

PAYROLL

(section 230)

PAYROLL PROCEDURES

A) General Payroll Information

Pay days are every other Wednesday (see ***Pay Schedule*** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#)). Submission of time cards to Payroll is the Wednesday before pay day. All payments made to district employees for services rendered must be processed through the Payroll Department and will be included in their W-2 earnings.

The Internal Revenue Service regards any payment made to an employee, for all services unrelated to the employee's normal duties, as employee W-2 earnings.

All professional employee additional/extra payments should be on blue time cards and submitted to the Payroll Department according to instructions.

In addition to the normal payroll deductions, this department handles all the payroll deductions included in [Board Policy - Payroll Deductions 615AG1](#).

All payroll deduction forms can be can be downloaded from the payroll section of the District's website ([Administration/Departments/Business & Finance/Payroll](#)).

B) Time Clock – Custodial and Support Personnel

The electronic system provides time clocks for employees to record all time worked. The electronic time tracking system will provide accurate and permanent records for possible review by wage-and-hour officials, and for the protection and benefit of the employee. All time worked, including overtime, will be recorded and approvals for payment on the electronic time tracking system. The electronic time tracking system will also show payments for holidays, personal days, vacations, sick days, etc.

- 1) Every custodial and support employee will be required to record his/her own time worked using the time clock provided. The custodial and support employees are defined as employees in the West Chester Area Education Support Professional Association Bargaining Unit and employees in the West Chester Service Support Professionals Bargaining Unit.
- 2) The payroll period consists of 2 weeks, beginning on alternate Wednesdays and ending on alternate Tuesdays.
- 3) Payday is the Wednesday following one week after the close of the pay period.
- 4) It is a job requirement that all custodial and support employees must clock in at the beginning of their work day and clock out at the end of the workday at their worksite. Under certain conditions, such as training at an offsite location, extracurricular events, etc., the employee should report time worked to their supervisor so that the time worked can be manually entered.
- 5) Other requirements and guidelines include:

- a) Employees are expected to clock in and clock out at their scheduled times
- b) Clock in/out times will be rounded to the nearest tenth of an hour.

Time Punched	Rounded To
7:54 AM	7:54 AM
7:55 AM	7:54 AM
7:56 AM	7:54 AM
7:57 AM	8:00 AM
7:58 AM	8:00 AM
7:59 AM	8:00 AM

Time Punched	Rounded To
8:00 AM	8:00 AM
8:01 AM	8:00 AM
8:02 AM	8:00 AM
8:03 AM	8:06 AM
8:04 AM	8:06 AM
8:05 AM	8:06 AM

Time Punched	Rounded To
8:06 AM	8:06 AM
8:07 AM	8:06 AM
8:08 AM	8:06 AM
8:09 AM	8:12 AM
8:10 AM	8:12 AM
8:11 AM	8:12 AM

- c) It is prohibited to abuse or take advantage of the time clock rounding system.
 - d) IN – Employees must clock IN at the start of the regular work schedule.
 - e) OUT – Employees must clock OUT at the end of the scheduled work hours.
- 6) Falsification, Tampering and Unauthorized viewing:
- Due to the severity of the infraction below, there will be immediate discipline enforced up to and including termination for the following:
- a) Any attempt to tamper with the timekeeping hardware or software
 - b) Punching in for an absent or late employee (“buddy punching”) or sharing log-in information
 - c) Anyone interfering with the electronic system
 - d) Unauthorized viewing of another employee’s time in the system
- The supervisor and Human Resource Office will view the specific details of such an infraction, included but not limited to the above infractions, and will develop an appropriate response.
- 7) Clock Problems:
- If an employee is unable to punch in or out because of a time clock malfunction or accidental oversight, it is the employee’s responsibility to immediately inform their supervisor. In this situation, the employee’s supervisor will manually clock the employee in or out. The supervisor will then notify the Payroll Office of any clock problems.
- 8) Employees will be paid overtime in accordance with their collective bargaining agreement and the Board’s policy. All overtime will be calculated and recorded through the electronic time tracking system. All overtime must be pre-approved by the principal or appropriate supervisor. Employees are to clock IN at the start and OUT at the completion of the authorized overtime when there is a break in service between regularly scheduled hours and overtime hours.
 - 9) Any errors or omissions on the electronic time tracking system are to be immediately brought to the attention of the employee’s supervisor for correction.

