

**San Benito
Consolidated
Independent
School District**



**2019-2020
Payroll Operating Procedures
Manual**

Table of Contents

General Information.....	3
Payroll Department Mission Statement.....	3
Payroll Department Staff	3
Payroll Department Functions	4
Payroll Department Reference Information	4
Data Entry and Validation	6
Segregation of Duties	6
Retention of Records	6
Data System Security & Access	6
Assignment of Access and Passwords.....	7
Revoking Access to Data Systems	8
Payroll Department Staff Training	8
Payroll Data Management	9
Employee Demographic Information	9
Insurance Data	9
Employment Information	10
Pay Information	11
Job Information.....	11
Distributions	13
Deductions	13
Leave Information	14
Employee Payroll File Management	15
Payroll Data Verification.....	17
Payroll Processing Procedures & Checklists	20
Payroll Reporting Requirements	Error! Bookmark not defined.

General Information

Payroll Department Mission Statement

San Benito CISD Mission Statement

The mission of the San Benito CISD is to provide a premier education for all students, through a positive and safe learning environment, so that its graduates are college, career, and workforce ready.

Payroll Department Vision Statement:

The vision of the San Benito CISD Payroll Department is to ensure prompt dedication in providing accurate and timely payments for services rendered to all employees.

Payroll Department Mission Statement:

The mission of the San Benito CISD Payroll Department is to aide in providing a premier education for all students, through a positive and safe learning environment, so that its graduates are college, career, and workforce ready, as well as support the mission of Finance and Administrative Services by:

- Providing accurate and timely compensation for work performed
- Ensuring all deductions, benefits, and taxes are correctly deducted and reported timely to the appropriate agency
- Maintaining employees' earnings, payroll and benefit records, and
- Ensuring we are compliant with all local, state, and federal laws, rules and regulation

Payroll Department Staff

Adolfo Campos, Jr	Payroll Supervisor
Sandra Leal	Payroll Clerk (Bi-Weekly/Deductions)
Rosemary Salazar	Payroll Clerk (Monthly Professional)
Veronica Martinez	Payroll Clerk (Monthly Paraprofessional)
Alyssa Lerma	Payroll Clerk (Bi-Weekly/Monthly)

All payroll department staff are expected to comply with the Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit), the SAN BENITO CISD Code of Conduct (Employee Handbook), and the data systems' Acceptable Use Guidelines. In addition, all business department staff shall comply with School Board Policy CAA Local regarding fraud.

Payroll Department Functions

The payroll department functions include the following areas:

Indirect Compensation Management

The payroll department is indirectly responsible for compensation management such:

- Safety and Risk Management
- Developing employee pay scales and compensation

Indirect Benefit Administration

The payroll department is indirectly responsible for benefit administration such:

- Processing benefit deduction payments via ACH or check to third party administrator

Direct Leave Management

The payroll department is directly responsible for leave management such as:

- Collecting leave data from employees (via AESOP or Absence from Duty Forms),
- Entering leaves earned and/or taken in the HR/Payroll system,
- Reconciling the employee leaves at the end of the school year

Other payroll functions include:

- Child Support payment processing
- Employment Verifications
-

Payroll Department Reference Information

Calendars

Annual calendar shall be developed and distributed, as appropriate to all stakeholders. Annual calendars include:

- School Calendar – adopted by the Board of Trustees **and can be found at www.sbcisd.net**
- Work Calendars – Calendars with the scheduled working days for each Days/Year Group and can be found online with full detail under Human Resources at www.sbcisd.net .
- The current Days/Year Groups include:
 - 187 Days (08/07/2019 to 05/29/2020)
 - 197 Days (07/29/2019 to 06/03/2020)
 - 207 Days (07/23/2019 to 06/11/2020)
 - 215 Days (07/23/2019 to 06/23/2020)
 - 226 Days (07/08/2019 to 06/30/2020)
 - 260 Days (07/01/2019 to 06/30/2020)

*The duty dates for all district staff shall be calculated on an annual basis using the School Calendar and Work Calendars. The Duty Dates Schedule shall include the 1st reporting date and last reporting date of each school year for every Days/Year Group. The duty dates schedules is given prior to the last working duty date for the employee or no later than June 30th of the school year.

