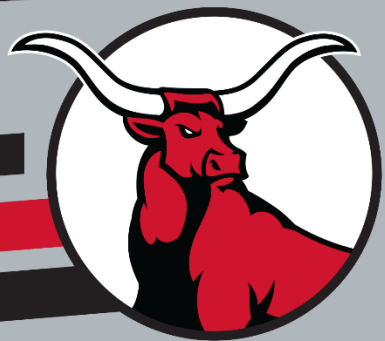


# Cedar Hill Independent School District

## Payroll Procedures

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# Pay Dates

## Professionals and Paraprofessionals

The pay dates for the school year shall be scheduled as noted below.

- Monthly Pay Scale (on or near the 15<sup>th</sup> of the month)
- Monthly – Twelve (12) paychecks per school year, starting in July, August or September depending on the work calendar.

### **Annualized Salary**

The District shall pay all salaried employees over 12 months in equal monthly or bimonthly installments, regardless of the number of months employed during the school year. Salaried employees hired during the school year shall be paid in accordance with administrative regulations. DEA(LOCAL)

## Auxiliary/Maintenance, Part-Time & Temporary

- Semi-Monthly Pay Scale (on or near the 1<sup>st</sup> & 15<sup>th</sup> of the month)
- Semi-Monthly – Twenty-four (24) paychecks per school year, starting in July, August or September depending on the work calendar.

## Substitutes

- Semi-Monthly Pay Scale (on or near the 1<sup>st</sup> & 15<sup>th</sup> of the month)
- Semi-Monthly – Twenty-four (24) paychecks per school year, starting in July, August or September depending on the work calendar.

# Leaves and Absences

## State and Local Personal Leave

### **Nondiscretionary**

Nondiscretionary use of leave shall be for the same reasons and in the same manner as state sick leave accumulated before May 30, 1995. [See DEC(LEGAL)]

Nondiscretionary use includes leave related to the birth or placement of a child and taken within the first year after the child's birth, adoption, or foster placement.

### **Discretionary**

- Discretionary use of leave is at the individual employee's discretion, subject to limitations set out below.
- In deciding whether to approve or deny a request for discretionary use of state personal leave, the supervisor shall not seek or consider the reasons for which an employee requests to use leave. The supervisor shall, however, consider the duration of the requested absence in conjunction with the effect of the employee's absence on the educational program and District operations, as well as the availability of substitutes.

- Discretionary use of state personal leave shall not exceed three consecutive workdays DEC(LOCAL)

### **Leave Proration**

- If an employee separates from employment with the District before his or her last duty day of the school year or begins employment after the first duty day of the school year, state personal leave shall be prorated based on the actual time employed.
- If an employee separates from employment before the last duty day of the school year, the employee's final paycheck shall be reduced for state personal leave the employee used beyond his or her pro rata entitlement for the school year.

### **Non-Duty Days**

Applicable only to 226-day employees – up to 10 days per year depending upon the work calendar. Non-duty days shall be adjusted if an employee works less than a full year based on the scheduled work calendar.

### **Other Leave Options**

- Each full-time employee shall earn five paid local leave days per school year in accordance with administrative regulations. DEC(LOCAL)
- Each part-time employee shall earn two and one-half paid local leave days and one partially paid local leave day per school year in accordance with administrative regulations. DEC(LOCAL)
- An employee hired before August 1, 2015, shall accumulate local leave without limit.
- An employee hired on or after August 1, 2015, shall accumulate local leave to a maximum of 30 leave days.
- Local leave shall be used according to the terms and conditions of state personal leave; [See State Personal Leave, above]
- An employee shall be granted up to three days of bereavement leave upon the death of a member of the employee's immediate family. Such leave shall be taken with no loss of pay or other paid leave. DEC(LOCAL)
- An employee who has exhausted all paid leave, as well as any applicable compensatory time and who suffers from a catastrophic illness or injury, or is absent due to the catastrophic illness or injury of a member of the employee's immediate family may request the establishment of sick leave pool, to which District employees may donate local leave for use by the eligible employee.

