PAYROLL ACCOUNTANT

POSITION: Payroll Accountant
REPORTS TO: Coordinator of Fiscal Services
LOCATION: Department of Fiscal Services

NATURE OF WORK:
This is a skilled professional position responsible for planning, organizing, and controlling all aspects of the school district’s payroll functions and integrated database functions. The Payroll Accountant will perform confidential, complex financial, report writing, and database tasks of payroll and the related integration with accounting, personnel budgeting, absence management, and human resources. This includes, but is not limited to, managing every aspect of a comprehensive, centralized payroll system providing a full scope of application support to the general ledger from the payroll database, and the management of the day-to-day payroll processing operations and related accounting entries. Coordinates related requirements of government agencies such as the Internal Revenue Service, Comptroller of Maryland; Commonwealth of Virginia, Maryland State Retirement Agency, Social Security Administration, and Maryland Department of Education with the school district’s payroll system.

ESSENTIAL FUNCTIONS:
The essential functions of this position include, but are not limited to, the following fundamental duties:
▪ Review proposed negotiated agreement contract language pertaining to payroll and benefits, performing database testing, and implementing payroll and leave changes based on ratified contracts;
▪ Support the day to day operations, maintenance, testing, documentation, and enhancements of payroll and it’s efficient and seamless integration with accounting, human resources, absence management, timekeeping, and related systems;
▪ Facilitate proper processing of time and attendance for employee pay;
▪ Analyze and update payroll data, while maintaining detailed audit records;
▪ Provide a full scope of application support to the general ledger from the payroll database;
▪ Manage every aspect of a comprehensive, centralized payroll system along with various integrated applications, to include setting up multiple pay calendars and importing multiple pay scales processing bi-weekly payroll for all employees
▪ Assess the payroll system and processing practices for fraud prevention on behalf of both the employee and the school district;
▪ Perform work independently, in a highly sensitive and confidential environment, following the policies and procedures established for the public school system
▪ Establish work measurement and work product quality controls related to payroll, ensure accuracy and timeliness of work within established time frames;
▪ Ensure that payroll operations are accomplished without delay consistent with provisions of governing directives;
- Coordinate workflow and procedures between the Payroll Office, Accounting Office, Budget Office, and the Department of Human Resources; assign priorities and deadlines;
- Serve as a communication link (both verbal and written) between various departments, administrators, and employees;
- Prepare and report various payroll information to third parties including but not limited to W-2’s, 941 quarterly payroll tax returns, Maryland Unemployment Wage reports, Multiple Worksite reports and Maryland State Retirement Agency reports;
- Compile and upload W-2 data files to the IRS;
- Maintain accurate payroll files for all school district employees to be used for staffing, negotiations, and budgeting; and
- Verify correct employee start/end dates, step, and range placement, pay options, deductions, position control placement, account codes, annual salary and/or rate-of-pay.

