



Duplin County Schools

Payroll Manual

Fiscal Year

2026-2027

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Introduction

The purpose of this manual is to serve as a payroll reference guide for Administrators and Payroll Operators (bookkeepers). All system Administrators with supervisory duties are referred to as Supervisors for payroll purposes. All employees assigned payroll duties at school or department are referred to as Payroll Operators.

The procedures in the manual have been approved by the Chief Officer for School Finance, who has the authority to set financial procedures for the school system. These procedures are based on applicable federal law, state law and local procedures.

The central payroll process is managed by the Payroll Specialists, under the direction of the Chief Officer for School Finance. The Payroll Specialists in the finance department work with school and department staff responsible for payroll at their locations to ensure all payroll operations are completed in a timely and accurate manner.

Payroll is managed using the following software systems:

- **LINQ Payroll System** – This payroll module in our financial software is used to process all employee paychecks.
- **Timekeeper – Time and Attendance System** – Used to track time and record leave for staff.

Duties and Responsibilities

Central Payroll Specialist Duties:

- 1) Ensure that all deadlines and procedures are followed in a timely and accurate manner.
- 2) Schedule and monitor work.
- 3) Approve monthly leave for accuracy, completeness, and verification of the time worked.
- 4) Review monthly payroll for current month and prior month and investigate differences to ensure payroll is accurate and complete.
- 5) Ensure that all employees responsible for payroll at their locations (Payroll Operator) are trained on payroll related issues.

Payroll Operator Duties:

- 1) Train staff at location on payroll and time keeping functions.
- 2) Monitor and maintain payroll records.
- 3) Provide site support for Timekeeper system.
- 4) Key and monitor absences and leave.
- 5) Key substitute data.
- 6) Submit Requests for Extra Pay to Human Resources.
- 7) School/Department resource for payroll questions.
- 8) Primary Liaison between school/department staff and Central Office Payroll.

Work Assignment Procedures

Workweek

- The workweek for all full-time classified non-exempt (classified) employees is 40 hours except for Teacher Assistants that have a workweek of 37.5 hours.
- The workweek for licensed professional staff (certified staff) will be a minimum of 37.5 hours, and will continue until the professional responsibilities to the student and school are complete. Principals may assign extra duties beyond the normal workday without pay as long as the assignments are distributed equitably and are reasonable in the amount of time. Payment for extra duties considered beyond the scope of an employee's regular job must be pre-approved for payment by Human Resources.
- The workweek for other professional staff will be a minimum of 40 hours, and will continue until the professional responsibilities to the student and district are complete. Superintendent may assign extra duties beyond the normal workday without pay as long as the assignments are distributed equitably and are reasonable in the amount of time.

Workday

- Supervisors are responsible for scheduling regular work hours and lunch breaks for all employees. Work may be assigned before or after regular hours of operation as needed.
 - **Breaks** – Breaks are not required, but may be offered to employees by their Principal/Director who should determine how best to schedule breaks in schools/departments. There is no FLSA requirement to give breaks, but if breaks are scheduled employees should not clock out because breaks are compensable.
 - **Meal Periods** are included in work time if the employees are not free to leave their post (assigned work). Supervisors should pre-approve employees who are allowed to work through meal periods. If non-exempt employees are scheduled to take a meal period of at least 30 minutes, are free to leave their duty post and relieved of all duties, employees are required to clock out. EC Teacher Assistants are not required to clock out for meal since they are still with students.

Employee Volunteers

- Employee Volunteers – Employees may volunteer to work at school events, provided the work is clearly at the employee's option, is in a different capacity from the employee's regularly-assigned duties and is performed on an occasional or sporadic basis. Employees may not volunteer to provide the same type of service they are employed to perform for the school system.
- Employees may agree to perform the volunteer duties for no compensation (or for a nominal fee) freely and voluntarily, without any direct or implied coercion or requirement.

Work Assignment Procedures

Extra Duty Assignments

Extra duty assignments must be approved in advance by Board of Education (BOE) and Human Resources (HR) provides payment information to Central Office Payroll Specialist.

Community Use Assignments

Each employee assigned to work community use must first be set up with a separate assignment in the payroll system. Principals should contact HR in advance to obtain BOE approve for such assignment requests.

Community Use is paid at a separate rate and figures into the overtime calculation for the regular assignment of the employee.

