

400.10-L PAYROLL CHECKS/DIRECT DEPOSITS/TAX FORMS

I. PAY FREQUENCY

- A. Twice a month for all normally fixed-hour school employees; The 15th and the last business day of each month.
- B. Hourly paid employees will also be paid on this semi-monthly basis as follows; normal projected semi-monthly, 24 payments will be allocated and extra pay claims will *be required to be entered electronically* by the Monday following the week of service.
- C. Normally, each semi-monthly payroll cycle will address voluntary employee salary deductions for flexed medical/dependent care, annuities, health insurance, dues, etc...

II. PAY DAYS

A. Direct Deposits:

- 1. Direct Deposit payroll payments into an employee's bank account are required.
- 2. Direct deposits will be credited to an employee's bank account the morning of the payday.

B. Pay Day Exceptions:

- 1. If the normal payday falls on a Saturday, the direct deposits will be credited the previous Friday.
- 2. Sunday pay dates will cause the direct deposits to be credited the previous Friday.
- 3. Pay dates falling on FCIC holidays, will cause direct deposits to be credited on the previous business day.

III. WAGE WITHHOLDINGS

A. Income Tax, Medicare, and FICA: Withheld in accordance to State and Federal Laws.

B. State Retirement Funds:

Section 1: PERA for Support Staff: All non-certified staff participate according to state laws and have withholdings taken for retirement contribution on all wages paid by the education district.

Section 2: TRA for Certified Staff: Teacher retirement deduction will be made according to law on all wages earned regardless of service performed.

IV. PAYROLL AUTHORIZATIONS

- A. As per state law, all wage compensation requires Governing Board Action.
- B. The School Board enters into unit contracts and hires individual employees as well

as authorizes the superintendent to hire substitutes, seasonal, and temporary staff.

V. ADDITIONAL POLICY HANDBOOK AND ADMINISTRATIVE RULES & STATE AND FEDERAL LAWS

- A. **Federal Laws:** Those items not covered in the above areas will be dealt with through the areas stated in Topic IV and through application laws and administrative regulations.

VI. TAX FORMS

- A. The Freshwater Education District will electronically distribute legally required tax documents for all active employees, unless employee opt out.
- B. Tax documents will be mailed to any terminated employees.

Legal References: MS 15A.018 RELATED ADMINISTRATIVE RULES: Appropriate information in staff policy handbooks and on employment notices where appropriate.