

FDA Staff Manual Guides, Volume III - General Administration

Office of Financial Management - Budget

Emergency Salary Payments

Effective Date: July 26, 2024

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1. Purpose.

This Staff Manual Guide (SMG) provides policy and procedures concerning emergency salary payments (ESP), when earned salary payments have been delayed.

2. Background.

This policy supplements Department of Health and Human Services (HHS) Financial Management Directives & Guidance Volume II, Chapter 7: Employee Emergency Payments. FDA has the authority to issue emergency salary payments under certain circumstances and will collect the repayment of these payments in accordance with United States Code and the Code of Federal Regulations. Departmental authority is derived from two (2) memoranda issued by the Deputy Assistant Secretary for Finance covering “Employee Emergency Payment Procedures” and “Procedures for Collection of Delinquent Employee Emergency Payments,” dated November 24, 1987, and April 5, 1990, respectively.

3. Reference/Authority.

FDA policy is consistent with guidance set forth by the following policies regarding emergency salary payments. These include:

- A. **“Advance payments for new appointees,” Title 5, U.S. Code, Sec. 5524a**
(<https://www.gpo.gov/fdsys/pkg/USCODE-2016-title5/pdf/USCODE-2016-title5-partIII-subpartD-chap55-subchapIII-sec5524a.pdf>)
- B. **“Advances in Pay,” 5 CFR Part 550, Subpart B**
(<https://www.gpo.gov/fdsys/pkg/CFR-2017-title5-vol1/pdf/CFR-2017-title5-vol1-sec550-203.pdf>)
- C. **HHS Financial Management Directives & Guidance, Ch. 10.30**
(<https://intranet.hhs.gov/manual/fmdg/vol-ii-chapter-7>)
- D. **HHS-OCIO-2016-0005, Cybersecurity Program Standard for Encryption of Computing Devices and Information**
(<https://www.cms.gov/files/document/hhsencryption-policy.pdf>)
- E. FDA Staff Manual Guide 3251.12, Information Systems Security and Privacy Policy
(https://fda.sharepoint.com/:b:/r/sites/OC-Intranet-OC-OO-OEMS-DIG-RMT-Staff-Manual-Guides/Shared%20Documents/3251.12_Change_06.14.2024.pdf?csf=1&web=1&e=iyQjxU)

4. Definitions.

- A. **Salary** – A fixed, regular payment, made by an employer, for professional or office work, as opposed to manual work.
- B. **Agency** – Special government organizations set up for a specific purpose, such as the management of resources, financial oversight of industries, or national security issues.
- C. **Timekeeper** – The employee who keeps records of the time worked by the employees.

5. Policy.

A. General Policy

Employee emergency salary payments cannot be an advance of salary; rather, these payments may only be made for the amount earned for a pay period which was not paid to the employee on a regular payday.

1. An emergency salary payment may be issued for one (1) of the following reasons:

- a. The employee was not paid on the scheduled payday due to administrative error or delay in processing,
 - b. The employee was not paid in full on the scheduled payday, and the amount received was less than 90% of the net due,
 - c. A new employee worked the first pay period, or a portion thereof, but waiting for the normal payday would impose a serious hardship.
2. Restrictions – An emergency salary payment should not be made if any of the following conditions exist:
- a. The employee will be paid on the mini or supplemental payroll,
 - b. The employee is delinquent in repaying a prior debt to the FDA, such as an outstanding travel advance, salary overpayment, etc.,
 - c. Sufficient retirement and/or leave balances are not available to offset emergency payment amount. (This does not apply to new employees),
 - d. It is clearly not in the best interest of the Government to make the payment, and
 - e. The emergency salary payment is for overtime, or another pay differential, such as a Physician's Comparability Allowance (PCA).
3. Requirements
- a. Prior to being issued an emergency salary payment, the employee must fill out and sign the Emergency Payment Request (EPR) Form, Promissory Repayment Agreement, and Salary Offset Authorization.
 - b. The emergency salary payment recipient must submit repayment of the salary payment to the Office of Financial Management (OFM), within 30 calendar days of its receipt.

