

FINANCIAL MANAGEMENT

Payroll: Authorization and Control

To initiate a personnel action, the supervisor will initiate a personnel action notice. The notice shall be approved by:

- A. The personnel department giving assurances that the contemplated action is consistent with all rules and regulations related to the district's employment practices;
- B. The business department giving assurances that there are adequate funds covering the proposed action; and
- C. The superintendent giving final authority for the personnel action.

Unless otherwise indicated in their collective bargaining agreements, each employee will receive a salary warrant on the last working day of each month equal to 1/12 of the employee's yearly salary less statutory, contractual and voluntary deductions. Voluntary payroll deductions shall be authorized by the board of directors.

Present statutory deductions are as follows:

FICA	Deducted during the calendar year from each pay warrant beginning with January 1 payroll until the required amount is deducted.
MEDICAID	Deducted during the calendar year from each pay warrant.
WITHHOLDING TAX	Deducted according to the current Internal Revenue Service schedule.
L & I	Deducted from each pay warrant for all staff as set by the state Department of Labor and Industries.
RETIREMENT	<u>Washington State Public Employees' Retirement System</u> – Deducted from each pay warrant of non-certificated staff holding eligible positions at the rate set by the state. <u>Washington State Teachers' Retirement System</u> – Deducted from each pay warrant of certificated employees holding eligible positions at the rate set by the state.

Present contractual deductions are as follows:

HEALTH INSURANCE	Deducted from the pay warrant each month for the currently selected medical insurance company.
SALARY INSURANCE	Deducted from the pay warrant each month for the currently selected insurance company.
LIFE INSURANCE	Deducted from the pay warrant each month.
ASSOCIATION/UNION DUES	As negotiated in each agreement.

Present voluntary deductions are as follows:

CREDIT UNION	SAVINGS BONDS
UNITED WAY	CANCER INSURANCE
TAX-SHELTERED ANNUITIES	AD&D INSURANCE

Hourly or Daily Employment

All hourly or daily classified employees must submit time sheet #SP162. Time slips must be signed by the employer and approved by the employee's supervisor.

Leave

School district leave provisions are covered in district policies #5220 through #5327. Upon returning from a leave, the employee shall complete any related leave forms. The business office will compile the amount of leaves used on a monthly basis. Accrued leave will be reported on the employee's warrant statement. All employees must submit an absence affidavit when they do not report to work regardless of the nature of the absence – illness, emergency leave, nonreimbursable leave or vacation.