**DUTIES AND RESPONSIBILITIES:**
- Interact with management information systems personnel on a regular basis to develop or modify software programs and applications for payroll processing;
- Perform complex pay calculations, to include calculation of gross and net pay, recognition of taxable vs nontaxable fringe benefits;
- Ensure compliance with the Fair Labor Standards Act for the pay of exempt vs nonexempt employees;
- Ensure compliance with the Federal and State minimum wage rates
- Ensure compliance with both the Maryland Department of Labor overtime calculation regulations and related special rates set by the school district, such as emergency pay.
- Answer telephone calls and emails; responding to requests for information;
- Analyze, calculate, and determine appropriate involuntary deductions for wage levies, child support, and garnishments per legal court orders;
- Analyze and perform complex calculations to calculate wage adjustments, in accordance with the multiple options provided in the negotiated employee agreement, for over and/or under payment of wages and ensure appropriate documentation is maintained for audit purposes;
- Process voluntary wage deductions for charitable contributions;
- Provide guidance to school district administrators on potential compensable time issues and alternatives for compliance with the Fair Labor Standards Act
- Process school district approved leaves, resignations, staffing changes, new hires, retroactive salary placements, position control, and personnel budget changes;
- Provide payroll training and direction to personnel in various departments and schools;
- Resolve inquiries and complaints from employees arising from interpretations of payroll regulations;
- Approve issuance of special payroll checks;
- Maintain Maryland State Unclaimed Property listing in compliance with regulations and reporting;
- Maintain 403b and 457 employee contributions to ensure compliance with IRS annual contribution limits;
- Prepare W2 wage and tax file, perform analysis on compiled data file to ensure accuracy;
- Research, analyze, develop, and implement changes to payroll related school district policies and procedures;
- Maintain Sick Leave Bank transactions to include input and maintaining approved Sick Leave Bank allotments and absence entries
- Maintain Sick & Safe leave accruals and payouts;
- Perform research and prepare various reports and data analytics as requested and to support the reconciliation of payroll general ledger accounts;
- Responsible for the preparation, verification, and distribution of payroll checks;
- Take the initiative to keep abreast of changes in local, state, and federal laws, changes in Board policy and negotiated contract language as they pertain to payroll functions;
- Ability to analyze and interpret new statutes and rules and maintain compliance;
• Submit remittance amounts for Maryland State Retirement, Federal, and State Tax payments;
• Accurately maintain the school district’s payroll system to include the correct retirement affiliation, pretax retirement contribution, state, and federal tax information, pay rates, association dues, and employee direct deposit accounts and amounts;
• Monitor payroll system compliance with School Board policy and procedures, association contracts, State statutes, Maryland State Retirement Agency, and Federal laws;
• Collaborate with the association officers to calculate association dues deductions;
• Complete assigned tasks and responsibilities in a timely manner and within deadlines;
• Communicate effectively with all stakeholders;
• Evaluate the payroll system’s internal controls and procedures, recommend changes as needed to ensure the safeguarding of assets; identify and initiate appropriate accounting procedures to prevent or correct errors or irregularities; and
• Complete other duties as assigned by the Coordinator of Fiscal Services.

QUALIFICATIONS:
To successfully perform this position, a person must be able to perform each essential duty satisfactorily. The qualification requirements listed below represent the minimum levels of educational achievement, training, skill and/or ability necessary:

• Bachelor’s degree in accounting, business administration, or finance;
• Five (5) years of experience managing every aspect of a comprehensive, centralized payroll system, to include setting up multiple pay calendars and importing multiple pay scales (both front and back end payroll database experience) and general ledger reconciliations, or five (5) years of accounting experience, with two or more years of experience in governmental accounting preferred;
• Knowledge of GAAP and modified accrual basis accounting;
• One (1) year of experience with data query writing and creating ad-hoc reports to include preparing data files for import or export to/from various applications and the ability to decipher data files.
• One (1) year of experience with integrating absence management system, time and attendance stand alone systems with a payroll system,
• One (1) year of experience with providing a full scope of application support to the general ledger from the payroll database,
• Certification as a Certified Payroll Professional, preferred (Candidates who do not hold this certification must obtain within 2 years from the date of hire, and maintain certification throughout the period of employment).
• Have current knowledge of Federal and State laws and regulations pertaining to payroll, to include Maryland State Retirement Agency, 403(b) and 457 plans, and negotiated labor contracts.
• Strong knowledge of Microsoft Office, Google Suite, and Finance/HR applications; and
• Pursuant to the Federal Fair Credit Reporting Act and the Maryland Department of Labor and Licensing, a credit report or credit history for purpose of consideration of employment with St. Mary’s County Public Schools will be required in this fiduciary position.

TERM OF EMPLOYMENT:
Full-time twelve-month position.

SALARY GRADE RANGE:
The salary for this EXEMPT position will be based on EASMC-ESP salary schedule for twelve-month seven-hour employees – Range 31.

BARGAINING UNIT ELIGIBILITY: EASMC-ESP