6. Responsibilities.

A. Responsibilities of Employee:

1. Initiate a call to either the ERIC Call Center or Service Now Helpdesk Ticketing System to have their request assigned to their respective Integrated Time and Attendance (ITAS) and Payroll Center Representatives,

2. Notify their timekeeper of no salary received,
3. Complete, sign, and submit the Emergency Payment Request (EPR) Form, along with all necessary paperwork, as required by the EPR. It is the employee's duties to provide necessary and accurate banking information, and that data security standards be strictly followed.
4. Repayment should be sent electronically to FDA through [Pay.gov – FDA Payment Submission Form \(Non-User Fee\)](#). [*Note: FDA no longer accepts mailed checks*],
5. Retain a copy of all forms, and
6. Pay back any and all late payment charges associated with a delinquent ESP.

B. Responsibilities of Timekeeper/Timekeeper Contact/Administrative Officer:

1. Review the EPR and all necessary paperwork for completeness. It is important that accurate banking information be verified and that data security standards be strictly followed,
2. Sign and submit all required documents to the FDA Center/Office Payroll Representative, and
3. Receive notification of an approved EPR.

C. Responsibilities of FDA Center/Office Payroll Representative:

1. Review the EPR and all attachments for completeness. It is important that accurate banking information be verified and that data security standards be strictly followed,
2. Verify that a valid reason exists for an ESP,
3. Submit EPR and all required documents to the Office of Human Capital Management (OHCM), Payroll Specialist via the ERIC Service Center for processing, and

4. Generate obligation documents and submit to DPSSpecialPayments@fda.hhs.gov for processing.

D. Responsibilities of OHCM Payroll Specialist:

1. Verify that Customer Care Services / Defense Finance and Accounting Service (CCS/DFAS) cannot process the emergency salary payment for the employee,
2. Assure that a valid reason exists for an emergency salary payment and that the employee is not delinquent in paying back any prior emergency salary payments,
3. Determine the amount of the emergency salary required by reviewing the EPR and/or consulting with CCS,
4. Review the EPR for completeness,
5. Assign a claim number to each claim and record it on the space provided on the EPR,
6. Secure payment approval signature and provide notification of an approved EPR to the FDA Center/Office Payroll Representative,
7. Retain a photocopy of the completed EPR and a log of these issuances,
8. Ensure ESP payments are issued and repaid, and
9. Ensure data security standards are strictly followed.

E. Responsibilities of the Office of Financial Management, Division of Payment Services (DPS):

1. Only process request as soon as all required ESP and obligation documents are received from OHCM Payroll Specialist,
2. As soon as documents requesting the ESP are received, the DPS must verify that the information is accurate, then process and certify the ESP in

Treasury's Secure Payment System (SPS),

3. DPS will keep copies of the SPS Certification sheet in folder for documentation,
4. Ensure clearing is completed in Unified Financial Management System (UFMS), once ESP is processed, and
5. Ensure data security standards have been strictly followed.

7. Procedures.

A. Entitlement

Employees who fall under any of the categories listed below are not entitled to receive emergency salary payments.

1. Consultants,
2. Employees who have had their salaries offset by Treasury due to an outstanding debt,
3. Intermittent, and
4. Stay-in-School (Seasonal).

B. Requests for Emergency Salary Payments

Employees who have satisfied the above criteria and have not received a paycheck may use the following procedures, if they find it necessary to request an ESP.

1. Electronic Fund Transfer
 - a. Initiate a call to ERIC Call Center or Service Now Helpdesk Ticketing System to have their request assigned to their respective ITAS and Payroll Center Representatives,
 - b. The employee, supervisor, and timekeeper/Administrative Officer must complete and sign an EPR FDA Form along with an HHS Employee Emergency Payment Request, Promissory Repayment Agreement, and Salary Offset Authorization. The employee should carefully read the

agreement to ensure full repayment, outlined in paragraph 4, before signing the form, and

- c. The employee must submit a copy of the most current Leave and Earnings Statement (LES), if available, and attach it to the original EPR. The employee should retain copies of all forms. The Timekeeper / Administrative Officer should include copies in the employee's timekeeping file.

2. Form Completion

- a. The employee, their supervisor, and their Timekeeper / Administrative Officer must complete and sign the EPR form along with an HHS Employee Emergency Payment Request, Promissory Repayment Agreement, and Salary Offset Authorization. The employee should carefully read the agreement to ensure full repayment, outlined in paragraph 4, before signing the form, and
- b. The employee must also complete and sign the Letter of Non-Receipt form and Non-Receipt of Direct Deposit form. These forms, as well as a copy of the most current LES, must be attached, if available, to the original EPR. The employee and Timekeeper should retain a copy of all forms.