- 10) Employees will be paid for time not worked (vacation, holidays, personal days, sick leave, etc.) in accordance with their respective collective bargaining agreements and Board policy.
- 11) The principal or supervisor is to approve the electronic timecard, authorizing payment for the time worked during the payroll period. The Payroll Department will not process timecards that are not approved by a principal or supervisor.
- 12) The employee's supervisor is to review the time card procedure with each employee and is responsible for seeing that they comply with the policy.
- 13) Federal, State, and local governments require payroll forms and electronic time cards to be filled out completely and accurately. IF THE ABOVE PROCEDURES ARE NOT FOLLOWED, TIME CARDS WILL BE RETURNED FOR CORRECTION OR ADDITIONS.

C) Professional Time Cards (Blue Time Cards)

Professional time cards are to be used to record time worked by: librarians, homebound instructors; and for payments to teachers for the teacher programs: ex: curriculum writing and workshops, summer school, bus duty, coverage for Federal Programs, extra class coverage, extended athletic seasons, and extracurricular athletics, etc. Use the professional time cards as follows:

Use **BLUE** cards for all extra duty coverages. They can be printed on blue paper, double sided, flipped on short edge and can be found under [Administration/Departments/Business & Finance/Payroll](#)

Time cards are to be submitted in accordance with established time card submission dates (see **Pay Schedule** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#))

1) Procedures for Completing Professional Time Cards

- a) Employee.# Fill in the Employee number of the employee to be paid
- b) Budget Code: Fill in appropriate budget code according to expenditure type.
- c) Name: Print Name (Last-First-Initial)
- d) Address: Print complete address. If this is a change, get the proper forms from the district website and submit them to the Human Resources Office.
- e) Date: Fill in for those days worked (month-day-year).
- f) Description: Complete in detail the justification for substitute or coverage as follows:
 - (1) If providing class coverage, give reason & name of person for whom you are covering.
 - (2) If the above is covering a professional position vacancy, give class/school & send time card to Director of Human Resources.
 - (3) Homebound Instruction – indicate the name of student receiving instruction.
 - (4) Federal Programs – identify specific program (Title I, Title II, etc.)

- (5) Supplemental Contract Payments – give the type of work such as bus duty, newspaper, yearbook, extended athletic season, etc.
- (6) Workshops – give the name of workshop or training such as curriculum writing, computer workshop, etc.
- (7) Miscellaneous Extra Duty – List specific extra duty such as IEP's, peer coaching, teacher induction or special project, etc.
- g) Building: Print name of building where work was performed.
- h) Time: Indicate hours worked if services are rendered on an hourly basis and cross out the word day.
- i) Totals: Total hours or days for each week and grand total.
- j) Signature: Sign time card and submit to immediate supervisor for approval and hourly rates, i.e. hourly teaching rate.
- k) Date: Fill in the date and have the supervisor sign the card.
- l) Second Approvers for Professional time card
 - (1) Bus Duty Director of Elementary or Secondary Education
 - (2) Class Coverage
 - (a) Regular Education Director of Human Resources
 - (b) Special Education/Gifted Director of Pupil Services
 - (3) Curriculum Workshops Supervisor providing training

Federal, State, and local governments require payroll forms and electronic time cards to be filled out completely and accurately. IF THE ABOVE PROCEDURES ARE NOT FOLLOWED, TIME CARDS WILL BE RETURNED FOR CORRECTION OR ADDITIONS.

D) Extended School Year Payroll Guidelines

District in-house extended school year (ESY) is held each summer. The in-house ESY program means only ESY programs that are held within school district buildings and does not include in-home tutoring services (See Summer Tutoring Payroll Guidelines).

