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UA28/1 The Personnel File

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Business Affairs



"The business of America is business," Calvin Coolidge once said, and, while the business of a university is teaching, research and public service, it still needs a sound business foundation from which to act. It is the purpose of Western's Business Affairs, directed by Harry Largen, to see that Western Kentucky University has that sound financial foundation. As vice president for business affairs, a position he has held since 1971, Largen describes the goals of the business affairs area in straightforward terms. He says that the primary goal is the protection of the human, financial and capital resources of the University. A corollary goal is the providing of effective and efficient business services to the University and its constituents. Describing the University as a dynamic and changing organization, Largen notes that the business functions that he oversees have had to change over the years to reflect changes in the service needs of the University.

A variety of departments within the University are grouped under business affairs, and reporting to Largen are people in charge of all aspects of Western's operations. Bill Sams (745-2243), as management analyst, assists in modernizing office systems for business affairs and works with administrative offices on campus on word-processing and office automation

needs. Jim Tomes is in charge of personnel services (745-5347), which handles the recruitment of classified personnel, all aspects of personnel classification and records, insurance and benefits administration, postal operations as well as the crucial function of payroll operations. Harold Smith (745-5327) heads the department of accounts and budgetary control, which does the banking for the University, handles fee collections, maintains accounting records, oversees the University's investments and institutional insurance needs, and issues vendor and payroll payments. Internal audits, supervised by Russ Cornelius (745-5341), manages internal control methods, prepares special financial reports, oversees the University's revenue bonds and assists with the annual audit.

The department of purchasing, directed by Larry Howard (745-3056), buys all of the supplies used by the University, maintains the central stores facility, runs a first-class print shop and maintains inventory control over university property. Physical plant and facilities management, under the supervision of Kemble Johnson (745-3253), has the mammoth task of maintaining the university's buildings, grounds, vehicles and equipment. Food services, supervised by Louis Cook (745-2416), is in charge of the prodigious

continued on page 6

The Personnel File

PERSONNEL FEATURE: Judy Owen

When students first enter college, they may or may not know what they want to be when they graduate. Most incoming students are just out of high school, and college is a time when they are still searching for the direction that their futures will take. That future is only a few years off for them by the time they reach a college like Western. If a student is wise—or even lucky—his or her path will cross that of Judy Owen, Western's new director of career planning and placement. Even in their freshman year, students will benefit from the services offered by career planning and placement and Mrs. Owen's own considerable expertise in the area of career and academic advising.

If the services offered by the career planning and placement office are not familiar to you, Judy Owen and her staff in Room 200, Cravens, provide an increasingly important part of the learning process that a student encounters in a university. Mrs. Owen notes that, as students have become more and more job-oriented in the last few years, it is crucial for them to be able to find out where their interests and abilities lie and what courses a university offers that will let them pursue those interests, and last but not least in today's competitive world, where the jobs are in that field once a student has graduated.



Mrs. Owen's background in academic advising serves her well when it comes to helping students select the appropriate course work for their interests and career goals. For 13 years before she was named director of career planning and placement, she was coordinator of academic advising, working with students to help them coordinate their class selection with their major. Before that, she worked as a graduate assistant in the same area. (She received her master's degree from Western, after doing her undergraduate work at Murray State.) When academic advising

was recently moved into the academic affairs area, she was named director of the career planning and placement office. The job lets her demonstrate her genuine concern for the students and their selection of a course of study. For her, Western is a family affair as well, with her husband a professor in the psychology department and her daughter a student at Western.

Working with only a small staff, Mrs. Owen has streamlined some of the procedures in her office to make it easier for students to use the service. Mrs. Owen desires that students know more about the services available to them through the career planning and placement office. Faculty members in departments across campus have assisted her by informing students about specific job openings and about services provided by Mrs. Owen's office. Services provided by the career planning and placement office include a computer database which matches students' qualifications and interests to prospective employers' openings and weekly training sessions on resume writing, interviewing and other career skills. The efforts of Judy Owen and her staff are of great assistance to students looking for employment after completing their degrees at Western.

Health Toppers

The wellness program at Western is entering its second full year with an optimistic outlook. The devoted effort and participation of last year creates a mission this year to keep the program moving forward, and the wellness committee members strongly support this mission. This commitment is hopefully shared by all faculty and staff members.

The itinerary for all the wellness committee various wellness-related seminars and workshops, such as stress management, stopping smoking, crash avoidance/defensive driving, risk factors associated with heart disease, and how exercise prevents aging. Also, we will be trying to increase participation in faculty/staff intramural sports.

