

## **When to Process an EPA or a Manual Form 500**

Several factors determine whether you will need to process an EPA or a manual Form 500. Please go through all of the questions to determine which method you should follow.

1. Is this to facilitate a cost share?
  - If yes and in the **current fiscal year**, then you will process an EPA and submit your salary corrections, if a retroactive action.
  - If yes and in the **prior fiscal year**, then you will process a manual Form 500 and submit to Contracts and Grants. No payroll corrections will be processed by payroll. Contracts and Grants will manually post corrections in SPR within FAMIS. A copy of the manual Form 500 must also be submitted to payroll for the employee's permanent payroll file. Please denote on the Form 500 that a copy has already been sent to Contracts and Grants.
2. Are state dollars being affected?
  - If yes and we are working in the **current fiscal year**, then you will process an EPA.
  - We **cannot** process salary corrections on state dollars for **prior fiscal years**.
3. Are grant dollars being affected?
  - If yes and we are working in the **current fiscal year**, then you will process an EPA and submit payroll corrections to Contracts and Grants for approval. You will need to include programmatic justification.
  - If yes and we are working in the **prior fiscal year**, then you will process an EPA (unless for cost share) and submit payroll corrections to Contracts and Grants for approval. You will need to include programmatic justification.
4. Is the employee an active employee?
  - If yes and you are working in the **current fiscal year**, then you will most likely process an EPA, but will need to review all questions first.
  - If yes and you are working in the **prior fiscal year**, then you will most likely process an EPA, but will need to review all questions first.
  - If the employee has **terminated** or is not in the same PIN, then you will process a manual Form 500 regardless of the fiscal year. Send the manual Form 500 and salary correction to payroll for processing.
5. Has the employee received a salary increase?
  - If yes and you are working in the **current fiscal year**, then you will process an EPA, but you cannot make the effective date prior to the effective date of the salary increase. You will include in your justification that due to the salary increase, you cannot go back prior to the salary increase but you want to correct salary all the way back to MM/DD/YYYY.