RAYMONDVILLE ISD

Raymondville ISD, it all starts here.

PAYROLL MANUAL

Raymondville Independent School District

Payroll Manual

Raymondville Independent School District
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INTRODUCTION

This document is provided to assist employees in understanding payroll policies, procedures, and practices. In this booklet you will find important information regarding payroll policies and procedures that we hope will answer any questions you have. We encourage you to keep the booklet handy to use as a reference throughout the year.

There is an important acknowledgement located in the back of the booklet which must be returned to this office upon your review. Please return the Acknowledgement of Understanding form to the Payroll Department within five days of receipt.

The Financial Services staff is committed to providing you with professional, helpful and courteous service.

Pay Administration

The Superintendent shall administer the compensation plans consistent with the budget approved by the Board. The Superintendent or designee shall classify each job title within the compensation plans based on the qualifications and duties of the position. Within these classifications, the Superintendent or designee shall determine appropriate pay for new employees and employees reassigned to different positions.

Annual Pay Increases

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. The Superintendent or designee shall determine annual increases for individual employees, within the budgeted amounts.

Annualized Salary Required

The District shall pay all salaried employees over 12 months, regardless of the number of months employed during the school year. A salaried employee shall receive his or her salary in equal monthly payments, beginning with the first pay period of the school year.

Example Salary Calculation*

The information below provides examples of the calculation for an employee working a full 187 or 226 work schedule compared to an employee working less than the full 187 or 226 work schedule (late start), *The examples are general and are intended for illustration purposes only. Futhermore, the examples are not intended to be a substitute for official salary/compensation calculations.

Example 12 Month Employee

New Hire
Works 226 days of 226 schedule
Yearly Salary - $40,000 for 226
Start Date: 07/01/2011
Days Worked: 226
Daily Rate: $176.99 (approximate)
Salary: $40,000 for 226 days
Paycheck: Approx. $3,333
Pay Periods: 12 (July – June)

Late Hire
Works 166 days of 226 schedule
Yearly Salary - $40,000 for 226
Start Date: 10/01/2011
Days Worked: 166 (approximate)
Daily Rate: $176.99 (approximate)
Salary: $29,380 for 166 days (approximate)
Paycheck: Approx. $3,264
Pay Periods (approx.): 9 (October – June)

Example Teacher

New Hire
Works 187 days of 187 schedule
Yearly Salary - $43,253 for 187
Start Date: 08/10/2011
Days Worked: 187
Daily Rate: $231.30 (approximate)
Salary: $43,253 for 187 days
Paycheck: Approx. $3,604
Pay Periods: 12 (Sept. – Aug.)

Late Hire
Works 99 days of 187 schedule
Yearly Salary - $43,253 for 187
Start Date: 01/02/2011
Days Worked: 99 (approximate)
Daily Rate: $231.30 (approximate)
Salary: $22,899 for 99 days (approximate)
Paycheck: Approx. $3,271
Pay Periods (approx.): 7 (Feb. – Aug.)

Classification of Positions

The Superintendent or designee shall determine the classification of positions or employees as "exempt" or "nonexempt" for purpose of payment of overtime in compliance with the Fair Labor Standards Act (FLSA).

Exempt

The District shall pay employees who are exempt from the overtime pay requirements of the FLSA on a salary basis. The salaries of these employees are intended to cover all hours worked, and the District shall not make deductions that are prohibited under the FLSA.

An employee who believes deductions have been made from his or her salary in violation of this policy should bring the matter to the District's attention, through the District's complaint policy. [See DGBA] If improper deductions are confirmed, the District will reimburse the employee and take steps to ensure future compliance with the FLSA.

The Superintendent or designee may assign non-contractual supplemental duties to personnel exempt under the FLSA as needed. [See DK(LOCAL)] The employee shall be compensated for these assignments according to the District's compensation plans.

Nonexempt

Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless the employee works more than 40 hours.

A non exempt employee shall have the approval of his or her supervisor before working overtime. An employee who works overtime without prior approval is subject to discipline but shall be compensated in accordance with the FLSA.