On behalf of all the wellness committee members, we truly hope that you will become more aware of wellness, and thereafter make it a daily part of your life.



Important Facts...About the Effects of New Federal Legislation on Your Retirement Planning

Recently passed federal legislation will have important effects on the methods employees at educational institutions can use to save for retirement on a tax-deferred basis.

For example, the Tax Reform Act of 1986 makes substantial changes in the laws regarding employee benefit programs and tax-deferral arrangements. Some of these changes affect retirement and tax-deferred annuity plans established under Section 403 (b) of the Internal Revenue Code.

In addition, under the Age Discrimination in Employment Act (ADEA) Amendments of 1986, Congress removed the maximum age limitations applicable to most, though not all, employees protected under the law.

This description of some of the Tax Act's key provisions impacting retirement benefits and the explanation of the ADEA Amendments' effects on the retirement of employees of educational institutions provides general information only. The department of personnel services is not authorized to give tax advice, so you may want to consult your own tax advisor to determine the effect the Tax Act may have on you.)

Q. What overall effect does the Tax Reform Act of 1986 have on Tax-Deferred Annuities (TDAs)?

A. Under the Tax Act, saving for retirement is still encouraged through tax-deferred annuities. TDAs continue to be one of the most effective means available to create additional financial resources for your retirement years.

For example, contributions made to TDAs via salary reduction still reduce your current taxes, subject to Internal Revenue Code limits. Effective January 1, 1987, the maximum amount you may be able to defer may be as high as \$9,500 per year. TDA contributions and the earnings credited to them still accumulate on a tax-deferred basis until they are received as benefit payments.

However, the Tax Act imposes certain restrictions which generally limit the use of tax-deferred annuity contributions as a means of saving for purposes other than retirement, sets new limits on contributions and, in 1989, imposes new restrictions on the withdrawal of amounts attributable to salary reduction contributions.

Q. How much may be contributed to a retirement plan or TDA under the Tax Act?

A. If you participate in an employer-sponsored retirement plan, the current overall annual dollar limit of \$30,000 for the combined total amount of the contributions that you and your employer make to both retirement and TDA plans will stay the same in 1987. However, effective January 1, 1987, the overall annual limit will include not only the contributions your employer makes, but any you make as well—whether before or after taxes.

In addition, effective January 1, 1987, the Tax Act establishes a new annual limit of \$9,500 for all contributions you make via salary reduction to your employer's basic retirement plan, TDA plans, and tax contributions to 403(b) (7) mutual fund



custodial accounts.

Any after-tax contributions you make, by payroll deduction or otherwise, do not count toward the annual \$9,500 limit.

Q. Are there any alternatives to these new contribution limits?

A. There are three special election alternatives that may allow a higher maximum contribution level if you work for a teaching institution, hospital, church, or home health service agency. These are still available, and the Tax Act extends them to employees of health and welfare service agencies. However, under the Tax Act, the \$9,500 cap will apply to any salary reduction contributions you make under these alternatives.

The Tax Act also provides that, in limited situations, a new "catch-up" salary reduction contribution will be allowed before you separate from service. To be eligible to use this alternative, you must have at least 15 years of service with your employer. You may use this special catch-up election even if you had previously used one of the other three special alternatives. The new option may enable eligible employees to exceed the \$9,500 annual limit.

Q. What are some of the effects of the Tax Act on amounts distributed from a tax-deferred annuity?

A. If you receive payments from your TDA through December 31, 1986, they'll be taxable as ordinary income at your effective 1986 federal income tax rate. And in 1987 and 1988, you will continue to be able to withdraw amounts from your TDA accumulation, and these withdrawals will still be taxable as ordinary income at your then-effective tax rate.

However, effective January 1, 1987, a 10% additional tax will apply to any early distributions you receive before age 59½, including those from 403(b) (7) custodial accounts and tax-deferred annuities, unless one of the exceptions (below) to the tax applies. The 10% additional tax will apply regardless of when the contributions attributable to the distributions were made.

The additional tax is equal to 10% of the portion of the amount distributed that is includable in your gross ("taxable") income. The total taxable amount you receive will still be taxed as ordinary income for the year in which you receive it.