Compensatory (Comp) and Overtime

- FLSA requirement defines compensable working time as all hours that an employee is “suffered or permitted” to work. If a Supervisor knows or has reason to know that an employee is continuing to work beyond scheduled hours, then that work is compensable. If an employee works additional straight time or overtime without authorization, the employee must still be compensated, but may be disciplined for violation of policy or insubordination.
- Comp time and overtime are earned at the rate of time and one-half and accrue when physical time worked exceeds 40 hours/week.
- Straight Comp time is earned at the employee's normal rate and accrues if an employee works over normal work hours (i.e. 37.5) but less than 40 hours or if physical time worked is less than 40 hours/week.
- Comp Time:
 - Most employees are set up to accrue comp time rather than paid overtime. This time accrues as a leave balance to be used in hourly increments, in accordance with the regular workday of staff.
 - Employees must be allowed to use compensatory time within a reasonable period of requesting such use. A Supervisor may require employees to use their comp time prior to using their annual or bonus leave days but not sick leave. If not used, the comp balances carry over to the next year.
- Comp Time balances should be monitored by the Payroll Operators and provided to Administrators. Discourage balances over 100 hours. Let us know about comp time balances over 100 hours immediately.
- Overtime:
 - Paid overtime is discouraged but allowable and should be pre-approved by the Superintendent.
 - Approval should only be given if overtime funding is sufficient.
 - Supervisors with overtime budgets may request that specific employees be set up to be automatically paid overtime if approved by the Superintendent or designee.
 - If a Supervisor has available funding and wishes to pay overtime to reduce an employee's comp balances, a written request, referencing the budget code, must be submitted to Human Resources. The request should be signed by the Supervisor and have the number of hours to be paid. If approved by Human Resources comp balances will be paid out Central Payroll Specialist and hours paid out will be reduced from the Comp time leave balance.
 - Employees with Community Use assignments will be automatically set up to earn overtime, but the community use portion of the overtime will come out of a separate budget. Supervisor approving the community use will provide budget code.
- Comp balances (exceeding 240 hours) and comp balance payouts will be paid from the school or department overtime codes. Balances in excess of 240 hours are required to be paid per NC Benefits and Employment Policy Manual.

Leave Benefits

- Leave may only be earned or used by permanent full-time or part-time (20 hours or more) staff. An employee must be in earning status to use leave earned in a prior position.
- Sick, annual, bonus, personal and comp leave must be requested on Leave Request Forms or in Frontline software which are approved by the employee's Supervisor. Leave Request form is located on the Finance website under “Payroll” and Professional Growth link for Frontline is on DCS home page.
- Leave Balances are maintained on the DCS central payroll system (LINQ) and TimeKeeper Admin system in hours. The accrual rate, however is shown in days.
- All salaried 10 month staff must take the 10 annual leave days built into the calendar. Employees may use annual leave, bonus leave or comp time (if applicable to employee) for these days as specified by School

Calendar, but they may not work or use sick leave. If an employee does not have annual or bonus leave available the Payroll Operator will enter leave without pay which will reduce (or dock) the employees pay for that pay period.

- Superintendent has approved for Principals to work with 10 month staff that do not earn enough leave annual leave to take the 10 required days off.
- A Teacher Assistant may take annual leave and bonus leave during regular school days if their position does not require a sub. Subs are only allowed for EC and Pre-K Teacher Assistants taking sick leave.
- Substitutes are not provided for Child Involvement Leave. Classroom coverage should be arranged with other building staff with Supervisor approval.

Time Sheet Procedures

Documentation of Time Worked

- Each non-exempt (classified) employee is required to sign in and out of Timekeeper to create a timesheet of their time worked.
- Manual timesheets should only be used in special situations when there is no accessibility to Timekeeper. Timesheets and all other documentation submitted to Central Payroll Specialists should have either the employee's ID number or the entire social security number. The last four numbers of the social is not sufficient.
- The work week runs from Sunday 12:00 a.m. through Saturday 11:59 p.m.
- All time corrections made by Payroll Operators in Timekeeper must be made prior to Payroll Reports due date. If corrections are required after the due date in order to be reflected in the approved timesheet, the adjustment must and be supported by one of the following items of documentation which has been approved by the Supervisor:
 1. Manual Timesheet or Time Log
 2. Email from employee
 3. Timesheet Exception Form signed by the employee and supervisor.

Once the Central Payroll Specialists obtains and verifies this information the adjustment is entered.