### **Workers Compensation**

An employee absent from duty because of a job-related illness or injury may be eligible for workers' compensation weekly income benefits if the absence exceeds seven calendar days.

An employee receiving workers' compensation wage benefits for a job-related illness or injury may choose to use accumulated sick leave or any other paid leave benefits. An employee choosing to use paid leave will not receive workers' compensation weekly income benefits until all paid leave is exhausted or to the extent that paid leave does not equal the pre-illness or - injury wage. If the use of paid leave is not elected, then the employee will only receive workers' compensation wage benefits for any absence resulting from a work-related illness or injury, which may not equal his or her pre-illness or pre-injury wage.

### **Family Medical Leave (FMLA) – General Provisions**

All public elementary and secondary schools are "covered employers" under the FMLA, without regard to the number of employees employed. The term "employer" includes any person who acts directly or indirectly in the interest of a district to any of the district's employees. *29 U.S.C. 2611(4), 2618(a); 29 C.F.R. 825.104(a)*

### **Eligible Employee**

"Eligible employee" means an employee who:

1. Has been employed by a district for at least 12 months. The 12 months need not be consecutive;
2. Has been employed by a district for at least 1,250 hours of service during the 12-months immediately preceding the commencement of leave; and
3. Is employed at a worksite where 50 or more employees are employed by the district within 75 miles of that worksite.

*29 U.S.C. 2611(2); 29 C.F.R. 825.110*

[A district that has no eligible employees must comply with the requirements at General Notice, below]

### **Qualifying Reasons for Leave**

A district shall grant leave to eligible employees:

1. For the birth of a son or daughter, and to care for the newborn child;
2. For placement with the employee of a son or daughter for adoption or foster care [For the definitions of "adoption" and "foster care," see 29 C.F.R. 825.122.];
3. To care for the employee's spouse, son or daughter, or parent with a serious health condition;
4. Because of a serious health condition that makes the employee unable to perform the functions of the employee's job [For the definition of "serious health condition," see 29 C.F.R. 825.113.];
5. Because of any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a military member on covered active duty or call to covered active duty status (or has been notified of an impending call or order to covered active duty) [For the definition of "military member," see 29 C.F.R. 825.126(b). For the definition of "covered active duty" and "call to covered active duty status," see 29 C.F.R. 825.102.]; and

6. To care for a covered service member with a serious injury or illness incurred in the line of duty if the employee is the spouse, son, daughter, parent, or next of kin of the service member. [For the definitions of "covered service member" and "serious injury or illness," see 29 C.F.R. 825.102, .122.]

*29 U.S.C. 2612(a); 29 C.F.R. 825.112*

For provisions regarding treatment for substance abuse, see 29 C.F.R. 825.119.

### **Qualifying Exigency**

An eligible employee may take FMLA leave for one or more of the following qualifying exigencies:

1. Short-notice deployment.
2. Military events and related activities.
3. Childcare and school activities.
4. Financial and legal arrangements.
5. Counseling.
6. Rest and recuperation.
7. Post-deployment activities.
8. Parental care.
9. Additional activities, provided that the district and employee agree that the leave shall qualify as an exigency and agree to both the timing and duration.

*29 C.F.R. 825.126*

### **Pregnancy or Birth**

Both parents are entitled to FMLA leave to be with a healthy newborn child (i.e., bonding time) during the 12-month period beginning on the date of birth. In addition, the expectant mother is entitled to FMLA leave for incapacity due to pregnancy, for prenatal care, or for her own serious health condition following the birth of the child. The expectant mother is entitled to leave for incapacity due to pregnancy even though she does not receive treatment from a health-care provider during the absence and even if the absence does not last for more than three consecutive calendar days. A spouse is entitled to FMLA leave if needed to care for a pregnant spouse who is incapacitated, during her prenatal care, or following the birth of a child if the spouse has a serious health condition. [For the definition of "needed to care for," see 29 C.F.R. 825.124.] *29 C.F.R. 825.120*

### **Leave Entitlement and Use**

Except in the case of military caregiver leave, an eligible employee's FMLA leave entitlement is limited to a total of 12 workweeks of leave during a 12-month period for any one or more of the qualifying reasons.