Supplemental Pay Procedures

All district employees, full time or part-time, must be paid through Payroll for any type of compensation (example: non overnight meals, extra duty pay and etc.), EXCEPT reimbursements for overnight travel, mileage, fees, dues, and etc. If an employee earned wages in a second unrelated job such as judging contests, athletic events and so forth, the compensation will go through Payroll. Meal reimbursement will be paid to employee upon proof of receipt and within the allotted travel meal reimbursement amounts.
(No gratuity/tips or alcohol purchases will be reimbursed.)

These payment requests do not belong on a requisition, but should be sent through regular payroll channels using the Sign In/Payroll Pay Sheet or Electronic Timesheet with appropriate backup attached.

All supplemental pay will be included along with the monthly pay unless employee requests differently. Any supplemental pay not included with monthly pay will be subject to 25% withholding. Additional information on supplemental pay withholding is available at www.irs.gov.

There are two types of supplemental forms (Sign In/Payroll Sheet and Electronic Timesheet each of which require the signature/approval of the employee and supervisor.

Sign In/Payroll Sheet

Exempt employees (professionals) who perform other duties in addition to their regular assignments are paid supplemental pay.

Teacher Extra Duty will not be compensated if no students are in attendance.

Electronic Time Keeping

Employees who are considered non-exempt are required to clock in/out.

Electronic Time Sheet Procedures

a. Clock in/out on a daily basis,
b. Submit Electronic Timesheets every Friday, unless an adjustment is needed.
c. Time adjustments are to be taken care of as soon as possible.
d. Time Clock Card replacement fee is $15.00 per card

Round Time Chart (Salary Hourly Employees & Professional Extra Duty

According to the FLSA, an employer may disregard working time that is insubstantial or insignificant periods of time beyond the scheduled working hours, which cannot as a practical administrative matter be precisely recorded for payroll purposes. These periods of time are referred to as per Employers should establish rounding rules. (CFR 785.47)

Minutes rounding rules:

0-7 minutes = 0
8-22 minutes = .25
23-37 minutes = .50
38- 52 minutes = .75
53- 60 minutes = 1.00

*Employee time from 1 to 7 minutes may be rounded down, and thus not counted as hours worked, but employee time from 8 to 14 minutes must be rounded up and counted as a quarter hour of work time.

Overtime

Nonexempt employees will receive compensation, either monetarily or in time, for all hours actually **worked** in excess of 40 hours per week (leave days do not count toward hours for overtime). Overtime is not measured by the day or by the employee's regular work schedule. Employees who are approved to work beyond their normal schedule, but less than 40 hours per week will be compensated at straight time. Prior to working overtime, employees will be informed whether the overtime is to be compensated monetarily or in time.

All overtime worked must be approved by a supervisor in advance. Supervisors are responsible for preventing unauthorized overtime. Employees who work unauthorized overtime may be subject to disciplinary action. Employees are to submit an overtime approval form for any excess hours of their 40 weekly hours.

Overtime will be calculated by multiplying hours worked in excess of 40 by one and one-half times the regular hourly rate of pay. If a nonexempt employee has more than one nonexempt job in the District, hours will be combined for calculating overtime; if the level of compensation differs, compensation for any overtime will be based upon where the hours exceed 40 and be paid at time and half of the hourly rates of the two positions.

Flex Time

At the District's option, nonexempt employees may receive flex time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will be used as flex time rather than pay.

Accrual

Flex time earned by nonexempt employees may not accrue.

Use

An employee shall use flex time within the same work week in which it is earned. If an employee has any unused flex time remaining at the end of the work week, the employee shall receive overtime pay.

Flex time may be used at either the employee's or the Supervisor's option. An employee may use flex time in accordance with the District's leave policies and if such use does not unduly disrupt the operations of the District. [See DEC(LOCAL)] The District may require an employee to use flex time when in the best interest of the District.

For more information on Flex Time please contact the Human Resource Office.

Substitute Teachers

At the beginning of each school year, the Superintendent or a designee shall compile a list of qualified substitute teachers available for the school year. This list shall be approved by the Superintendent and distributed to all principals. The list shall indicate each individual's qualifications. Principals shall request and receive specific authorization from the Superintendent or designee before employing any substitute not on the approved list.

