

Emery County School District



Policy: DKA—Payroll Procedures

Date Adopted: 7 December 2011
Current Review / Revision: 7 December 2011

This policy defines payroll practices and procedures in compliance with Federal and State regulations.

Annual Employment Periods

The Board has established an annual employment period for each approved position in the District. This is a 12-month period in which the position is approved for a corresponding number of workdays and hours. A current copy of annual employment periods for all positions is maintained by the business office. Cost of living and step increases, when given, are applied at the beginning of an annual employment period.

Wage schedules for both salaried and hourly positions will be maintained by the business office on an annual basis.

Annualized Pay

The Board recognizes that many positions in the District do not require employees to work during all 12 months of the year. For the convenience of both the employee and the District, the regular wages earned during “on-duty” months are paid equally across all 12 months of the annual employment period. This applies to all employees except those working in temporary or substitute positions. The following are examples of how these equal monthly payments are calculated:

- **Salary Example:** An employee earns an annual salary of \$30,000 for ten months duty. Instead of being paid a gross amount of \$3,000 during each of the ten months of duty, the employee will be paid a gross amount of \$2,500 during each of the twelve months of the associated annual employment period.
- **Wage Example:** An employee earns \$15.40 an hour and works a schedule of 8 hours per day, 195 days per year. The annual wages would be calculated as $\$15.40 \times 8 \times 195 = \$24,000$. The employee will be paid a gross amount of \$2,000 during each of the twelve months of the associated annual employment period.

Time Reporting

During each annual enrollment period, employees are assigned a regular weekly schedule of hours to work. Employees are expected to work each hour consistent with the weekly schedule assigned to their position. Payroll reports indicating exceptions, leave taken and substitutes hired shall be submitted to the payroll specialist monthly by the secretary of each school or department. Exceptions are paid in the month the exception occurred.

Payroll Dates

Regular base wages and leeway amounts shall be paid to employees on the last banking day of each month. An earnings statement, showing current and year-to-date payroll information shall be delivered to employees at the same time. Any additional or non-regular earnings will be paid by direct deposit on the 15th of each month unless the 15th falls on a non-banking day, in which case payments will be made on the last banking day before the 15th.

Direct Deposit

Employees are paid through a direct deposit to their banking institution of choice. Employees may change their banking institution for direct deposit at any time.

Partial Year Employment

When an employee is hired in the middle of an annual enrollment period, the number of workdays remaining in the period will be used to calculate the total wages for the remainder of the period. This amount will then be paid in equal monthly installments for the remainder of the annual employment period. In the event a separation from service occurs before the end of the annual employment period, the employee will be entitled to an additional payment for the amount they have actually earned from the beginning of the annual employment period until the date of their separation of service, but which has not yet been paid. This amount will be included in the final paycheck of the employee.

Tax Deductions

State and Federal tax deductions will be made in accordance with current schedules and on the basis of W-4 exemption certificates filed at the business office by each employee. It is the employee's responsibility to see that W-4 certificates are filed properly. Employees may submit a W-4 change form at any time. Forms received in the business office by the 20th of a month will be effective the same month. Forms received after the 20th of a month will be effective the following month.