There are several situations in which the 10% additional tax is not applied. It will generally not apply if the distribution is made:

- as lifetime income benefits or for a fixed period equal to your life expectancy, or the joint lives or life expectancies of you and your beneficiary, after you separate from service
- after you separate from service after age 55 under an early retirement provision of your employer's retirement plan
- to you and is used to pay medical expenses to the extent that they are tax-deductible under the Internal Revenue Code. (The Tax Act provides that unreimbursed medical expenses in excess of 7.5% of adjusted gross income are tax-deductible.)
- as a result of your disability
- after your death

If you are under age 59½ and have been considering withdrawing amounts from your TDA before the end of this year, your decision concerning whether to do so, or to wait, depends on your personal circumstances. The 10% additional tax on certain early distributions that takes effect 1/1/87 is certainly an important consideration.

But keep in mind that the 10% additional tax might be more than offset by generally lower federal income tax rates, and new standard deductions and personal exemptions which take effect next year, or by the even more favorable tax rates scheduled for 1988. And funds that you would otherwise pay in taxes will continue to grow tax-deferred in your TDA. So, you could be better off by postponing a withdrawal.

Q. Are there any other restrictions affecting distributions from tax-deferred annuities?

A. Beginning January 1, 1989, distributions from annuities attributable to salary reduction contributions may be paid only if you:

- are at least age 59½
- separate from service
- encounter hardship*
- die or become disabled

However, amounts attributable to salary reduction contributions which are distributed

because you satisfied one of the above exceptions to the restrictions on early distributions may still be subject to the 10% additional tax on early distributions, unless the distribution meets one of the exceptions to the tax discussed on page 3. The restrictions on early distributions will apply to all TDA accumulations, regardless of when you made the contributions to which they apply. These restrictions currently apply to withdrawals made from 403(b)(7) mutual fund custodial accounts.

• Although we anticipate that the Internal Revenue Service will issue regulations that offer a uniform definition of "hardship," the Conference Agreement to the Tax Reform Act indicates that the hardship definition contained in proposed IRS regulations related to 401(k) plans will apply to 403(b) annuities. In the proposed regulations, the IRS defines "hardship" as "immediate and heavy financial needs of the employee" that cannot reasonably be met through an employee's other resources. Distributions on account of hardship only, may be made on salary reduction contributions only—any earnings on these contributions cannot be withdrawn.

Q. How does the Tax Act affect rollovers from TDAs to IRAs?

A. Currently, you can make rollovers of partial distributions from a cashable annuity to an Individual Retirement Account (IRA) at any time, provided that the distribution consists of at least 50% of the accumulation value in the annuity contract, the distribution is not one of a series of periodic payments, and that you roll over the funds to an IRA within 60 days of the date you receive the distribution. The current law governing tax-free exchanges and rollovers of lump sum distributions has not changed.

Effective for distributions after December 31, 1986, you may roll over partial distributions from a TDA to an IRA only if the distribution is due to death, separation from service or disability. Although these partial distributions may now be one of a series of periodic payments, you must still roll over the proceeds within 60 days of receipt of the distribution.

Additionally, the new law may now require aggregation of all annuity contracts with respect to an employer for purposes of determining whether at least 50% has been distributed.

Q. Under the Tax Act, when are annuity benefits taxable—when they are made available or when they are paid?

A. Previously, benefits from 403(b) annuities were taxable either when they were paid or when they were made available. The latter situation is called "constructive receipt."

Effective for taxable years beginning January 1, 1986, constructive receipt was eliminated for all 403(b) annuity contracts. This means that an annuity accumulation would not be treated as taxable income until the benefits are actually distributed to you or your beneficiary as income or in a lump sum.

Benefits from annuities are now taxable as ordinary income in the year they are actually distributed.

Mandatory Retirement

Q. How do the Age Discrimination in Employment Act (ADEA) Amendments of 1986 affect staff members of educational institutions?

A. In 1978, the Age Discrimination in Employment Act of 1967 was amended, and the mandatory retirement age under federal law was raised from 65 to age 70.

The 1986 ADEA Amendments eliminate mandatory retirement under federal law at any age by removing the previous age 70 limit. However, a special exemption under the Amendments will continue to allow the mandatory retirement of any employee who reaches age 70 and is serving under a contract of unlimited tenure for similar arrangement providing for unlimited tenure, at an institution of higher education. This special exemption will expire on December 31, 1993.

Note: This article is a summary of an information sheet distributed by TIAA-CREF.

