> <p style="text-align: center;"><small>The changes indicated above are in compliance with CSU policy, State of California law and Fair Labor &amp; Standards Act requirements.</small></p>				
<p><b>DIV AUTHORIZATION</b> (for funding approval of above changes) _____ DATE _____</p> <p style="text-align: right;">SIGNATURE OF SUPERVISOR _____ DATE _____</p>				

## 9.0 Excess Hours Calculation and Examples

### Alternate Work Schedule – Excess Hours Calculation

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

$$168 \text{ hrs. x } \frac{\text{_____}}{\text{(time base)}} = \text{_____} \text{ OR}$$

$$176 \text{ hrs. x } \frac{\text{_____}}{\text{(time base)}} = \text{_____}$$

Actual Scheduled hours worked = \_\_\_\_\_  
(from the Absence and Additional Time Worked Report)

EM (Excess Hours Minus) = \_\_\_\_\_ OR

EP (Excess Hours Plus) = \_\_\_\_\_

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

ALL employees 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. Indicate any leave credits on the appropriate rows. 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) and use the appropriate line. Enter employee's time base and multiply number of hours by time base to determine number of hours. 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:

$$168 \text{ hrs. x } \frac{1.00}{\text{(time base)}} = \text{168} \text{ OR}$$

$$176 \text{ hrs. x } \frac{\text{_____}}{\text{(time base)}} = \text{_____}$$

Actual Scheduled hours worked = 166  
(from the Absence and Additional Time Worked Report)

EM (Excess Hours Minus) = 2 OR

EP (Excess Hours Plus) = \_\_\_\_\_



**Example of EP:**

$$168 \text{ hrs. x } \frac{\quad}{\text{(time base)}} = \quad \text{ OR}$$

$$176 \text{ hrs. x } \frac{.60}{\text{(time base)}} = \underline{105.60}$$

Actual Scheduled hours worked = 108  
(from AWS (Alternate Work Schedule) row on the Absence and Additional Time Worked Report)

$$\text{EM (Excess Hours Minus)} = \quad \text{ OR}$$

$$\text{EP (Excess Hours Plus)} = \underline{2.40}$$

## References

### Excerpts from CSEA and APC Contracts on Holidays

[http://www.calstate.edu/LaborRel/Contracts\\_HTML/current\\_cba.shtml](http://www.calstate.edu/LaborRel/Contracts_HTML/current_cba.shtml)

#### Article 14 – CSEA Contract

##### 14.13

An employee on the payroll on the day a holiday is officially observed shall be entitled to the holiday. The number of hours of the holiday shall be determined by the hours the employee is normally scheduled to work on the day the holiday is observed.

If an employee is on a compressed work schedule and the holiday is observed on a non-workday, the employee shall be entitled to the number of holiday hours equal to their normal workday. This holiday must be used within ninety (90) days after the holiday was observed. An employee on a leave of absence without pay or in other non-pay status on a day a holiday is officially observed shall not be entitled to the holiday.

#### Article 25 – APC Contract

##### 25.4

A full-time employee in pay status on the day a holiday is officially observed shall be entitled to an eight (8) hour holiday. A less than full-time employee in pay status on the day a holiday is officially observed shall be entitled to an eight (8) hour holiday pro rata. An employee on a leave of absence without pay or other nonpay status on a day a holiday is officially observed shall not be entitled to the holiday.

## Technical Letters

<http://www.calstate.edu/HRAAdm/pdf2003/HR2003-28.pdf>

<http://www.calstate.edu/HRAAdm/pdf2004/TL-SA2004-22.pdf>

## FLSA Guidelines

<http://www.dol.gov/esa/whd/flsa/>