Spouses who are employed by the same district may be limited to a combined total of 12 weeks of FMLA leave during any 12-month period if leave is taken for the birth of a

son or daughter, the placement of a child for adoption or foster care, or to care for a parent with a serious health condition.

*29 U.S.C. 2612(a), (f); 29 C.F.R. 825.120(a)(3), .200, .201*

### **Determining the 12-month Period**

Except with respect to military caregiver leave, a district may choose any one of the following methods for determining the "12-month period" in which the 12 weeks of leave entitlement occurs:

1. The calendar year;
2. Any fixed 12-month "leave year," such as a fiscal year or a year starting on an employee's "anniversary" date;
3. The 12-month period measured forward from the date any employee's first FMLA leave begins; or
4. A "rolling" 12-month period measured backward from the date an employee uses any FMLA leave.

*29 C.F.R. 825.200(b)*

### **Military Caregiver Leave**

In the case of military caregiver leave, an eligible employee's FMLA leave entitlement is limited to a total of 26 workweeks of leave during a "single 12-month period." The "single 12-month period" is measured forward from the date an employee's first FMLA leave to care for the covered service member begins, regardless of the method used by a district to determine the 12-month period for other FMLA leaves. During the "single 12-month period," an eligible employee's FMLA leave entitlement is limited to a combined total of 26 workweeks of FMLA leave for any qualifying reason. *29 C.F.R. 825.200(f), (g)*

Spouses who are employed by the same district may be limited to a combined total of 26 weeks of FMLA leave during the "single 12-month period" if leave is taken as military caregiver leave, for the birth of a son or daughter, for the placement of a child for adoption or foster care, or to care for a parent with a serious health condition. *29 C.F.R. 825.127(e)(3)*

### **FMLA and Workers' Compensation**

A serious health condition may result from injury to the employee "on or off" the job. If a district designates the leave as FMLA leave, the leave counts against the employee's FMLA leave entitlement. Because the workers' compensation absence is not unpaid, neither the employee nor the district may require the substitution of paid leave. However, a district and an employee may agree, where state law permits, to have paid leave supplement workers' compensation benefits.

If the health-care provider treating the employee for the workers' compensation injury certifies that the employee is able to return to a "light duty job" but is unable to return to the same or equivalent job, the employee may decline the district's offer of a "light duty job." As a result, the employee may lose workers' compensation payments, but is

entitled to remain on unpaid FMLA leave until the employee's FMLA leave entitlement is exhausted. As of the date workers' compensation benefits cease, the substitution provision becomes applicable and either the employee may elect or the district may require the use of accrued paid leave.

*29 C.F.R. 825.207(e)*

### **Maintenance of Health Benefits**

During any FMLA leave, a district must maintain the employee's coverage under any group health plan on the same conditions as coverage would have been provided if the employee had been continuously employed during the entire leave period.

An employee may choose not to retain group health plan coverage during FMLA leave. However, when the employee returns from leave, the employee is entitled to be reinstated on the same terms as before taking leave without any qualifying period, physical examination, exclusion of pre-existing conditions, and the like.

*29 U.S.C. 2614(c); 29 C.F.R. 825.209*

### **Payment of Premiums**

During FMLA leave, the employee must continue to pay the employee's share of group health plan premiums. If premiums are raised or lowered, the employee would be required to pay the new premium rates. *29 C.F.R. 825.210*

### **Failure to Pay Premiums**

Unless a district has an established policy providing a longer grace period, a district's obligations to maintain health insurance coverage cease if an employee's premium payment is more than 30 days late. In order to terminate the employee's coverage, the district must provide written notice to the employee that the payment has not been received. Such notice must be mailed to the employee at least 15 days before coverage is to cease, advising that coverage will be dropped on a specified date at least 15 days after the date of the letter unless the payment has been received by that date. Coverage for the employee may be terminated at the end of the 30-day grace period, if the required 15-day notice has been provided.