Pay Dates and Pay Periods

The San Benito Consolidated Independent School District operates on two forms of pay schedules for their employees, which are as follows:

Monthly:

- Paid on the 25th of every month unless date falls on a weekend then it shall be paid before the 25th.
- Twelve paychecks per year starting in July, August, or September depending on the work calendar.
- All monthly pay employees get paid via annualized pay

Bi-Weekly:

- Paid every two weeks accordingly to the start of their assignment or work schedule
- Employees are not paid via annualized pay
- Consists of/up to 26 paychecks per school year.

Payroll Deadlines

The payroll deadlines for timekeeping, leave and other records shall be submitted by campuses and departments on a timely basis in accordance with the established Business & Payroll Annual Deadlines. The deadlines shall be posted on the Business Webpage to ensure that all stakeholders are aware of, and comply, with the deadlines.

To ensure timely and accurate disbursement of wages, the payroll department must receive all timekeeping, leave and other records by the established deadlines – payroll disbursement deadlines must be met without fail.

Should a failure to meet deadline exist, a notification will be sent to all parties involved with submission process for review.

Pay Scales

The pay scales for the school year shall be developed by Human Resources and submitted to the Superintendent for review and approval prior to present, to the School Board. The following pay scales shall be recommended to the School Board for approval in conjunction with the annual budget adoption process, but not later than July 1st.

- Teacher Hiring Scale – applicable to teachers (as defined by TEC), librarians, nurses and facilitators.
- Mid-Point Pay Scale – applicable to all classification of employees. This scale includes a Minimum rate of pay, a Midpoint (20% more than the Minimum), and a Maximum (40% more than the Minimum).
- Stipend and Extra Duty Pay – includes all approved stipends and extra duty pay rates of pay

Data Entry and Validation

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balance shall be in place to ensure that all postings to the payroll system result in the desired outcome. For example, a supplemental pay transmittal shall be validated to ensure that the total amount matches the supplemental pay timesheet/record(s).

Segregation of Duties

- **Endorsement of checks** – The same staff member shall not prepare and endorse payroll checks.
- **Bank reconciliations** – The same staff member shall not prepare payroll cash disbursements, cash deposits, or other cash transactions and reconcile the payroll bank accounts.
- **Maintain non-cash accounting records** – The same staff member shall not prepare payroll non-cash general ledger transactions and post the payroll transactions to the general ledger.
- **Employee Master File** – The same staff member shall not create the employee master file and enter payroll compensation and/or benefits for the employee.

***Shared separation of duties for employee data maintenance involves the Human Resources Department.**

Retention of Records

All payroll records for the current fiscal year shall be retained for audit purposes in accordance with the district Local Records Retention Schedule. Destruction of records, at the expiration of the records, shall also be in accordance with the district's Local Records Retention Schedule. Note: The Destruction Schedule [list of all records destroyed] is a permanent document. Unless a record that has been destroyed is specifically listed on a Destruction Schedule, it is presumed to still exist.

The Records Custodian for the payroll records of the district is the Payroll Department. All questions related to the retention, destruction, and/or addition of new record series shall be directed to the District's Records Management Office (RMO), Purchasing Director.

Data System Security & Access

Payroll department staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. All business office staff shall sign a Confidentiality Agreement on an annual basis. Among the most critical information is documentation related to employee's health, benefits, financial, family members, or other personal information. Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA.

The district utilizes the following software programs for business operations such as finance, HR, payroll, etc.:

- Skyward
 - Assets Management
 - Payroll

- Human Resources
- Sub Tracking
- Time Off
- Finance
- State Reporting

➤ Frontline

- Time & Attendance
- Absence Management
- Professional Growth

The payroll department staff shall be authorized to access the district's financial and/or payroll system(s) for job-related purposes only. Use of the systems for personal reasons or benefit will result in disciplinary action, up to and including employment termination.

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a control environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member. All computer systems shall revert to a screen lock after five minutes of nonuse.

Assignment of Access and Passwords

Access to data systems shall be based on the specific job duties and responsibilities of each staff member. Except for limited exceptions, staff will not be given unilateral access to all modules in the financial and payroll system. For example, a payroll staff member will not have access to the human resources system unless the access is limited in scope and "read-only". These restrictions to unilateral access are designed to prevent complete autonomy, which could lead to fraud.