- Application

Persons wishing to substitute teach in the District shall make application through usual channels. [See DC(LOCAL)]

- Documentation

Approved substitutes shall have on file with the District:

1. The District's application form;

2. A record of highest education attained, including high school diploma, GED certificate, or transcript for all college work, and/or Texas certificates;

3. An income tax withholding form; and

4. Verification of completion of a criminal history record check.

- Qualifications

The District shall attempt to hire certified teachers as substitutes whenever possible; however, no person shall be employed as a substitute who does not have at least a high school diploma or GED.

- Selection

Principals shall give first consideration to the most qualified teachers on the approved substitute list and shall make an effort to place substitutes in their field of interest or the field in which they are best qualified.

- Pay

The rates for substitute pay shall be set by the Board and recorded in Board minutes.

- Performance Responsibility

A substitute shall be subject to all duties of a regular classroom teacher.

All Substitute Teachers will have the option to enroll in Health Insurance through the district beginning with the 2014-2015 school year.

All substitutes must be reported to the Human Resource Office on a daily basis. Beginning with the 2014-2015 school year, Substitute Teachers will only be able to work 3 days a week in order to avoid penalties associated with the Affordable Care Act. Substitute Teachers will now be required to clock in and out for attendance purposes every day that they are called in to work.

For more information on Substitute Teachers please contact the Human Resource Office.

Tutors

Applicants are required to apply for Tutors positions through Human Resources Office. Tutors will not be hired under Contracted Services arrangement. This position is considered a temporary position and this position allows for a maximum of 19 hours per week.

Pay rates are categorized by:

- Certified Teacher
- Bachelors Degree
- Non-Degreed

Game Workers

Employees working as Game Workers for sporting events will be paid through Payroll based on pay schedules. Each Game Worker Form shall be signed and dated by the employee and the supervisor.

Reporting Absences

All employees must report their absences using Personnel Absence Report Form.

For more information on reporting absences on the Personnel absence Report Form please contact the Human Resource Office.

Donating Local Sick Leave

Any District employee may donate to another District employee up to two local leave days earned during the current school year. The employee receiving the leave (donee) shall be entitled to all benefits attached to the leave. The District employee making such donation shall have the amount of the donated leave deducted from his or her local leave balance.

An employee shall submit a written request to the Business Office by completing the appropriate form. The Superintendent shall have final authority for approval of donation requests; changes shall not be made once final approval has been given.

An employee shall not use the District's e-mail system to solicit donated days. Donated days shall not be accrued to an employee without the prior approval from the Superintendent.

On a voluntary basis, any district employee may donate up to two local leave days per year from the employee's accumulated balance to other employees by classification as follows:

1. Administrator employees may donate days to other administrator employees.

2. Professional employees may donate days to other professional employees, paraprofessional employees, or auxiliary employees.

3. Paraprofessional employees may donate days only to other paraprofessional employees or auxiliary employees.

An employee, who has exhausted all available leave, including extended leave if applicable, shall be eligible to receive donated leave.

To be eligible for donated leave, the employee shall have been absent at least five workdays without pay before requesting donated days. No retro adjustments shall be allowed on donated days at the end of each semester. The donated days may be used for purposes of catastrophic personal illness or injury, catastrophic illness or injury in the immediate family, family emergency, or death in the immediate family.

Appeal

All decisions regarding the establishment of the District's donating local sick leave may be appealed in accordance with DGBA (LOCAL), beginning with the Superintendent or designee.
For more information on Donating Local Sick Leave please contact the Human Resource Office.

Docks

Docks will be processed in full unless the amount docked is more than half of the employee's pay.

Family and Medical Leave

For more information on Family and Medical Leave please contact the Human Resource Office.

Workers Compensation

For reporting absences under Workers Compensation please contact the Human Resource Office. Employee should report work related injuries to immediate supervisor, if not available contact Payroll/Benefits Department.
**Hourly Employee must stay clocked in until employee leaves doctor's office on the date of incident.*

Direct Deposit Authorization Form

If an employee wishes to enroll in Direct Deposit of payroll checks, then a Direct Deposit Authorization Form must be submitted.

