

# Oklahoma Baptist University

Office of Human Resources  
Phone: (405) 585-5130 Fax: (405) 585-5179

Date: June 1, 2015  
From: Human Resources Office  
To: Adjunct Faculty  
Subject: Adjunct Pay Rates and Commuting Travel Payments

**Please complete the enclosed Certification of Primary Employment form and return it along with your Adjunct Faculty Contract to Office of the Provost, 500 W. University, OBU Box 61241, Shawnee, Oklahoma, 74804.**

Oklahoma Baptist University uses the highest level of education achieved to determine the pay rate for adjunct faculty. You are responsible for submitting your transcript to Human Resources when updates occur. Policies related to faculty load credit are located in the Faculty Handbook Appendix N. The following pay rate is in effect for adjunct faculty.

- Doctorate - \$1,000.00 per faculty load credit hour
- Masters of Fine Arts - \$950.00 per faculty load credit hour
- Masters - \$900.00 per faculty load credit hour
- Bachelors - \$600.00 per faculty load credit hour

In addition, if adjunct faculty are required to travel a distance greater than 15 miles to OBU, that excess mileage will be reimbursed at \$0.50 per mile.

The basic rule to follow for travel payments to employees that offset travel between home and work is to consider these payments as regular wages and include these payments in taxable income. This is due to the commuting nature of the travel. Payments for commuting between home and work are considered taxable income. Therefore, OBU's efforts to offset long distances traveled by some Adjunct Faculty members must be considered taxable income.

As is common in tax law, there is an exception to the basic rule. For Adjunct Faculty members that have a place of primary employment other than OBU, travel payments may be considered as reimbursements of expenses and therefore not taxable. This exception requires the taxpayer to have a place of primary employment that is significant when considering the following factors: total time ordinarily spent at each business location, degree of business activity at each location, and relative significance of financial return from each area. The IRS may consider other factors but these are the primary factors in this determination. The place of employment that consumes a majority of the hours worked includes the majority of the business activities that you pursue and provides the majority of your financial return from employment is your place of primary employment. The Certification of Primary Employment Form allows OBU to properly classify the travel payment.

There is an additional requirement for this exception. The only miles that may be considered as travel under this exception are miles actually traveled directly between the place of primary employment and OBU. Miles traveled between OBU and home are considered commuting miles. In other words, the travel must be between the two places of employment.

**If you have a primary employer other than OBU, your travel reimbursement will be paid separately from your salary. This payment will be made monthly upon receipt of your approved Adjunct Travel Expense Claim Form. You must complete an Adjunct Travel Expense Claim Form detailing the days and miles traveled between your primary employment and OBU. An Adjunct Travel Expense Claim Form is enclosed or located on the OBU website under Human Resource Forms. This form requires the Dean's signature, and must be submitted to your respective Dean or the Office of the Provost, 500 W. University, OBU Box 61241, Shawnee, Oklahoma, 74804.**

**OKLAHOMA BAPTIST UNIVERSITY**

**Adjunct Faculty  
Certification of Primary Employment**

*Please print or type.*

I, \_\_\_\_\_, hereby certify that my primary place of employment is

Name of Employer: \_\_\_\_\_

Address of Employer: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

and that my position at \_\_\_\_\_ is secondary employment. This determination was made through consideration of the facts and circumstances in this case including, but not limited to, the following factors:

- total time ordinarily spent at each business location
- degree of business activity in each area
- relative significance of financial return from each area.

I understand that I must have a primary employer other than OBU for travel expenses to be considered a reimbursement of expense rather than income. I also understand that my primary employment must require a significant majority of the total hours I work and that my primary employment must provide a significant amount of my earnings from employment.

I also certify that I estimate I will travel \_\_\_\_\_ miles on each one-way trip between my place of primary employment and OBU \_\_\_\_\_ times (round-trip) for a total of \_\_\_\_\_ miles during the time of my contract for the purpose of fulfilling the duties required in my contract.

**Signature:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**City, State, Zip:** \_\_\_\_\_

**Daytime Phone:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Official Use ONLY – Each office listed below must review and approve.		
Initial	Date	Office
		Executive Office, Provost
		Human Resources
		Business Office, Payroll

**OKLAHOMA BAPTIST UNIVERSITY**

**ADJUNCT TRAVEL EXPENSE CLAIM FORM**

*Instructions: Submit this Claim Form to your Dean ONLY IF OBU IS YOUR SECONDARY EMPLOYER. Check will be mailed to home address. **Reimbursement rate is \$.50/mile.***

***IF OBU IS YOUR PRIMARY EMPLOYER**, the travel allowance shown on your Adjunct Contract will be divided by four (4) months and will be added to your salary monthly as taxable income*

<b>Name:</b> _____	<b>OBU I.D.#</b> _____
<b>Travel from:*</b> _____	<b>To:</b> <b>Oklahoma Baptist University</b>

*\*Name of your Primary Employer or Home Address (if you are self-employed)*

**Adjunct Travel Expense for** \_\_\_\_\_  

*Month*
*Year*

Date	Beginning Odometer	Ending Odometer	Total Miles

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
*Adjunct Faculty Member*

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
*Dean\*\**

<b>Charge \$</b> _____	<b>to Account #</b> _____	
<i>Amount Claimed</i>		<i>Adjunct Budget Travel Account</i>

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