Try, try again

If you've ever had any doubts that perseverance can overcome barriers or that success can follow adversity, consider the following biographical sketch of a famous politician:

- 1832—lost job
- 1832—defeated for legislature
- 1833—failed in private business
- 1834—elected to legislature
- 1835—sweethart dies
- 1836—nervous breakdown
- 1836—defeated for house speaker
- 1843—defeated for nomination to Congress
- 1846—elected to Congress
- 1848—lost renomination
- 1849—ran for land officer and lost
- 1854—defeated for Senate
- 1856—defeated for nomination for Vice-President
- 1858—defeated for Senate again
- 1860—elected President of the United States

The politician, of course, was Abraham Lincoln.

“The way to success is often through perseverance. Successful people see their failures as stepping stones; unsuccessful people see their failures as roadblocks.”

SOURCE: Hope Newsletter, Bob Hope International Research Institute, Seattle, WA.



Hillwalkers—Walking for Wellness

For the month of October these individuals were the leaders in the following hillwalker categories:

- 1) Turtle Category—Sharon Crow, Accounts and Budgetary Control, was the leader with a total of 22 miles.
- 2) Hare Category—With respect to this category there were no mileage cards turned in for this month. Therefore, we especially encourage all hillwalkers to continue walking and turning in their mileage cards.
- 3) Roadrunner Category—L.M. Trapasso, Geography Department, was the leader with a total of 115 miles.
- 4) Couples Category—Bill and Charmaine Mosby, English Department, were the leaders with 52.2 and 97.9 miles respectively, with a combined total of 150.1 miles for the month.

For the month of November, these individuals were the leaders in the following hillwalker categories:

- 1) Turtle Category—There were no mileage cards turned in for this category for the month.
- 2) Hare Category—Chandra R. Carter, Graduate College, was the leader for this month with a total of 25 miles.
- 3) Roadrunner Category—David Watts, Teacher Education, was the leader for this month with a total of 115 miles.
- 4) Couples Category—There were no mileage cards turned in for this category for the month of November.

There will be no mileage cards distributed or received for the months of December through February. In March we will resume distribution and collection of mileage cards and at that time we strongly urge everyone to participate in the hillwalkers program again.

Our gift certificate drawings for the months of October and November were conducted, and the winners were as follows:

Peggy Thompson, Physics and Astronomy
David Watts, Teacher Education
Thompson and Watts each received ten dollar gift certificates from the College Heights Bookstore.



Performance Appraisals begin in February

During the month of February, the University will be conducting its annual written evaluation of personnel. Faculty members will be evaluated in accordance with guidelines from the Office of Academic Affairs and the various colleges. All other regular employees will be evaluated by their respective supervisors or department heads according to the following general guidelines.

The performance of University employees is to be formally reviewed and evaluated annually. The objectives of this program are:

1. To inform the employee regarding personal accomplishments vs. what was expected.
2. To identify ways in which the employee's present performance can be improved.
3. To serve as an aid in salary administration.
4. To aid in the selection of persons for promotion.

The rater (supervisor) is required to show the completed evaluation to the employee being rated, and both the rater and the person being evaluated should sign and date the performance appraisal.

Department heads will be receiving copies of the performance evaluation forms after February 1 with instructions regarding the completion and return of the forms to Personnel Services.

Sexual Harassment

In recent years there has been growing discussion about the existence of sexual harassment in the workplace. Some maintain that it is an age-old problem, while others feel that it is a relatively new phenomenon that has emerged as more women enter the public work force. There has been controversy about what constitutes sexual harassment, how widespread harassment is, and how serious its consequences are for employee well-being and productivity.

Sexual harassment is defined by the EEOC as: unwelcome sexual advances, requests for sexual favors and verbal or physical conduct of a sexual nature when, 1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; 2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individuals, or 3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

Sexual harassment is condemned and prohibited by the University, and the penalty for such conduct when proven will range from an official reprimand to discharge for the first offense. Obviously, prevention of sexual harassment is

the best policy, but how can it be prevented? First, it should be defined so that everyone understands what it is; this article provides a definition. Second, the University should have a policy; this policy was written and implemented March 20, 1981. Each vice president, dean, department head and director received copies of the policy with instructions to make its contents known to all members of the faculty and staff. Third, there should be a complaint procedure; the policy suggests that complaints should be made to Western's affirmative action officer and/or the Equal Employment Opportunity Commission.

Because of the excessively high personal, social and economic cost to both the victim and the guilty party, the complaint should have solid grounds and evidence before a charge is filed. Here are some factors to consider:

1. Consider repeated behavior, not just one incident.
2. Witnesses are essential. One person's word against that of another normally will not suffice.
3. Sexual harassment is a very serious charge and can destroy the personal and professional reputation of a person.