1. Accurately fill in Employee's Name, ID#, and Date.
2. Form must be signed by the employee.
3. An employee's check may be direct deposited into a checking account or a savings account, or may be "split" into two accounts (checking and savings).
4. Attach a voided check to the bottom of the form.
5. If an employee wishes to stop a Direct Deposit of payroll checks, then a Direct Deposit Cancellation Form must be submitted. This form must be signed and dated by the employee.

Employee is responsible for notifying the payroll department regarding any account changes. Failure to notify the payroll department of account changes by the payroll deadline may result in a delay in receiving funds.

Compass Payroll PaySource Card

If an employee would like to enroll in direct deposit, but does not have a checking/savings account, the Payroll Department is offering a payroll pay card as an alternative option. Please contact the Payroll Department for additional information and enrollment. The PaySource Payroll Card Enrollment Form must be completed at the Business Office in order to verify employee information.

W-4 Form

Employees must complete a W-4 form so that the payroll department can withhold the correct federal income tax from wages. Because tax situations can change, a new form may be necessary. Please consult a tax advisor with any questions regarding withholding. A new W-4 form can be accessed from the IRS website (www.irs.gov) and are also available on the payroll website under forms. A new properly executed form will replace all prior forms received.

Medicare Tax Information

Employees hired by Raymondville ISD after March 31, 1986, are required to contribute 1.45 percent of their gross pay to the Medicare program operated by the Social Security Administration.
457 – FICA Alternative

Raymondville ISD does not deduct for social security. The 457 FICA Alternative program has been established for temporary and part-time employees who are not eligible for TRS membership. The deduction is 7.5 percent of gross pay and is deducted on a pre-tax basis.

Questions regarding the 457-FICA Alternative Plan may be directed to our third party administrator, National Benefit Services at 1-800-274-0503.

Teacher Retirement (TRS)

Texas public school employees employed in a TRS eligible position must contribute to TRS. The total deduction is 7.35 percent of TRS-eligible wages. This deduction consists of a 7.7 percent pre-tax deduction and a .65 percent after-tax deduction for the TRS-Care program.

Each employee that is participating in the TRS program will receive an annual statement of their account showing all deposits made from September through August. The annual statement is provided by TRS. Please keep your address updated to ensure receipt of your statement. If you have moved, you can obtain a Change of Address form from the Business Office. [See Exhibit K- TRS change of Address]

If you are planning to retire under TRS, you should notify TRS as soon as possible to obtain a retirement packet. You can request this packet and other information from TRS. Contact information for TRS is listed below.

Teacher Retirement System of Texas 1000 Red River Street
Austin, Texas 78701-2698
1-800-223-8778
http://www.trs.state.tx.us/

Annual Election-Cafeteria Plan

Each school year, an active employee must elect in writing whether to designate a portion of the employee's compensation to be used as a health care supplementation. The election must be made at the same time that the employee elects to participate in a cafeteria plan, if applicable. Education Code 22.105

W-2 Forms

W-2 Forms will be sent on or before January 31st each year. It is very important to keep your mailing address updated. If you have moved, please complete an update W-4 to the payroll dept.

To replace a lost W-2 form, contact the payroll department. A replacement W-2 may be provided with a complete request form and a current Photo I.D.

Payroll Cycles

The following annual pay cycles* apply for employment classifications in the District:

EMPLOYEE CLASSIFICATION PAY CYCLE

Professional & Paraprofessional Personnel

12 - month employees July 1 – June 30
11 - month employees August 1 – July 31
10 - month employees September 1 – August 31

*The following pay cycles exist solely for budgetary purposes and do not represent a term of employment for non-contractual personnel.

Secretaries & Clerks

12 - month employees July 1 – June 30
11 - month employees 10 - month employees

Maintenance, Custodial, Transportation and Food Service Personnel

12 - month employees July 1 – June 30

Payroll Schedules

The payroll Schedules include pay dates, pay periods and deadline dates to submit payroll forms to the business office.

Workweek Defined

For purposes of FLSA compliance, the workweek for District employees shall be 12:00 a.m. Saturday until 11:59 p.m. Friday.

