



**Separations**

Policy Area: <b>HR/Payroll</b>	Effective Date: 7/1/2007
Policy Sub Area: <b>Payroll</b>	Last Revision Date: NA
Authority: <b>G.S. 143B-426.39 Powers and Duties of the State Controller</b>	Policy Owner/Division: <b>HR/PAYROLL</b>
<p><b><u>Policy</u></b></p> <p>All State entities shall comply with established regulations and procedures when separating employees. Separation actions should be timely to minimize payroll overpayments and errors.</p> <p>Separation from State service occurs when an employee leaves the payroll for reasons listed below:</p> <ul style="list-style-type: none"> <li>▪ Resignation</li> <li>▪ Voluntary resignation without notice</li> <li>▪ Separation due to unavailability</li> <li>▪ Retirement</li> <li>▪ Reduction in Force</li> <li>▪ Dismissal</li> <li>▪ Appointment ended</li> <li>▪ Death</li> </ul> <p>Definitions and a detailed explanation of how the state defines these separations can be found within the Office of the State Human Resources Manual, Section 11, Page 6:  <a href="http://oshr.nc.gov/policies-forms/separation/separation">http://oshr.nc.gov/policies-forms/separation/separation</a></p>	
<p><b><u>Procedures</u></b></p>	
<p><b><u>Accounting Guidance</u></b> None noted.</p>	
<p><b><u>Related Documents (Memos/Forms)</u></b></p> <p>G.S. 143B-426.39 Powers and Duties of the State Controller  <a href="http://www.ncleg.net/EnactedLegislation/Statutes/HTML/BySection/Chapter_143B/GS_143B-426.39.html">http://www.ncleg.net/EnactedLegislation/Statutes/HTML/BySection/Chapter_143B/GS_143B-426.39.html</a></p> <p>Office of State Human Resources Manual</p>	

<http://oshr.nc.gov/policies-forms/separation/separation>

IRS Instructions for 2012 -1099-Misc Form (reporting deceased employee wages)

<http://www.irs.gov/pub/irs-pdf/i1099misc.pdf>

**Revision History**

Date	Version	Revision Description	Initials