Time Sheet

- If individual employees are approved to work less than their normal work schedule, leave should be recorded as approved by the Supervisor. If the employee works less than their regular weekly schedule without approval, the Payroll Operator shall key appropriate leave or comp time with documentation of leave used without approval copied to the Supervisor for follow-up with the employee. A Supervisor may in certain situations, approve employees to work less than their normal work schedule but should be done equitably among staff and should be documented for future reference.

Time Approval

Administrators are required to review and approve Absence History Report (recommend comparing to leave request forms and timesheet) and Substitute Listing Report prior to the TimeKeeper Data Transfer due date. These reviews are required by the Fair Labor Standards Act.

Penalty for Making False Reports or Records (Ref. NC General Statute 115C-317):

Any school employee of the public schools...who knowingly and willfully makes or procures another to make any false report or records, requisitions, or payrolls, respecting daily attendance of pupils, payroll data sheets, or other reports required to be made to any board or officer in the performance of his duties shall be guilty of a Class 1 misdemeanor.

General Payroll Procedures

Absences and Leave

- Record absences in Timekeeper Admin for all staff. Select “Leave Type” and “Leave Reason Codes” from drop down menus.
- Monitor leave balances on a regular basis.*
- Advancing sick leave or annual leave for absences with a negative balance should not be practiced but in certain situations, must be approved by the Principal/Supervisor and may not exceed what the employee will earn for the year.
- Only substitutes on the Human Resource sub list have been approved by the Board to work. These subs are also listed in the “Frontline” system. The Human Resource Department requires all schools to use this automated system.
- Refer NC State Benefits Manual for additional leave information.

General Fund Payroll Reimbursements (PRC 509)

- Principals are allowed to use general fund monies to fund substitutes or extra duty assignments. Subs and extra duty should be coded in Timekeeper to program 509 (fund 6). An example of a substitute code would be 6.5110.509.162.XXX .000.00.
- The Finance department will print and email a report for 509 expenses to the schools at the beginning of each month. The report shows a list of employees/subs paid during the month.
- Schools will review monthly 509 reports and any documentation related to 509 expenses maintained at the school. If no discrepancies are identified the school will send a check to Finance for the total due from the school within 30 days of date 509 report was received. Checks should reference “Local Salaries paid 509” and a copy of the excel sheet should be included with the check. Discrepancies identified by the school’s Payroll Operator during their review should be discussed with their Central Office Payroll Specialist contact prior to submission of payment.
- The Assistant Finance Officer will contact the Payroll Operators that are past due and request that central office be reimbursed within 5 days if a check has not already been sent.

Payroll Reports

- Payroll Reports are used to verify time worked as well as other information such as personnel changes during the pay period. Make sure changes for entire absence period and pay period, including prepaid days, are submitted timely. At a minimum, timesheets, Absence History report and Substitute Listing report must be reviewed monthly. Monthly Absence History report, Local Schools form and Substitute Listing report must be submitted to Central Office Payroll Specialist by the Payroll Reports due date.
- Manual timesheets for extra duty activities that have not been approved by Human Resources and/or do not have a Local Schools form (i.e. “509” School paying for Bus drivers for band, chorus, club trips, etc.) will be returned. If they are not corrected and submitted back prior to Payroll Reports due date, they will be paid on the next scheduled pay date.
- Payroll Operators should notify Central Payroll immediately as they become aware of subsequent changes which affect the Absence and/or Pay Period. **This is vital to avoid overpayments.**

Payroll Schedule

- Each Pay Run has a Payroll Schedule showing the following information for each Pay Run by Pay Date:
 - Pay Period

- Pay Date
 - Pay Period (Dates Paid)
 - # of Days Paid
 - Reporting Period (Absence Date Range and Timesheet Date Range)
 - Payroll Reports Due (**payroll deadlines are critical**)
 - Timekeeper Admin changes need to be finalized prior to submitting monthly reports to Central Payroll Specialist.
 - No changes allowable to Timekeeper after the due date
 - Subsequent changes should be submitted via email with Administrator copied (additional information in Time Sheet Procedure section above)
- After records are transmitted, no changes should be made at the site level.
 - Be cognizant of the impact on prepaid days for each pay period on early terminations or transfers between jobs paid on different pay schedules.*
 - Subs are paid based on teacher absence date ranges, with checks paid from September through June.