Each staff member shall be responsible for securing their assigned (selected) password. At no time shall passwords be shared with others or posted in visible locations within the staff member's workspace. Violators of this restriction shall be subject to disciplinary action, including but not limited to employment termination.

To be given Data system access to the authorized modules shall be determined by the Technology Director and Finance Director. Each staff member shall have access to their respective database(s) and tabs within a database based on their position. Security roles will be established and assigned with the specific access to each module. In the event that a staff member gains access, due to human or software error, that he/she is not entitled to, it is the responsibility and duty of the staff member to notify the Security Administration and immediate supervisor regarding the ability to access the restricted database or module(s).

Other secured access may include one or more of the following payroll-related websites:

- [TRS Employer Reporting Login – TRAQS](#)
- [TexNet Electronic Payment Network \(Comptroller of Public Accounts\)](#)
- [EFTPS Online](#)
- [AESOP Absence & Leave Management](#)
- [TimeClock Plus - WebClock](#)
- [MyTASB – HR/Payroll Services](#)

Revoking Access to Data Systems

Access to payroll-related data systems are subject to change and/or revocation when changes occur to a staff member's position, duties or responsibilities. Access to payroll-related data systems are also subject to revocation when a staff member violations the Responsible Use Guidelines. Each staff member shall sign a Responsible Use Guidelines every fiscal year.

Payroll Department Staff Training

Every payroll department staff member will be scheduled to attend at least one training and/or conference opportunity per year.

An annual training calendar shall be developed that may include, but is not limited to, topics in the following areas:

- Account coding
- Audit requirements
- Legal changes, such as federal or state laws
- Data system (software)
- Federal laws under the US Department of Labor

Staff members that have attained TASBO certification status will be afforded an opportunity to attend at least 20 hours per year (for a total of 60 every 3 years) through a TASBO-approved CEU provider.

Additional training requests should be submitted to the immediate supervisor. It is the employee's responsibility to request additional training that he/she feels will be beneficial in performing the assigned job tasks. At times, the immediate supervisor may also recommend or direct that a staff member attend specific training to improve their skills or comply with a Growth Plan.

In an effort to support compliance of payroll policies and procedures, the payroll department shall conduct annual training for campus and department administrative and support staff, as appropriate. Department Staff shall be responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

- Timekeeping procedures
- Leave and Absence Management
- Board policies related to payroll management
- Updates to federal regulations such as FMLA, FLSA, ACA, etc.

In addition, the district shall post Employee Training Resources (presentations) on the Business Webpage to provide "Training on Demand" in the following areas:

- Timekeeping procedures
- Leave and Absence Management
- Board policies related to payroll management
- Updates to federal regulations such as FMLA, FLSA, ACA, etc.

Payroll Data Management

Employee Demographic Information

Employee demographic data shall be collected and entered by the Human Resources Department.

****The same individual shall not have access to create employee demographic data and payroll data as such access would subject the district to a potential for fraud.**

The Human Resources Department shall create the basic employee demographic information such as:

- Employee ID number [Note. Number of automatically assigned by the HR/Payroll system.]
- **Social Security number**
- **Full legal name, including Maiden name and Former name, if provided**
- Mailing address and Alternate address, if any
- Phone number(s)
- **Sex code**
- **Date of birth**
- **Ethnicity** and Race
- Emergency contact information
- Marital status
- Driver's license number and expiration date
- Restrictions for public release of information
- Citizenship status
- **Texas Unique Staff ID**
- Work email address – may be used for payroll disbursement purposes

The employee demographic data denoted in **BOLD** is submitted through PEIMS. A change in name and/or address shall be reported to the TRS through a MD 20 and/or MD30 record.

Insurance Data

Insurance data shall be collected and entered by the safety and risk benefits specialists. The insurance data is essential for completion of the Affordable Care Act reporting. The insurance data may include:

- Insurance company name
- Insurance company code – The Insurance Code Table should be used to add the appropriate insurance code.
- Insurance plan number and/or description
- Insurance plan type such as E/O, E/S, E/F or E/F
- Employee Insurance ID
- Individuals covered under the insurance plan including: SSN, DOB, relation, full legal name and coverage begin and end dates

The Human Resources Department shall create and maintain the Insurance Company Code Table.