3. Non-issuance of Paycheck

- a. The employee, supervisor, and Timekeeper / Administrative Officer must complete and sign the EPR Form along with the HHS Employee EPR, Promissory Repayment Agreement, and Salary Offset Authorization form. The employee should carefully read the agreement to ensure full repayment, outlined in paragraph 4, before signing the form,
- b. A copy of the most current LES, if available, must be attached to the original EPR. For non-issuance of a paycheck, attach an LES from the prior pay period, if available. The employee should retain a copy of all forms,
- c. The Timekeeper, Timekeeper Contact, or Administrative Officer must submit, via email or fax, all of the required, completed, and signed documents to the FDA Center/Office Payroll Representative. For email submission, encryption is required, in accordance with HHS and FDA policy (References D & F),
- d. If concurrence is established, the FDA Center/Office Payroll Representative will submit the completed package to the OHCM Payroll

Specialist. For email submission, encryption is required, in accordance with HHS and FDA policy (References D & F), and

- e. The OHCM Payroll Liaison will
 - 1) Verify from CCS/DFAS that a Special Pay cannot be processed for the employee,
 - 2) Assure that a valid reason exists for an ESP and that the employee is not delinquent in paying back any prior ESPs,
 - 3) Determine the amount of the ESP required by reviewing the EPR and/or consulting with CCS,
 - 4) Review the EPR for completeness,
 - 5) Generate obligation documents and submit obligation and ESP documents to DPSSpecialPayments@fda.hhs.gov for approval and processing, and
 - 6) For email submission, encryption is required, in accordance with HHS and FDA policy (References D & F).

C. Establishing Obligation and Process Clearing in UFMS

- 1. DPS will initiate the request to process the ESP as soon as all required ESP and obligation documents have been received from the OHCM Payroll Specialist,
- 2. As soon as documents are received requesting the ESP, DPS must verify that the information is complete, and process and certify the ESP in Treasury's SPS,
- 3. DPS will keep copies of the SPS Certification sheet in folder for documentation,
- 4. Ensure data security standards have been strictly followed, and
- 5. Once the ESP is processed, DPS will ensure the clearing is completed in UFMS.

D. Collection of Emergency Salary Payments

Accounting personnel will use the following procedures to collect delinquent emergency employee payments:

1. If full repayment has not been received within thirty (30) calendar days from the date that the ESP was issued:
 - a. DPS will send an OFM Receivable Request Form to OFM's Accounts Receivable staff at the Division of Accounting for billing. OFM will then establish the receivable in UFMS, and subsequently, mail an invoice, along with any supporting documentation, to the employee. The employee will have thirty (30) calendar days from the time the receivable is established in UFMS to make a payment. If payment has not been received within that time period, OFM will then enforce the Debt Collection Act to seek collection of the outstanding debt that is owed to FDA.
2. If payment has not been received after the Employee ESP, a Dunning Letter and Notification of Pending Offset Form are sent.
 - a. Account Receivable staff will complete and forward to the CCS a Memorandum Requesting Salary Offset Form.
 - b. All supporting documentation outlining the efforts made to obtain repayment of the emergency employee payment must be attached to this memorandum. *[Note: If the employee believes that the original paycheck has not been received, he/she must contact the Payroll Liaison.]*

E. Reporting Requirements

Salaries, payments, and object class 617G or 61716 will be used with ESP.

8. Effective Date.

This guide was signed by Sahra I. Torres-Rivera, DCFO and is effective July 26, 2024.

9. Document History – SMG 2310.3, “Emergency Salary Payments”

Status (I, R, C)	Date Approved	Location of Change History	Contact	Approving Official
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Revision	07/16/2018	N/A	OO/OFBA/OFO/OFM	Sahra I. Torres-Rivera, Director, OFM
Change	01/18/2024	Delete 3.E.; FDA Forms links	OO/OFBA/OFO/OFM	Sarah Strauss, OFM Policy Analyst
Change	02/13/2024	Added DPS Mailbox (7.B.3.E, 6.C.4.)	OO/OFBAP/OFM	Sahra I. Torres-Rivera, Director, OFM
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APPENDIX.

[Form FDA 4027 – Emergency Payment Request Form](#)