



The Ledger

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Worker Classification

To support compliance efforts and improve efficiency, Virginia Tech is introducing a new Electronic Worker Classification Form. This updated process is designed to simplify the evaluation of individuals providing services to the university and help ensure proper classification as either an employee or an independent contractor.

Correct worker classification is an important compliance requirement under IRS guidelines. Misclassification can create significant financial and regulatory risks, making it essential that each engagement is reviewed carefully before services begin. The new electronic form provides a more streamlined and consistent approach to this evaluation process.

The form features an intuitive, user-friendly interface along with built-in guidance, prompts, and explanations to assist users throughout the process. Once completed, forms can be submitted electronically, allowing for a more efficient workflow and faster processing.

Departments should complete the Electronic Worker Classification Form before finalizing any independent contractor agreement. The form is routed to the Controller's Office for review and verification before it is returned with a determination document. The determination document must be included with the invoice and payment support submitted to Accounts Payable. Please note the Electronic Worker Classification Form replaces the Employee Independent Contractor Checklist, which will no longer be accepted after 9/1/26.

The electronic Worker Classification Form is available on the Controller's Office website under Accounts Payable -> Forms. Questions or requests for assistance can be directed to wcrequest@vt.edu.

HokieMart Receiver Training

HokieMart receiver training has been updated. The revised training includes system screenshots in addition to helpful information on when and how to enter receiving information in HokieMart.

The updated training is located on the Controller's Office website under Accounts Payable -> Resources -> Training. Please direct any questions regarding the training to Brad Foster, Accounting Manager, at bcfoster@vt.edu.

Updated Insurance Abroad Process

Effective July 1, Virginia Tech's Office of Risk Management has assumed responsibility for processing the university's mandatory Global Medical & Security Insurance for international travelers. The change is designed to simplify compliance with [Policy 1070](#) while reducing duplicate data entry for travelers and departments.

Under the new process, employees and department-funded travelers will enter trip information through Emburse, while students participating in study abroad programs will continue using My Study Abroad. Information will automatically feed into the Global Travel Registry, where it will be used for insurance enrollment and other required travel compliance processes.

For business travelers, separate self-enrollment in CISI insurance will no longer be necessary. Risk Management will submit enrollment information directly to CISI and manage billing after travel begins. Departments will be charged through journal entries for department-funded travel, while self-funded students will receive charges through their student accounts.

The new process creates a single point of entry that supports multiple requirements, including travel pre-approval, Global Travel Registry participation, and insurance registration. Travelers are encouraged to submit Emburse travel pre-approvals at least two weeks before departure to ensure timely enrollment.

While procedures are changing, key elements remain the same. Policy 1070 requirements, insurance coverage, and the CISI insurance provider are unchanged. Risk Management will also oversee insurance waiver requests. The Global Safety and Risk Management unit within the Global Education Office will continue to offer pre-departure safety orientations and resources, monitor emerging global situations, and incident response as well as management of the Global Travel Registry.

Additional information is available at the Risk Management Insurance Abroad website or by contacting InsuranceAbroad@vt.edu. Please see the announcement in the [VT News](#).

Combined Business & Personal Travel

Business and personal travel may be combined with the appropriate approvals. The traveler must provide documentation demonstrating that the university did not incur any unnecessary costs due to the personal portion of the trip.

A cost comparison completed at the time of booking is required to support transportation expenses. The comparison must reflect the cost of business-only travel based on the official business dates and reasonable travel times. If transportation costs increase because of personal travel, reimbursement will be limited to the business-only cost shown in the comparison.

When submitting an Emburse pre-approval, travelers or delegates should identify the specific business and personal travel dates in the comments. Please direct questions to travel@vt.edu.

Student Payments and Reimbursements

To assist departments in preparing for the 2026-2027 academic year, the Controller's Office and the Office of University Scholarships and Financial Aid are co-hosting several online forums to review the appropriate mechanisms for issuing payments and reimbursements to students.

It is imperative that payments to students are processed within regulatory requirements and that the purpose and eligibility of student payments are clearly reviewed and documented.

These sessions will provide additional information on topics such as reimbursements under the university's accountable plan, Cost of Attendance (COA), Other Financial Assistance (OFA), and student awards and grants. Attendees will also have an opportunity to ask questions.

Sessions will be held on Thursday, July 23 at 3pm and Friday, July 31 at 10 a.m. Please register for one of these sessions on [Page Up](#).

International Remote Work Requests Go-Live

The Controller's Office and Human Resources are pleased to announce that the International Remote Work Requests (IRWR) process is scheduled to go live on August 1st, 2026. This implementation supports a more streamlined and consistent process for submitting, reviewing, and managing International Remote Work Requests.

To help departments prepare for the transition, zoom training sessions will be offered. These sessions will provide an overview of the IRWR process, demonstrate key system functionality, and allow time for questions. Employees who submit, review, or approve IRWR requests are encouraged to attend one of the scheduled sessions.

Sessions will be held on Monday, July 20 from 10:00 – 11:00 a.m. and Monday, August 3 from 11:00 – 12:00 p.m. Please register for one of these sessions on [Page Up](#).

Why Timely Payroll Payment Matters

University departments and Payroll share responsibility for ensuring employees are paid on time and that university records accurately reflect when work was performed. Delaying payment for services already completed can create compliance risks related to:

- Fair Labor Standards Act (FLSA) wage payment requirements
- Virginia wage payment laws
- Overtime calculation and recordkeeping
- Tax reporting and withholding
- Labor distribution and effort reporting
- Foreign national employment and visa requirements
- Employment eligibility verification (Form I-9)

Timely processing is particularly important when employment authorization is involved. Delaying payment does not resolve situations where work occurred before a Form I-9 was completed, before an appointment became effective, after work authorization expired, or outside the terms of authorized employment. Likewise, postponing payment does not eliminate requirements related to student employment limits, foreign national work restrictions, overtime, or other administrative or budgetary constraints.

Under the Fair Labor Standards Act (FLSA), wages earned are due on the regular payday for the pay period in which the work was performed. Overtime generally must be paid on the same payday or as soon as practicable if additional calculations are required. Departments should review the published [payroll schedules](#) on the Controller's Office website and submit payroll actions on time to avoid delayed or retroactive payments.

For questions related to timely payroll processing, please contact [Payroll](#).

FY27 Fixed & FY28 Provisional Fringe Benefits Rates

The Office of Naval Research has finalized the fixed fringe benefit rates for FY27 and established provisional rates for FY28. Rate agreements are available on the [Controller's Office](#) website.

The FY27 fixed rates apply to the application of fringe benefits based on employee category and will post to Banner on the last working day of each month in FY27. The FY27 (fixed) and FY28 (provisional) rates will be applied to proposal budget submissions for the current and future fiscal years, respectively.

For consistency purposes, these rates also apply to the university's cost sharing tracker system.

Employee Category	FY27 Fixed Rates	FY28 Provisional Rates
Faculty	33.78%	33.48%
Research Faculty	36.35%	36.18%
Part Time Faculty	35.85%	30.63%
Classified/University Staff	49.93%	49.42%
Wage	5.77%	6.62%
Graduate Student	7.74%	8.14%