The data on the Insurance Data section shall be current as of the latest benefit enrollment form submitted by the employee. The insurance data is essential to complete the Affordable Care Act (ACA) reporting requirements such as a 1094 or 1095 reports. The data should be manually entered or imported from an external source.

The insurance data in this section should also match the following data sections:

- Health insurance status – the offer date, and action status (accept or reject) should match the employee's insurance election decision.
- ACA 1095 YTD Data – the coverage type and covered individuals should match the data employee's insurance election decision. Note. The insurance data section, if completed, may be imported to this section to avoid manually entering the data.
- FSP Staff Salary Data [Pay Information section] – the employee's eligibility and enrollment code should match the employee's insurance election decision.

Employment Information

Employment information shall be collected and entered by the Human Resources Department. The employment information may include:

- Employee status – the status should be determined by the HR department and reported on an Employee Authority to Report to Work Form
- **Highest degree – highest degree earned**
- **Percent of day employed** – the percentage of the total hours worked per according to the districts standard workday schedule per assignment.
- Original employment Date – first day of work in the district.
- Latest re-employment date – if the employee was a prior employee and is subsequently employed, the new employment date should be entered
- Retirement date – if the employee is a TRS retiree, the date of retirement should be entered. [Note. The date of retirement may be obtained through a View Employee Information query in the TRAQS system.]
- Employment Type- Updated according as per TRS requirements.
- Retiree Surcharge – Indicate if employee is working in full time or part time status to determine TRS amounts.
- **Total years of professional experience** – enter completed years of experience (not including current year). Professional includes Teachers, full-time librarians, full-time counselors, full-time school nurses, other employees who are required to hold a certificate and any other personnel reported to PEIMS.
- Non-Professional Experience – Total Years and Years in District.
- Contract Information – Contract class, term and year
- Extended Leave – Begin and End date of extended leave such as FMLA, Temporary Disability, etc.
- Termination date – Effective date of termination/separation and the reason code [drop down box] as reflected on Skyward.
- Fingerprint information – Status of extract, extract date and fingerprinting date
 - Estimated Annual Salary – enter the budget code(s) and estimated annual salary only for auxiliary staff not paid on an annualized pay basis.

The employee demographic data denoted in **BOLD** is submitted through **PEIMS**.

Pay Information

Pay information shall be collected and entered by the Human Resources Department upon onboarding or exiting district. The pay information may include:

- Pay status – the status should be determined by the human resources department:
 1. Active- Employee is active to receive a paycheck
 2. Inactive-Employee is not active to receive a paycheck.
- Pay status – campus or department of primary job or location
- TRS Coding
- FSP Data
- Dock rate- based on the employees daily or hourly rate
- Tax Information- based on most recent Form W-4- Verify the employee master file SSN.
- Extra Duty Pay- Annualized extra duty pay/stipend including the account code, amount, remaining amount and remaining payments.
- Bank Information- shall be entered by the payroll department
- Direct Deposit- Form must be completely filled out and submitted in person with voided or validated bank authorization form.

***ACH updates will be processed only with original forms, no electronic updates will be accepted.

Job Information

Job information shall be collected and entered by the Human Resources department. The job information may include:

- Job Code – Employee should have a primary job code, but may have multiple secondary job codes. o Every job code must have a percent assigned for the job code.
Primary campus – select the campus or department code
- Contract Info – If the “Automatically Compute” boxes are checked in District HR Options, the daily rate and pay rate are calculated when the salary data is entered. o Pay type
 1. Contracted employee (Professional employee whose salary is annualized)
 2. Non-contracted employee (Para or auxiliary employee whose salary is annualized)
 3. Hourly- (Para or auxiliary employee who is paid based on the actual work hours)
 4. Substitute- (Substitute employee paid on an hourly or daily basis based on the actual work hours/days. [Note: If no hours/days are entered or imported the employee will not receive a paycheck])
- o Pay Grade – should match the pay grade on the Mid-Point Pay Scale (HR Tables) for the job code(s)
- o Salary – the total salary and remaining salary are set the same at employment. If a salary is recalculated during the school year, the total salary, remaining salary, number of remaining paychecks, daily rate, pay rate, and payoff date should be changed to match the new salary. The “Calculate” function may be used to calculate the daily and pay rates or the amounts may be entered manually.
- o EEOC code should reflect the employee’s job code.
 - o Exempt status – the exempt status box should be checked if the employee meets the Fair Labor Standards Act (FLSA) exemption rules. Note. The employee’s exempt status is noted on the employee’s job description.

