UT System Administration to issue specific guidance.

Are the involuntary terminations in conjunction with a large-scale system-wide program?

Are the involuntary terminations in conjunction with a substantial number of individual employees, or groups of employees, and not in the ordinary course of business?

Although the involuntary terminations are routine or in the ordinary course of business, are there any individuals receiving substantial, non-routine benefits that are material?

No accrual or further work necessary.

Has the plan of termination been approved by those with authority to commit the University to the plan?

Has the plan been communicated to employees?

Can the amount of the liability be estimated?

Analyze and accrue applicable salaries and wages involuntary termination benefits.

Analyze and accrue applicable other employee benefits involuntary termination benefits.

Summarize the termination arrangements, methods and assumptions used to determine the liabilities. Send to UT System Administration for use in financial statement disclosures.