Upon the employee's return from FMLA leave, the district must still restore the employee to coverage/benefits equivalent to those the employee would have had if leave had not been taken and the premium payment(s) had not been missed. The employee may not be required to meet any qualification requirements imposed by the plan, including any new preexisting condition waiting period, to wait for an open season, or to pass a medical examination to obtain reinstatement of coverage.

*29 C.F.R. 825.212*

### **Sick Leave Pool**

- An employee who has exhausted all paid leave as well as any applicable compensatory time and who suffers from a catastrophic illness or injury or is absent due to the catastrophic illness or injury of a member of the employee's

immediate family may request the establishment of a sick leave pool, to which District employees may donate local leave for use by the eligible employee.

- The pool shall cease to exist when the employee no longer needs leave for the purpose requested, uses the maximum number of days allowed under a pool, or exhausts all leave days donated to the sick leave pool.
- The Superintendent shall develop regulations for the implementation of the sick leave pool that address the following:
  1. Procedures to request the establishment of a sick leave pool;
  2. The maximum number of days an employee may donate to a sick leave pool;
  3. The maximum number of days per school year an eligible employee may receive from a sick leave pool; and
  4. The return of unused days to donors.
- An employee may appeal a decision regarding the establishment or implementation of the District's sick leave pool in accordance with DGBA(LOCAL), beginning with the Superintendent or appropriate administrator.

[DEC\(LOCAL\) Compensation and Benefits: Leaves and Absences](#)

## Timesheets

### Overtime

The district compensates overtime for nonexempt employees in accordance with federal wage and hour laws. Only nonexempt employees (hourly employees and paraprofessional employees) are entitled to overtime compensation. Nonexempt employees are not authorized to work beyond their normal work schedule without advance approval from their supervisor. Working overtime without prior authorization is insubordination and may result in disciplinary actions up to and including termination.

Overtime is legally defined as all hours worked in excess of 40 hours in a workweek and is not measured by the day or by the employee's regular work schedule. Nonexempt employees that are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless they work more than 40 hours. For the purpose of calculating overtime, a workweek begins at midnight Sunday and ends at 11:59 p.m. Saturday.

Employees may be compensated for overtime (i.e., hours beyond 40 in a workweek) at the time-and-a-half rate with compensatory time off (comp time) or direct pay. The following applies to all nonexempt employees:

- Employees can accumulate up to 40 hours of comp time.
- Comp time must be used in the duty year that it is earned.
- Use of comp time may be at the employee's request with supervisor approval as workload permits, or at the supervisor's direction.
- An employee is required to use comp time before using available paid leave (e.g., sick, personal, vacation).
- Weekly time records will be maintained on all nonexempt employees for the purpose of wage and salary administration.

[DEAB\(LOCAL\) Compensation Plan: Wage and Hour Laws](#)

## Clocking-In & Out

All non-exempt employees (Para-professionals and Auxiliary) are required to record hours worked using the Employee Access system. The following regulations will apply:

1. Employees are required to clock in prior to their assigned start time, and must clock out when they go off duty.
2. Employees are required to clock out any time they leave the work site for any reason other than assigned work duties.
3. Employees must clock in and out at their designated duty station.
4. Depending on the department procedures, time recorded will be the work-time paid or employees will be paid from time sheets verified by actual recorded times. Any adjustments to the recorded time must be approved by the employee's supervisor.

## Direct Deposit (CHISD)

Cedar Hill ISD has chosen direct deposit as its method of pay. It is the responsibility of the employee to provide the payroll department with a Direct Deposit Authorization form along with a voided check, savings deposit slip or bank authorization letter. Employees will be able to view their paycheck detail and history via Skyward Employee Access, which is powered by Skyward.