- The overtime and hourly rates should also be entered for non-exempt employees to ensure that the overtime calculations are accurate. **Note. Caution should be taken to use the Weighted (Blended) Overtime Calculation Form if a non-exempt employee has worked over 40 hours in a workweek in a different job capacity than their assignment at different hourly rates of pay.**
- State Info
 - o State Step – the state step shall reflect the total years of creditable experience based on the Commissioner’s Rules.
 - o TRS Year – If an employee is an 11 or 12-month employee and receives their 1st paycheck of the school year in July or August, the TRS Year should be “checked”
 - o TRS Member Position Code – the TRS member position code is an important data field for TRS reporting purposes. The TRS-required codes and expanded definitions are noted below:
 - 01 – Professional – Superintendent, Principal, Accountant, Director, Administrator, etc.
 - 02 – Teacher, librarian
 - 03 – Support staff – Aide, clerk, Security, Maintenance, Groundskeeper, Food Service, Secretary, Computer Technician, etc.
 - 04 – Bus Driver
 - 05 – FT nurse/counselor
 - 06 – Peace Officer
 - 07 – Food service worker o State Minimum Salary, Foundation Daily rate, percent assigned and days employed
- Calendar/Local Options
 - o Calendar – the School/work calendar for the employee should be entered based on the total days the employee is “scheduled” to work. Actual workdays may vary.
 - *Begin and end dates should match the employee’s start and end dates for the school year.
- Number of days employed – should match the employee’s scheduled work days
- Workers Compensation Code – The WC code is critical to ensure that salaries paid the employee in each job code is charged at the correct WC rate. At the end of the fiscal year, a WC Audit report is generated to determine the total premium for WC coverage based on “actual salaries paid” by each WC code.
- The WC Code Table reflects the 4 categories as noted below:
 - A- Teachers, Professionals, Substitute teachers, and educational aides Professional
 - B. Bus Drivers
 - C. Other- Custodial, food service, maintenance, bus aides
 - D. Police Officers
 - E. Clerical/Office

Distributions

The Distribution information shall be collected and entered by the Human Resources Department. The distribution information may include:

- Account code for each job code. Account code to be updated on the employees pay type.
 - The account code must represent the funding source, function, object code, organization, fiscal year and program intent code for each job code.
 - The object codes for exempt staff are restricted to:
 - 6112 – Substitute teacher pay
 - 6118- Stipends and extra duty pay
 - 6119 – Base salary for exempt staff
 - The object codes for non-exempt staff are restricted to:
 - 6121 – Extra duty pay/overtime
 - 6122 – Substitute support staff
 - 6129 - Base salary for non-exempt staff
 - The object code for employee allowance such as auto, housing, cell phone and uniforms is 6139.
 - The district's Chart of Accounts should be used to ensure that the correct account codes are used in the distribution record.
 - If an account code entered for an employee generates an error message, the account code may not be part of the finance general ledger (budget). If this occurs, notify the finance administrator to determine if the account code is accurate and must be added to the finance general ledger or if it's incorrect and must be corrected in the distribution record.
 - Account codes for teachers and education aides shall be based on the students that they serve.
- The amount to be charged (annual amount) to each account code should be entered. If an employee has two or more account codes for their base salary, the appropriate percentage should be entered for each account code. The total base salary percentages should total 100%.

Deductions

The Deduction information shall be collected and entered by the HR and Payroll Department. All employee deductions shall be supported by a signed (written or electronically acknowledged) document.

The deduction information may include:

- Deduction code –An employee benefit enrollment form should be used to ensure that all deductions that the employee has elected for the school year are entered in the deduction information section.
- Net Amount – the net amount represents the employee-paid amount for each deduction.
- An employee's election to have additional withholding deducted from their wages should be documented on a Form W-4.
- An employee's election to have annuity deductions from their wages should be documented on a Salary Reduction Agreement **and** approval from the district's 403b Administrator to ensure that the annual limits are not exceeded.
- All other employee elections should be supported by the appropriate benefit enrollment form or employee written statement.

