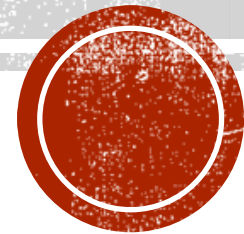


# **PAYROLL & BENEFITS**

**Presented for: Chimacum School District**

**By: Beth Michaelson, Contracted Payroll Officer, OESD #114**



# HOW IS MY PAY CALCULATED?

- Annual Contract Amount =  
Hourly Rate X Hours Per Day X (Number of Days Worked + Paid Holidays)
- Monthly Gross Pay = Annual Contract Amount ÷ 12
- Can be affected by:
  - leave periods (PFML, L&I, etc)
  - unpaid leave (use up all time off)
  - extra hours
- Example:
  - \$24,000 Annual Contract=  
$$\$24,000 \div 12 = \$2,000/\text{month}$$
  - This means that for school based staff, you will receive pay in the summer even if you are not working!



# HOW IS MY PAY CALCULATED?

## CONTINUED

- Extra Hours are filled out on a timesheet and approved by your supervisor. Extra hours are paid in the month following work.
  - Example: Employee works extra hours in October. The employee can expect to see the extra pay on their November 30<sup>th</sup> check.
  - What can cause a delay in extra pay?
    - Timesheet not turned in on time
    - Timesheets are hard to read – use your best handwriting
    - Timesheet is missing information



# PAYCHECK DEDUCTIONS

## ▪ Required:

- FICA
- Medicare
- Federal Income Tax (based solely off of your selections on IRS form W4)
- Retirement
- Workers' Compensation
- PFML
- Long Term Care (Wa Cares)

## ▪ Variable:

- Health Plan – if you waive medical coverage, Chimacum will pay the benefit but you will have no deduction.
- Medical FSA
- Additional Federal Withholding
- Deposit to a second bank account (savings, for example)
- Employee Paid Long Term Disability – Can be waived
- DRS Plan Choice will affect your deduction %
- DCP – Deferred Compensation Plan offered through DRS



# RETIREMENT

- Washington State Department of Retirement Systems
  - TRS – Teachers Retirement System: For Certificated Teachers
  - SERS – School Employees Retirement System: For Classified (non-certificated) staff
  - You will have 90 days to select a plan. Until that time, you will default into Plan 2. If you do not make a choice within the 90 days, this placement into Plan 2 is PERMANENT.
  - Retirement Plan Choice Information: <https://www.drs.wa.gov/choice/>
- Full Guide & Required Forms: <https://www.drs.wa.gov/wp-content/uploads/2021/07/MultiPCB.pdf>



# PAID FAMILY MEDICAL LEAVE

- In order to qualify for PFML benefits, you must have worked 820 hours in Washington in prior \*year (for details on qualifying period: <https://paidleave.wa.gov/question/qualifying-period/>)
- Qualified employees can request time for medical, family, & military leave.
- For all leave you must give your employer at least a 30-day written notice & save a copy.
- You must qualify for PFML benefits directly through the Employment Security Department. Application checklist: [https://paidleave.wa.gov/app/uploads/2020/11/2020.11\\_Applying-for-Leave\\_Checklist\\_English.pdf](https://paidleave.wa.gov/app/uploads/2020/11/2020.11_Applying-for-Leave_Checklist_English.pdf)



# SEBB – SCHOOL EMPLOYEES BENEFITS BOARD

- This health plan cooperative is mandated by state law
- Chimacum pays monthly for every employee whether you waive medical coverage or not
- [2022 SEBB School Employee Monthly Premiums](#)
- [School Employee Enrollment Guide](#)
- You will want to enroll online & attest to your use or nonuse of tobacco products as soon as possible to avoid a \$25 per month surcharge
- You may be required to verify eligibility for dependents that you enroll



# THE STANDARD (LTD)

- You are automatically opted into Long Term Disability Coverage for 60% of your insurable income upon hire through The Standard
- You CAN reduce to 50% coverage or opt out of long term disability coverage through SEBB My Account



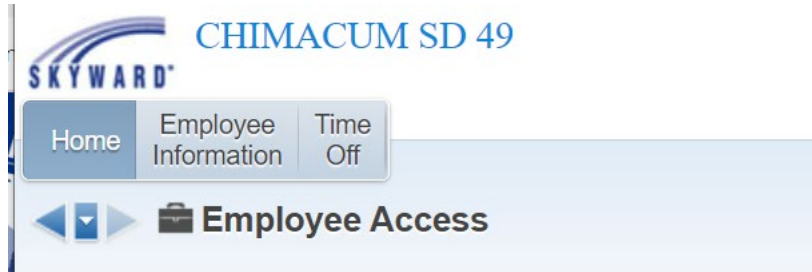


## **LONG TERM CARE ACT**

- Long Term Care Act was passed by legislature and then delayed, Long Term Care deductions were mandatory beginning July 2023
- In order be exempt state deductions, you will have to get a private Long Term Care insurance Plan.
  - If you have an exemption be sure to provide us with a copy
- Rate as passed in current legislation is \$.58 per \$100 of pay (.0058%)
- More info: <https://wacaresfund.wa.gov/>



# SKYWARD EMPLOYEE ACCESS



After payroll has been processed you will receive an email with a link to Employee Access (EA)

- View and print paystubs
- Download W2 Forms
- View time off balances (Skyward is the official time off record and is typically one month behind Frontline)
- Much More

Click [here](#) for instructions on how to navigate to EA



# 2023-2024 PAY DAYS

LAST WORKING DAY OF THE MONTH

- September 29<sup>th</sup>
- October 31<sup>st</sup>
- November 30<sup>th</sup>
- December 29<sup>th</sup>
- January 31<sup>st</sup>
- February 29<sup>th</sup>
- March 29<sup>th</sup>
- April 30<sup>th</sup>
- May 31<sup>st</sup>
- June 28<sup>th</sup>
- July 31<sup>st</sup>
- August 30<sup>th</sup>



# RECOMMENDATIONS

- Carefully read communications from Payroll
- Know your schedule
  - Work Days and Hours per day
  - Holidays
  - Non-School Days
- Verify your information
  - Time off balance – Time off is frontloaded at the end of September for 23-24 School Year. Look at EA Time of Status. Review your bargaining [agreement](#) for time off rules
  - Classified employees (non-teachers) will receive a letter and work calendar in October that has what payroll thinks you are working
    - Verify: Hours per day, Hourly rate, Work Days



# ANY QUESTIONS?

- My Contact Information

Beth Michaelson

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