Substitute Payroll Guidelines & Procedures

Substitute Teachers

The District covers the cost of a substitute teacher when the reason is one of the following:

- Professional Educator is absent due to illness or other Earned Leave category such as family illness leave, emergency/personal leave, bereavement leave, professional leave, jury duty, etc. Mark the sub Reason as either General Ed or Special Ed in Time & Labor, depending on the type of employee.
- Professional Educator is attending a seminar or workshop using their Professional Growth Funds (PGF) approved by the Travel Desk. Mark the sub Reason as General Ed or Special Ed, depending on the type of employee, and put a comment in the Details section of Time & Labor that the employee is utilizing their approved PGF.
- Professional Educator is on an approved Leave of Absence, paid or unpaid. The FTE account code for the absent person *may* be used to cover the cost of the sub; please contact David Stone in the Budget Office for appropriate coding information.

When a substitute is working due to other reasons, an override account code must be entered in the Time & Labor system; choose "Other Chartfield" or the appropriate drop-down Reason for these. Examples are:

- Professional Educator is relieved of regular classroom duties to work on special assignments that fall under school needs, field trip, IEP work, MESD Outdoor School Program, science fair, special projects, student assessments or testing, etc. These types of substitutes should be paid for by the Consolidated Budget or other valid school or central department funding. For IEP coverage and the MESD 6th Grade Outdoor School program, please see the *2026-27 Override Account Codes for Payroll* sheet. Coding a sub as "Special Ed" for their Reason in Time & Labor does not charge that employee to the Special Ed Office - please contact Nancy Robles in Special Ed for an account code.
- Professional Educator is attending a District or School Inservice or other training event (Absence - Work Related), not covered by their Professional Leave or PGF. Please check with OTL or the appropriate department or program conducting the training for override account code information.
- Professional Educator is relieved of regular classroom duties to perform Union Business - Union (PAT is paying). In this case, the school will use the Third-Party Accounts Receivable process (Acct Rec Other) in Time & Labor to bill the sub to PAT. Please see the *2026-27 Override Account Codes for Payroll* sheet for assistance, and include the billing information and agency contact name/number in the Details section of Time & Labor for the substitute.
- Professional Educator is covering for the Principal, AP, or VP for school needs, monthly Leadership, Cluster/Cohort Meetings, or other K-5/K-8 or MS/HS events through OTL or the Office of School Performance. Please contact your Senior Director's office for approval and account code information for these types of events.
- Substitutes covering for other types of licensed employees who do not have direct classroom instruction duty. The District does not cover the cost of a substitute unless they are covering for direct classroom instruction, the licensed employee is on a Leave of Absence, or as approved by the Sub Office.

Time submitted without an override account code for these types of substitutes will automatically be charged back to the school's Consolidated Budget.

For All Substitute Time Reported:

The Details section in Time & Labor should be utilized to include the reason for the substitute, especially if for school needs, field trips, training events, teacher using PGF, etc. The individual responsible for the budget funding the sub cost should determine and provide the account code information. If you do not have that information, contact Budget & Grant Accounting for assistance in determining the correct account code. ***(OVER)***

Substitute School Administrative Assistants

The District covers the cost of a substitute school administrative assistant when the reason is one of the following:

- School Administrative Assistant (SAA) is absent due to illness or other Earned Leave category such as family illness leave, emergency/personal leave, bereavement leave, jury duty, etc. Mark the sub Reason as District Covered in Time & Labor.
- SAA is using their PFSP Career Development Funds to attend a seminar or workshop approved by the Travel Desk. Mark the sub Reason as District Covered, and put a comment in the Details section of Time & Labor that the employee is utilizing their approved CDF.
- SAA is on an approved Leave of Absence, paid or unpaid. The FTE account code for the absent person *may* be used to cover the cost of the sub; please contact David Stone in the Budget Office for appropriate coding information.

For other needs, the school is responsible for providing a funding source. Only School Admin Assistants are eligible for substitutes - the District does not provide sub coverage for other types of classified support employees such as Educational Assistants, Bookkeepers, Clerks, Library Assistants, or Non-Represented employees.

Substitute Administrators

The District covers the cost of a substitute administrator for single-admin buildings only when the reason is one of the following:

- Principal is absent due to illness or other Earned Leave category such as family illness leave, emergency/personal leave, bereavement leave, jury duty, etc. The Sub Office currently does not allow schools to utilize their account code in Time & Labor, so please contact David Stone in Budget for assistance.
- Principal is using their PAPSA Funds to attend a seminar or workshop approved by the Travel Desk. The Sub Office currently does not allow schools to utilize their account code in Time & Labor, so please contact David Stone in Budget for assistance.
- Principal is on an approved Leave of Absence, paid or unpaid. The FTE account code for the absent person *may* be used to cover the cost of the sub; please contact David Stone in the Budget Office for appropriate coding information.

For other needs, the school is responsible for providing a funding source. Schools with Asst. Principals or Vice Principals are responsible for covering the cost of any Sub Admin at their site, unless an approved Leave of Absence is involved. The Office of School Performance may offer coverage for specific events requiring administrative coverage, so please check with your Senior Director's office about coverage for monthly Leadership, Instructional Walks, administrator training, or other events.

Substitute Paraeducators

The District covers the cost of a substitute paraeducator when the reason is one of the following:

- Paraeducator is absent due to illness or other Earned Leave category such as family illness leave, emergency/personal leave, bereavement leave, jury duty, leave of absence, etc. Other types of subs for School Needs, Inservices, Outdoor School, etc., should be charged to the appropriate school or central office budget.***

*** *Time processing for para subs has changed since the implementation in November 2025 of their payroll being handled by ESS; please contact the Sub Office with questions.*