- Employer contribution – the employer contribution represents the district-paid amount for each deduction. There may be additional employer-paid contributions for the Superintendent as approved in the employment contract.
- Remaining Payments – the remaining payments is used to determine how many times the deduction will be taken from the employee. If only required for ten months then a date range shall be used. If ongoing, then an open ended date range shall be used
- Refund – shall be processed accordingly with correct account code to ensure accounting updates are processed with correct funding source.
- Prior to every pay date, the deduction information should be changed as necessary to include employee benefit election changes.

The school district shall have final authorization to initiate deductions due excess use of leave, overpayment of wages, property owed or the methods dues to the school district at time of payoff and separation from the school district.

Leave Information

The Leave Information shall be collected, entered, and maintained by both HR and Payroll Department. The leave balance information may include:

- Time Off Types – The types below shall be made available respectively for all district employees (except substitutes, temporary or seasonal workers).
 - o Local Sick- 5 days for all staff.
 - o State Personal Leave – 5 days for all staff
 - o Vacation (Paid) – applicable only to 12-month auxiliary staff – 10 days. Leave shall be prorated if the employee works less than a full year at a ratio of 24 workdays to 1 vacation day.
 - o Off Contract Days applicable only to 226-day staff – up to 11 days per year depending upon the work calendar. Non-duty days shall be adjusted if an employee works less than a full year based on the scheduled work calendar. For 2019-2020, 5 days were allocated
 - o Comp Time applicable only to non-exempt staff – hours posted as used and/or earned
 - o Other leave type codes should be added as needed throughout the school year
- Beginning leave – The beginning represents the balance of year carried forward from the prior school year, if any. The beginning balance may also include state leave (state sick or state person) that the employee transferred to the district on an Official Service Record.
- Earned leave- The district shall make all state and local leave available to employees at the beginning of their school year.
- If an employee begins the school year after the begin date of their respective work calendar, the employee's leave earned shall be reduced to the appropriate amount of leave based on the district's leave pro-ration policy. The district pro-rates state leave based on the number of days employed and local leave based on the number of days worked in accordance with Board Policy DEC Loc
- If an employee separates from their employment before the end of their respective work calendar, the employee's leave earned shall be reduced to the appropriate amount of leave based on the district's leave pro-ration policy. The district pro-rates state leave based on the number of days employed and local leave based on the number of days worked in accordance with Board Policy DEC Local.
 - The payroll employee pay off form shall include the amount of days remaining upon separation from the district
- Used leave – The leave used should represent the leave that the employee has used during the school year.

- Leave balance – The leave balance should represent the remaining leave available for use by the employee. Note. Any unapproved used leave will not be reflected in the employees leave balance

Employee Payroll File Management

Employee Payroll File

Employee payroll files shall be created and maintained by the Human Resources Department. A Payroll Employee File Checklist form is used to ensure that all required documents are maintained in the appropriate file system. The employee payroll file may include the following:

- Employee Status Changes o
Personnel Action Memo Form – Record of employee status such as:
 - o New employment
 - o Change of name/address
 - o Resignation/Termination
 - o Leave of Absence.
 - o Change in Salary, Step, Degree, etc.
 - o Transfer to Other Position
 - o Other status change
- Salary Information
 - o Applicant Disclosure of Experience – Form is used to obtain total years of educational and non-educational experience related to the position
 - o Teacher Service Record (copy – original in HR File) – Copy is used to post any state leave carried forward from a previous employment.
 - o Estimated Salary Worksheet – Form is used to provide an estimated salary to the employee at the time of job offer
 - o Salary Worksheet – Signed by employee to acknowledge the estimated annual salary
- Tax Information o
Form W4 – Form(s) executed by the employee to designated the withholding status and number of exemptions
- Direct Deposit Information (Maintained by Payroll Department)–
 - o Direct deposit form – Form(s) executed by the employee to designate their bank(s) for net pay direct deposit purposes.
- Other Documents
 - Benefits Election Forms
 - TRS Eligibility
 - Cobra Rights
 - Other forms or needed documentation shall be filed accordingly

Upon separation from the district, the employee payroll file shall be inactivated and move to the inactive files for archival purposes.

