

## LABOR DISTRIBUTION

A labor distribution indicates how the salary of an employee is funded. If a change is needed, a Labor Distribution Form (LDF) is initiated. This form does not change an employee's annual salary or appointment FTE. These changes are done through the Extension Service Operation Center's (ESOC) Human Resources Office. The Other Payroll Expenses (OPE) are linked to the salary; therefore, any changes made using the LDF will automatically result in a corresponding change to the OPE.

An employee's labor distribution may be changed for any period within the current fiscal year. Prior fiscal year redistributions will not be allowed. If there are any retroactive changes on a grant (over 90 days old), prior approval via email from Research Accounting must be on file. If the change affects a signed Personnel Activity Report (PAR form) for off-campus personnel, please contact the ESOC's Business Unit.

The general rule on redistributing labor is as follows: LDF for on-campus personnel will be initiated by the individual's home department and any LDF for off-campus personnel will be initiated by the ESOC Business Unit. Either the Staff Chair or the Office Manager should submit an email to Marcia Dickson ([Marcia.Dickson@oregonstate.edu](mailto:Marcia.Dickson@oregonstate.edu)) in the ESOC Business Unit.

This email should include the employee's name, any changes (percentage distribution, indexes, activity codes), time period, and a justification. The ESOC Business Unit will draft a LDF and email it back to the county for verification. Afterwards, the ESOC Business Unit will process any changes into Banner, print a Labor Distribution report (PHRLRAR), and forward the LDF to Payroll for processing future entries. A copy of the approved LDF and the PHRLRAR report will be mailed to the county. A Payroll Summary Report is available from the FIS Data Warehouse (Payroll Ledger, Reports, Payroll for an Employee by Month, input S.S.#).

Attached is a copy of the current Labor Distribution Form along with Payroll's instructions. This form can be found at the following website: <http://oregonstate.edu/admin/hristeam/webforms.htm>. Please note that on the form it states that the total percent must equal 100. The labor percentage distribution is not necessarily the same as the individual's FTE.

Example No. 1: John Doe is appointment at 0.50 FTE. His salary should be split equally between TEX409 and TEX429.

| FTE  | Percent | Index  | Account | Activity Code |
|------|---------|--------|---------|---------------|
| 0.25 | 50%     | TEX409 | 10101   | None          |
| 0.25 | 50%     | TEX429 | 10101   | None          |

Example No. 2: John Doe is appointed at 0.50 FTE. His salary should be fully funded from TEX409.

| FTE  | Percent | Index  | Account | Activity Code |
|------|---------|--------|---------|---------------|
| 0.50 | 100%    | TEX409 | 10101   | None          |

If you have any questions, please contact Marcia Dickson at (541) 737-8406 or at the email address provided above.