The University officials designated to handle charges of sexual harassment are Mr. Jim Tomes and Dr. Ruby Meador. Any complaints

Cost Reduction Incentives

For the twelfth year, the National Association of College and University Business Officers and the United States Steel Foundation have announced their sponsoring of the Cost Reduction Incentive Awards Program. This program will award unrestricted grants of cash to colleges and universities that have developed and implemented cost-saving innovations and techniques during the year. These innovations should stimulate awareness of the use of financial, human, and natural resources of a college or university and should foster the development of cost-effective ideas, promote the sharing of the ideas across and between campuses, and encourage the participation of the entire campus.

Anyone who has an idea that they believe will improve the effectiveness or efficiency of the University, or that will enhance productivity, is welcome to submit their idea. Further information about submission is available from Personnel Services.



received by the Affirmative Action Officers will be investigated expeditiously and resolved quickly for the protection of both parties.

All employees, regardless of race, religion, national origin or sex deserve to be treated with the respect and dignity due an individual. Even without a law, good human relations require that we adhere to the principles contained in equal employment opportunity, and it is essential that we work together in harmony.

Business Affairs

chose of feeding, through its several food operations, Western's faculty, staff and students. It also oversees the contract for the campus vending machines, handles athletic concessions and provides special catering services. The College Heights Bookstore, directed by Buddy Childress (745-2466), provides books, sundries and supplies for students, faculty and staff. Bobby Houk, manager of ticket sales (745-5222), is in charge of ticket sales for athletic events, concerts, the dinner theatre and tournaments played at the University.

The objectives that Largen has for business affairs include the improvement of the University's physical facilities through eliminating the backlog of deferred maintenance on buildings. He is also working to increase the efficiency of Western's business systems by both improving the training given to managers and employees and increasing the use of office automation throughout the business affairs area. All of these goals are directed toward fulfilling the demanding task of efficiently operating a campus with over five hundred employees, 66 major buildings and millions of dollars in facilities and equipment.



The inauguration of a new president is a major event in a university's life. It means taking on a new leader, reordering priorities, instituting major administrative changes, beginning new programs and policies, and it entails a lengthy series of meetings and receptions to introduce the new president to the university's faculty, staff and alumni. All of those meetings need a great deal of preparation, with a lot of food being prepared and moved all over campus. The ceremonies held over the past few weeks have meant that the staff at Food Services have been even

busier than usual preparing everything from biscuits and gravy to veal for the round of breakfasts, lunches and dinners that have been held on campus. This is especially true of the group that has been working on the series of faculty breakfasts that have been held at the president's home. Fifteen events related to the inauguration of President Kern Alexander were scheduled for the week of inauguration and Director of Food Services, Louis Cook, and his staff deserve a vote of appreciation for their efforts.

New Employees

Jane Lash—South Central Area Health Education Center, Administrative
Maureen Mahoney—Center for Science, Math and Environmental Education, Administrative Secretary
Peggy Marcum—Center for Science, Math and Environmental Education, Administrative Secretary
Bernadette Muller—Teacher Education, Administrative Secretary
Irene Potter—Physical Plant, Building Services Attendat
Ruby Vandiver—Accounts and Budgetary Control, Accounts Clerk

Personnel Changes

Sandra Douglas—from Grill Supervisor to Food Services Manager, Food Services Sarelite Operations
James Goad—from Electrician to Senior Electrician, Physical Plant
Judith Trenary—from Student Employment Clerk, Student Financial Aid, to Administrative Secretary, Scholastic Development

Retirements

Paul Keown—Assistant Plumbing Supervisor, Physical Plant
Carlyn Cole—Senior Cashier, Business Affairs

Service Anniversaries

25 Years

Buddy Childress—Director, College Heights Bookstore

20 Years

William Douds—Electrical and Air Conditioning Supervisor, Physical Plant
Charles Lowery—Senior Electrician, Physical Plant
John Mayes—Light Equipment Operator, Physical Plant

15 Years

Willie Carter—Assistant Director, Purchasing

10 Years

Robert Baxter—Associate Professor, Industrial and Engineering Technology
Mike Dale—Assistant Director, Personnel Services
Elizabeth Vick—Accounts Clerk, Accounts and Budgetary Control

5 Years

Mary Jane Brooks—Serials Specialist, Library Automation and Technical Services
Keith McC—Auto Mechanic, Physical Plant
Duane Mabry—Boiler Operator, Physical Plant
Cona Mack—Building Services Attendant, Physical Plant
Robert Otto—Associate Professor, Finance and Management Information Systems