Employee Payroll E-Files

Payroll e-files shall be created and maintained by the payroll department. The payroll e-files shall be maintained in the Shared Payroll Folder on a Network Drive. Folders within the Shared Payroll shall include, but not limited to the following:

- Payroll Posting Reports by pay period
- Correspondence – Verifications of employment, benefits, etc.
- Deductions
- EFTPS Payments
- Family Medical Leave Act and other Extended Leaves
- Wage Garnishments
- Payroll Forms
- Payroll Procedures Processing Checklist
- Payroll Reference Information
- Payroll Reporting – Monthly
 - o FSP Staff Salary Data
 - o TRS Reporting
- Payroll Reporting - Quarterly
 - o 941 Reports
 - o TWC Wage Reports
- Payroll Reporting - Annual
 - o Form W2s
 - o ACA Reporting

An e-folder shall be created each fiscal year to archive the employee payroll documents by month

Payroll Data Verification

The payroll department shall conduct data verifications throughout the school year, especially in the areas of new hires, transfer of personnel and employee separations.

New Hires

All applicable payroll data fields shall be entered upon initial employment of a new hire. The payroll data shall be verified with the sources documents such as the Personnel Action Memo, Form W-4, Benefit Election forms, etc.

Employee Transfers and Other Changes

All payroll data fields shall be verified for accuracy after an employee transfer from one position, employment status, or other change. Some examples are noted below for illustration purposes only.

Transfer from Part-time to Full-time status:

Percent Day Employed	From: Current %	To: 100%
FSP Staff Data Code	From: P – Part-time	From: F – Full-time
Salary information	From: Part-time salary	To: Full-time salary

Transfer from Substitute position to TRS-Eligible Position [Teacher]:

Pay Period	From: Bi-Weekly	To: Monthly
Employee status	From: Part Time	To: Full Time
Highest Degree	From: Blank	To: Bachelors, Masters, or Doctorate
Percent of Day	From: 0%	To: 100%
Professional Yrs. Exp	From: 0	To: [Creditable Number of Years]
Contract Information	From: Blank	To: Probationary Contract, 1 st Year
Pay Campus	From: Substitute	To: Campus Number
TRS Status	From: Substitute	To: Eligible
Health Insurance Code	From: N – Not Eligible	To: Y – Yes or W – Waived
Job Code	From: Guest Teacher	To: Teacher
Pay Type	From: Substitute	To: Contracted Employee

Other payroll data related to estimated salary, number of paychecks, payoff date, state step, calendar, workers' compensation, accrual information, distributions, deductions and leave shall be changed to ensure accuracy in payment and reporting of the employee wages and benefits.

On at least an annual basis, the critical data fields shall be verified using HR/Payroll system data extracts, payroll file audits, and other data quality checks, as appropriate.

At a minimum, the following critical data shall be verified at the designated time periods as noted below:

- PEIMS Data Fields – prior to the Fall PEIMS Submission deadline – typically mid-November
- Leave data – prior to the beginning of the school year **and** prior to generation of Teacher Service Records – typically by June 30th
- Funding related data (such as FSP Staff Salary) – prior to the 1st report month (September)
- TRS related data – prior to the 1st report month for the school year (September)
- Salary related data – prior to the 1st pay date
- Deductions – prior to the 1st deduction of the school year or plan year, as applicable
- Account code data – after the budget adoption **and** before the 1st pay date
- Year-to-Date Earnings data – prior to the preparation of the Form W2s (typically January)
- Insurance related data – prior to the Affordable Care Act reporting deadline (typically January)

EXTRA DUTY/SUPPLEMENTAL PAY PROCESSING PROCEDURES

Professional Employees

To be used for tutorials, staff development, ASP, etc.