### Direct Deposit Change

All changes to banking information shall be submitted to the payroll department at least 10 days prior to the next scheduled pay date. All changes must be submitted on the Request for Direct Deposit form. [Direct Deposit Form](#) If a transfer is deposited into a closed or incorrect account the payroll department is required to wait until the funds have been returned to the district's financial institution. This could take up to 7-10 business days.

## Internal Revenue Service

### Form W-4, Employee Withholding

The payroll department shall receive and enter employee payroll tax information form a signed, Form W-4. [2022 W4 Form](#) An employee may change their Form W-4 at any time of the year. The changes should be posted to their payroll record before the next

schedule pay date if possible; otherwise, the changes should be posted no later than the next pay date.

## Form W-2, Wage and Tax Statement

A W-2 tax form shows information about income earned from CHISD, amount of taxes withheld for your paycheck, benefits provided and other information for the year. This form is used to file federal and state (if applicable) taxes. All employees that received wages and/or paid federal taxes must receive a Form W2 on or before the filing deadline provided by the Internal Revenue System. [How to View - Print a W2](#)

## Form 1095-C, Employer-Provided Health Insurance Offer

A Form 1095-C is filed and furnished to any employee of an Applicable Large Employers (ALE) member who is a full-time employee for one or more months of the calendar. The Form 1095-C includes information about the health insurance coverage offered to you by CHISD. Form 1095-C, Part II, includes information about the coverage, if any, that CHISD offered to you and your spouse and dependent(s). ALE members must report that information for all twelve months of the calendar year for each employee.

# Required Deductions

## Teacher Retirement System or Social Security

The TRS retirement plan provides service and disability retirement benefits and death benefits. The TRS retirement plan is a defined benefit plan. This designation means that the amount of the retirement benefit you are paid is determined under a formula established by law. Once you begin service retirement under the rules of the plan, you are eligible to receive a monthly benefit for life. Your monthly benefit is “defined” by the formula; it is not limited to the amount of your accumulated contributions in your TRS member account. As a TRS member, you contribute a percentage of your eligible compensation as your share of the funding for your benefits. The contribution rate is set by the Texas Legislature. Your employer is required to deduct the contributions from your salary on a pre-tax basis and forward them directly to TRS for each month of eligible employment. Membership in TRS is required by law for eligible employees; participation in the retirement plan cannot be waived. The amount a member contributes is established by law; currently, the required member contribution rate is 8.0 percent of creditable compensation.

## Teacher Retirement System Care Insurance

If you are an active employee of a public school or other educational district, regional education service center, or an open-enrollment charter school, you also contribute 0.65

percent of your salary to TRS-Care, the retirees' group health benefits program. This amount is: not a member contribution to the retirement plan; is not deposited into your member contribution account; is not reflected on your Statement of Account; and is non-refundable.

## Federal Income Tax

Withholding is the amount of federal income tax withheld from your paycheck. The amount of income tax that is withheld from your paycheck depend on two factors:

1. The amount earned
2. The information provided on your Form W-4

## Medicare

Medicare is the country's health insurance program for people age 65 or older. The program helps with the cost of health care, but it does not cover all medical expenses or the cost of most long-term care. All employees who work in the U.S. are required to pay the current Medicare tax of 1.45%.

## Wage Garnishments

Wage garnishment is a legal procedure in which a person's earnings are required by court order to be withheld by an employer for the payment of a debt. Wage garnishment examples are child support, student loan, unpaid taxes, etc.

# Voluntary Deductions

## Health, Dental, Life Insurance

Other payroll deductions employees may elect include deductions for the employee's share of premiums for health, dental, life, and vision insurance; annuities; and higher education savings plans or prepaid tuition programs.

## 457 – FICA Alternative

What is a 457 FICA Alternative Plan? The 457 FICA Alternative Plan is a savings program for employees who are not eligible to participate in the State Employees' Retirement System. These individuals are normally your part-time, seasonal, and temporary employees.