Issuing Checks

Procedures for issuance of checks are as follows:

Monthly payroll checks will be issued on the 25th of each month unless the 25th falls on a holiday or weekend then the payroll checks will be issued earlier. Bi-weekly checks will be issued every other Friday, starting with July 10, 2020 as the first pay date, unless the Friday falls on a holiday or weekend then the payroll checks will be issued earlier.

All payroll checks will be mailed the day before pay day.

Reissuing of checks (ex: lost in the mail/damaged)

Reissuing of checks must be requested in writing to the payroll office. An email will be sufficient as long as it is sent from your district email address. A stop payment will be issued on the original check, and a reissue will be processed within 10 business days. If the original check is returned to the payroll office within the 10 business days a replacement can be processed sooner.

Fees Associated with Reissuing of Checks

There will be a $15.00 stop payment fee for, but not limited to, lost, stolen or damaged checks. The fee will have to be paid before the payroll department processes a replacement check.

Early Separation

If a salaried employee separates from service before the last day of instruction, the employee shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. For purposes of this policy, “separation from service” shall be as defined in IRS regulation 26 CFR 1.409A-1(h).

A salaried employee who separates from service on or after the last day of instruction shall be paid as follows:

An employee who is retiring under the Texas Teacher Retirement System shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. If the employee is eligible and elects to continue enrollment in the District’s group health coverage for one or more months of the summer, the employee must continue to receive their monthly check throughout summer.

All employees shall be paid according to the annualized salary provisions above. [For provisions on continuation of coverage after resignation, see CRD (LEGAL).]

Records

The District will maintain in the central payroll office weekly time records on all nonexempt employees. Records will indicate all hours worked. Weekly time records must be verified by the supervisor and the employee and submitted to the payroll office on designated dates. All payroll records, including time records, will be maintained for a period of three years and will be made available for inspection by government authorities upon request.

Request for Records

Request for records form must be completed and submitted to payroll department. Fees included to complete this process are as follows:

1. Copy fee
2. Certified mail fee

Reminders from the Payroll Department

- Failure to turn in payroll paperwork by deadlines may prevent timely pay of employees, tutors and substitutes.
- Always use current forms.
- Refer to the Payroll Due Date Schedule for dates included in each pay period and the specific DUE dates. Please note that the due date is the date information must be RECEIVED by the payroll department. Should any problem arise in being able to comply with the due date, be sure to contact the Payroll Office.
- All time sheets/supplemental sheets must be signed by the appropriate Principal/Supervisor. Stamped signatures are not acceptable. A Principal/Supervisor cannot approve their own time sheet/supplemental sheet. An additional supervisory signature must be obtained.
- Extra duty pay for non-exempt employees will be paid at straight time up to 40 hours per week. Anything over 40 hours per week will be paid time and one-half.
- It is the responsibility of the employee to verify their payroll check for accuracy of hours paid. If there are errors or omissions please submit them with proper documentation to the payroll office no later than the next business day. Adjustments will be processed on the next payroll date.
- Payroll advances are not allowed.

- All forms listed on the appendix can be accessed at the school districts' website: www.raymondvilleisd.org
- The Payroll office makes every effort to ensure that employee's pay, leave, and other information are correct. Unfortunately, however, mistakes can occur. It is the employee's responsibility to review their payroll information each pay day for accuracy, including but not limited to compensation, leave, federal withholding status and deductions.
- As noted previously, the Payroll office makes every effort to ensure the accuracy of payroll information. Corrections of errors are handled as judiciously as possible. Employees grant the District the right to deduct from future paychecks any amount which is overpaid in error or amounts owed to the District.
- Employees can view/print payroll and leave information by logging on to employee access through the districts website www.raymondvilleisd.org. Login Name/Password can be obtain from the technology department.

Forms/Information available on the Payroll Website

https://www.raymondvilleisd.org/284500_3

1. Cafeteria Plan Election Form
2. Deductions Cancellation Form
3. Direct Deposit Authorization
4. Direct Deposit Cancellation
5. Employee Time Sheet
6. Payroll Manual
7. Pay Schedules
8. Request for Records in Payroll/Benefits File 9.Sign In/Payroll Sheet
10. Standard Payroll Request
11. TRS Active Care Enrollment Application and Change Form
12. W-4 Form
13. UIL Event Payment Voucher