The length of the District in-house program is determined annually by Special Education administrator. It should also be noted that some students may qualify for more or less than the annual length of the program as determined by their IEP team. Staffing for those instances will be addressed on an individual need basis.

This program is staffed by both certified teaching staff and hourly instructional assistants who chose to be employed during these summer hours.

1) Payroll Information

Pay days are every other Wednesday. Submissions of timecards are due to Payroll the Wednesday before pay day. Timecards for ESY must be approved by the appropriate Special Education ESY administrator(s) prior to submission to Payroll.

The Special Education administrator(s) will check hours calculated on timecards. If a discrepancy in the calculation of hours is found, the employee will be notified by the Special Education administrator(s), prior to the timecard being submitted to payroll. The discrepancy can be discussed at that time between the Special Education administrator(s) and the employee.

All employees working during ESY will be paid for no more than ½ hour prior to and a ½ hour following the students scheduled times, unless approved ahead of time by the Special Education administrator(s).

2) Teaching Staff (teachers, speech therapists and psychologists)

Teaching staff are to complete blue timecards for their ESY work only. If other work was completed in addition to ESY, a separate blue time card must be completed. ESY time cannot be combined with other duties on a timecard. Teaching staff will be paid at 80% of their hourly rate during ESY.

3) Instructional Assistants

Instructional assistants are required to clock in and out using the building time clock and should reflect ESY work only. Instructional assistants will be paid for the actual hours worked. Hours will be calculated in tenths of hours or 6-minute increments based on the scale below. Instructional assistants will be paid 100% of their hourly rate for time worked.

Time Punched	Rounded To
7:54 AM	7:54 AM
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7:58 AM	8:00 AM
7:59 AM	8:00 AM

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8:05 AM	8:06 AM

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4) Leave Time

As the ESY calendar falls during the summer months, employees cannot use the leave time allotted for days during their normal 10-month work schedule. Therefore, all staff will be allotted one paid sick day during the ESY calendar. ESY staff will not be paid for any personal days and/or holidays that fall during the weeks of ESY, but will be allowed approved unpaid leave with permission ahead of time by the Special Education administrator(s).

E) Direct Deposit of Paychecks

The Payroll Department requires Direct Deposit of the bi-weekly paychecks, which allows an employee to electronically deposit their paycheck into ONE checking or savings account of the employee's choice.

To enroll, it is necessary to complete an authorization form which can be obtained from the Payroll Department or can be downloaded from the payroll section of the District's website (see **Direct Deposit Form** on left side of web page under [Administration/Departments/Business & Finance/Payroll](#))
The authorization form is a 3-step procedure:

- 1) Employee information
- 2) For a Checking Account, the employee must attach a voided check
- 3) For a Savings Account, the employee must take the form to your financial organization to complete section #2
- 4) Return the completed form to payroll.

DIRECT DEPOSIT will become effective approximately 4 weeks later or 2 pay periods.

Pay stubs will be emailed bi-weekly to employees.

F) Employee Access Center

The [Employee Access Center \(EAC\)](#) is available within the West Chester Area School District intranet. It is currently unavailable from the internet. From this side, employees may access the following:

- 1) Demographic Information
- 2) Teaching Staff Certification
- 3) Payroll Checks
- 4) Salary and Benefits
- 5) Leave Information
- 6) Print W2s
- 7) Tax Information
- 8) Deductions and Benefits

G) TAX-SHELTERED ANNUITIES 403(B) PLANS

West Chester uses a third party administrator, The Omni Group, to handle all 403(b) requests, via their website, www.omni403b.com or call 877-544-6664. We do not promote any of these companies over any other. Employees must determine which company is best for their needs. A list of the approved service providers can be found on The Omni Group website, www.omni403b.com.

The payroll deductions withheld for tax-sheltered accounts are sent via ACH payment to the third party administrator bi-weekly.

All information is received in the payroll department electronically from The Omni Group.

NO NEW Tax Shelter Annuity Company will be added unless **FIFTEEN** (15) "First-Time" tax-shelter participants have submitted salary reduction agreements with the new company and to the Director of Business Affairs.