**Employees do not punch in using biometrics system*

Account Object Code: 6118

Forms Required- Extra Duty Pay, Extra Pay Time Sheet, Required Backup

- Must submit Extra Duty Pay Form with correct dates and funding source
Date required on form is date for services rendered, **NOT the submitted date for the form.*
- Attach the Extra Duty Time Sheet **See attached sample*
- Attach required back up documentation
- Follow the payroll Bi-Weekly and Monthly pay schedule
- **Payment Approval Process:**
Originator Signature (Principal/Department Head) →
Federal Programs (If using federal accounts) →
Respective Immediate Supervisor (Academic Services or Finance & Operations following organization chart, if Academic Services they will forward to Finance for review) →
Payroll Department →

Professional Development

**Reference board approved compensation plan*

Submit on a separate Extra Duty Pay Form

Stipend Pay Submissions

Submit Stipend Form to HR for review using and once approved, notification will be sent to payroll for review during payroll process. *See board approved compensation plan for payment schedule*

Para-Professional Employees (Annualized Pay)

To be used for tutorials, staff development, ASP, etc.

**Employees do not punch in using biometrics system; only use biometrics for tracking hours for their daily regular assignment*

Account Object Code: 6121

Forms Required- Extra Duty Pay, Extra Pay Time Sheet, Required Backup

- Must submit Extra Duty Pay Form with correct dates and funding source
Date required on form is date for services rendered, **NOT the submitted date for the form.*
- Attach the Extra Duty Time Sheet **See attached sample*
- Attach required back up documentation
- Follow the payroll Bi-Weekly and Monthly pay schedule
- **Payment Approval Process:**
Originator Signature (Principal/Department Head) →
Federal Programs (If using federal accounts) →
Respective Immediate Supervisor (Academic Services or Finance & Operations following organization chart, if Academic Services they will forward to Finance for review) →

Payroll Department

Submit on a separate Extra Duty Pay Form

Payment for Hours Worked:

See examples below:

- Regular Assignment (Instructional Aide) to Extra Duty (Instructional Aide) = Overtime
- Regular Assignment (Clerk) to Extra Duty (Instructional Aide) = Blended Rate

Part Time Employees (Campus Tutors, Student Workers, ASP, etc.)

Employees hired to meet program needs not working 40 hours per week

Employees are to use biometrics system for time tracking and pay processing

Account Object Code: 6125

HR will approve employee and enroll on biometrics, payroll will establish access to time cards

- Campus/department time keeper is in charge of time adjustments and ensuring they get paid accordingly in the respective pay period
- Follow Bi-Weekly Pay Schedule
- If employee works at multiple sites, designated timekeeper is to notify payroll of hours worked at your site for reconciliation purposes.

For Hourly Employees (Non-Annualized Pay)

Auxiliary Departments (CNP, Maintenance, Custodial, Police, etc.)

Employees are to use biometrics system for time tracking and pay processing. If working for extra pay, they are to sign out of their assignment and punch in/out for their extra time worked to show separation of time.

Account Object Code: 6121 (OT Pay/Supplemental)

- Campus/department time keeper is in charge of time adjustments and ensuring they get paid accordingly in the respective pay period
- If paying from a different account, indicate funding source on the OT/Extra Time Request Form

Game Workers

- Does not qualify for OT or Blended rate pay. Reference board approved compensation plan for rates.

TIME CARD PROCESSING APPROVALS:

- Employees should submit their time card on a weekly basis. If hours or adjustments are, needed do not submit just yet notify your campus/department secretary for these changes to be made then proceed to submit.
- Secretaries should be monitoring timecards weekly. If over 40 hours please submit comp/overtime approval form the following Monday. If under 40 hours comp, time must be used first, if available. If comp day is **not** available, insert a Time off Leave/Dock Day (2hr increments).
- Once appropriate changes have been made, Supervisors will approve time card

Payroll Processing Procedures & Checklists

General Payroll Processing Checklist:

- ☐ General Salary Verification
- ☐ Extra Duty Entries and reconciliation
- ☐ Verify Time Off Entries
- ☐ Funding Code Verifications
- ☐ FMLA reconciliations
- ☐ Time Card reconciliations
- ☐ Time Off reconciliation
- ☐ Verify employees benefits and deductions

Voided Checks:

- ☐ Back up documentation will be needed
- ☐ Verify Salary and Entries
- ☐ Process normal Payroll Skyward Process

Reissued Checks:

- ☐ Verify Funds have returned
- ☐ Process Skyward Payroll