

## **FAQ: Restorative payments related to FY21 salary reduction program**

The following questions relate to Fr. Fitzgerald's message to staff and faculty sent on March 12, 2021 regarding two restorative regular pay disbursements to eligible staff.

- 1. If I am an eligible staff member and I contact Payroll, HR, or Compensation prior to April 7, 2021, can someone tell me the amount of the restorative regular pay I will receive?**
  - a. No. Unfortunately, Payroll, HR, and Compensation will be working very hard to carefully calculate, review, and deliver these restorative regular pay amounts to eligible employees in their April 7 and 22, 2021 payrolls, and they will be unable to reply to employees' requests for calculation of these amounts prior to April 7, 2021.
- 2. Who is eligible to receive the restorative payments?**
  - a. Eligible staff members are those who are employed by USF as of April 1, 2021, *and* who participated in the salary reduction program during FY21 (June 1, 2020 through May 31, 2021).
- 3. I am planning to leave USF before April 1, 2021. Will I receive the salary restoration payments?**
  - a. No.
- 4. I am an eligible staff member whose salary was reduced during FY21. When and how will I receive the restorative payments?**
  - b. The payments will be included in the April 7 and 22, 2021, payrolls. When eligible staff members receive their payslips, there will be a separate line item that details the amount of restorative regular pay.
- 5. Why are there two payments and not just one?**
  - a. The university is making these restorative regular pay amounts over two payroll cycles rather than one because, in general, this course of action results in a more favorable tax withholding result (with respect to these payments) for eligible staff members.
- 6. Will these restorative regular pay amounts be eligible for 401(a) contributions by the university?**
  - a. Yes.

- 7. For employees who choose to make elective contributions to the university's 403(b) plan, will these restorative regular pay amounts be considered eligible pay for the purposes of this plan?**
- a. Yes.
- 8. I am a faculty member (or librarian). What does this mean for me?**
- a. The university is currently in negotiations with the USFFA; we do not yet have agreement around the issue of restorative payments for full-time faculty or librarians.
- 9. Will these restorative regular pay amounts impact my IRS Form W-2 that I previously received from the university for 2020?**
- a. No.
- 10. Will these restorative regular pay amounts impact my IRS Form W-2 from the university for 2021, which I will receive in January of 2022?**
- a. Yes. All amounts of restorative regular pay will be reported on your 2021 IRS Form W-2 and will be subject to all customary and appropriate income and payroll tax deductions.
- 11. Will there be salary increases in FY22?**
- a. At this time, because of a multitude of uncertainties, it is unknown if there will be any salary increases in FY22.
- 12. Will there be retroactive pay increases when we get through this crisis?**
- a. At this time, because of a multitude of uncertainties, it is unknown if there will be retroactive pay increases when we get through this crisis.
- 13. Will the salary reduction program continue in FY22?**
- a. At this time, staff will remain on the FY21 salary reduction program through the June 7, 2021 payroll cycle, which covers the time period May 16–31, 2021. Because of factors related to conversations with bargaining units and the unsettled issues relating to the disbursement of the third round of federal stimulus funds, we cannot yet announce the status of the temporary salary reduction program for FY22.
- 14. Will staff furloughed in FY21 also receive salary restoration?**
- a. Furloughed employees will not see a restoration in the same sense as an employee who participated in FY21 salary reduction programs.



**15. I was on an unpaid leave of absence at some time during the period of June 1, 2020 – May 31, 2021. Will I receive salary restorative payments?**

- a. No, you will only be eligible for salary restoration for when you were being paid by USF.

**16. I was on a medical or paid family leave. Will I receive salary restorative payments?**

- a. Yes, for the salary you were paid by USF. Any disability or paid family leave benefits received from Tristar will not be impacted.

**17. Will these restorative regular pay amounts impact any other benefits (i.e. life insurance, health insurance premiums, disability)?**

- a. No.