

## **400.10-L PAYROLL CHECKS/DIRECT DEPOSITS**

### **I. PAY FREQUENCY**

- A. Twice a month for all normally fixed-hour school employees; The 15<sup>th</sup> and the last business day of each month.
- B. Hourly paid employees will also be paid on this semi-monthly basis as follows: 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 or Sunday, the direct deposits will be credited the previous business day.
- 2. 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 with 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 of laws and administrative regulations.

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