# Leaving the District

## Retirement

If you wish to receive a retirement benefit, you must apply to TRS using the appropriate retirement application form. This form establishes your effective date of retirement. Retirement can be effective no earlier than either the last day of the month in which you file your application or the last day of either of the two previous months, provided you have terminated employment by the effective date of retirement. For example, if you want your retirement to be effective Jan. 31, you must terminate employment by Jan. 31 and file your retirement application no later than March 31. It is extremely important to file your retirement application with TRS by the deadline described above. However, it is also important to submit all other forms required as instructed in your retirement packet or in any TRS correspondence, you may receive. Failure to submit all required documents within 12 months of the retirement date you state on your retirement application will result in cancellation of your retirement application.

## Resignation

### **Contract Employees**

Contract employees may resign their position without penalty at the end of any school year if written notice is received at least 45 days before the first day of instruction of the following school year. A written notice of resignation should be submitted to the human resources department. Contract employees may resign at any other time only with the approval of the superintendent or the board of trustees. Resignation without consent may result in disciplinary action by the State Board for Educator Certification (SBEC).

The principal is required to notify the superintendent of an educator's resignation within seven business days following an alleged incident of misconduct for any of the acts listed in Reports to Texas Education Agency. The superintendent will notify SBEC when an employee resigns and there is evidence to indicate that the employee has engaged in such misconduct.

### **Non-contract Employees**

Non-contract employees may resign their positions at any time. A written notice of resignation should be submitted to the human resources department at least two weeks prior to the effective date. Employees are encouraged to include the reasons for leaving in the letter of resignation but are not required to do so.

The principal is required to notify the superintendent of a noncertified employee's resignation or termination within seven business days following an alleged incident of misconduct of abuse of a student, or was involved in a romantic relationship with or solicited or engaged in sexual conduct with a student or minor. The superintendent will notify TEA within seven business days of receiving a report from a principal, or of

knowing about an employee's resignation or termination following an alleged incident of misconduct described above.

## Dismissal or Nonrenewal of Contract Employees

Employees on probationary or term contracts can be dismissed during the school year according to the procedures outlined in district policies. Employees on probationary or term contracts can be nonrenewal at the end of the contract term. Contract employees dismissed during the school year, suspended without pay, or subject to a reduction in force are entitled to receive notice of the recommended action, an explanation of the charges against them, and an opportunity for a hearing. The timelines and procedures to be followed when a suspension, termination, or nonrenewal occurs will be provided when a written notice is given to an employee.

The principal is required to notify the superintendent of an educator's termination within seven business days following an alleged incident of misconduct for any of the acts listed in Reports to Texas Education Agency. The superintendent will notify SBEC when an employee is terminated and there is evidence to indicate that the employee has engaged in such misconduct.

Advance notification requirements do not apply when a contract employee is dismissed for failing to obtain or maintain appropriate certification or when the employee's certification is revoked for misconduct. Information on the timelines and procedures can be found in the DF series policies that are provided to employees or are available online.

## Dismissal of Non-Contract Employees

Non-contract employees are employed at will and may be dismissed without notice, a description of the reasons for dismissal, or a hearing. It is unlawful for the district to dismiss any employee for reasons of race, color, religion, sex, national origin, age, disability, military status, genetic information, any other basis protected by law, or in retaliation for the exercise of certain protected legal rights. Non-contract employees who are dismissed have the right to file a grievance. The dismissed employee must follow the district process outlined in this handbook when pursuing the grievance.

The principal is required to notify the superintendent of a noncertified employee's resignation or termination within seven business days following an alleged incident of misconduct of abuse of a student, or was involved in a romantic relationship with or solicited or engaged in sexual conduct with a student or minor. The superintendent will notify TEA within seven business days of receiving a report from a principal, or knew about an employee's resignation or termination following an alleged incident of misconduct described above.