Check Stubs

Employees are able to view check stubs normally 2 – 3 days prior to pay day. Please encourage all staff to review pay prior to pay day. Any errors communicated to central payroll prior to 10:00 a.m. the day before pay day can be corrected and receive a manual check on pay day. This view option does not change the date funds are available in employee's bank account. Funds are available on pay day.

Professional Leave Procedures

- Verify supervisory approval on Prior Approval form or in Frontline.
- If no sub, key absence and retain copy in your files.
- If sub to be used, enter the appropriate code from the Prior Approval form or Frontline.
- Subs to be reimbursed by an outside agency should be coded to absence reason 04. Send the following information to Ashley Jata:
 1. Copy of Prior Approval form, including substitute name
 2. Name and address of agency to be billed, contact person, and phone number or email address
 3. For workshops sponsored by NCDPI, the teacher will receive an invoice at the workshop that should be forwarded with the prior approval.

Record Keeping

- Payroll records should be on file at your location for at least 3 years.
- Records should include approved payroll reports, leave requests, and all related documentation used in the processing of payroll.
- Files should be maintained by month in a consistent manner.

Tutors

- The names of all teachers working extra duty as tutors must be submitted by school administration to Human Resources. HR will in turn forward paperwork to Central Office Payroll Specialist as assigned.
- All tutors, including certified teachers, are required to clock in and out when performing tutor duties.

Payroll Operator Back-up

- Each school is encouraged as a best practice to have a designated and trained Payroll Operator back-up person trained by the Payroll Operator.***

- The back-up should assist in payroll preparation so they are prepared to complete payroll duties in the Payroll Operator's absence.
- Name of the back-up should be submitted to the locations Central Office Payroll Specialist contact person to ensure the backup has appropriate software access and a current list is on file.***
- The back-up should be notified of planned absences and pending deadlines when appropriate.
- The Central Office Payroll Specialist contact should be notified if the School or Department Payroll Operator plans to be absent on payroll due date or pay day.

Employee Training Checklist

The following payroll topics should be included in staff training at the beginning of every year, and for new employees:

- Time keeping Requirements
- Timesheet Review Process
- Work Schedule Expectations
- Compensatory Time
- Types of and appropriate uses for Leave
- School Calendar – define work days, vacation and holidays.
- Payroll Schedule: Pay Dates, Pay Periods, Absence Date Ranges and Prepaid Days
- Salary Schedules and Employee payroll forms.
- Employee Sub System Process

APPENDIX A

Payroll Resources

- State Benefits and Employment Policy Manual:
<http://www.ncpublicschools.org/district-humanresources/key-information/>
- State Salary Manual
<http://www.ncpublicschools.org/fbs/finance/salary/>
- DCS Payroll Calendar and Forms
<http://www.duplinschools.net/Page/9916>

APPENDIX B - Payroll Checklist

Daily

- ☐ Record Absences for all employees in Timekeeper Admin.
- ☐ Record Substitute Teachers in Timekeeper Admin using "Prior Approval" form or Frontline.
- ☐ Time Corrections for Employees as needed. All corrections must be supported by documentation either signed by or emailed from employee:
- ☐ "Employees Not Signed In" shows employees not signed-in (current day). Either correct time or record absence as appropriate.

Weekly

- ☐ Monitor Payroll Schedule for pending deadlines.
- ☐ Run the Employee Absence Report to verify against the leave forms and correct any errors.
- ☐ Pull up all records to ensure there are no missing days.
- ☐ Use the sub documentation to verify that all subs were attached to a teacher absence and time has been entered correctly.

Monthly

- ☐ Complete all data entry and verification processes by the Payroll Report due date . There should be no empty "squares".
- ☐ Hours should be at 37.5 or 40 or slightly higher.
- ☐ Confirm that Substitute Report has valid codes. Most often this can be determined by looking down the list at the object code. For example: If you see a 121 as the object code, you know that's incorrect.
- ☐ No Changes may be made in Timekeeper after Payroll Report due date.
- ☐ Submit Payroll Reports by the Payroll Reports due date.
- ☐ Employees must review the monthly timesheets prior to due date for verification of accuracy. In addition, the Administrator must review and approve the Absent Report and Substitute Report. These reviews are required by the Fair Labor Standards Act.
- ☐ Any timesheet error identified after the data is transmitted should be immediately reported to central office payroll via email with Administrator being copied.

Note: To ensure the correct employee's information is updated and/or paid all documents for employees sent to central payroll must have employee social security number or employee ID#.

APPENDIX C – Substitute Pay Codes

Pay Codes

<u>If Teacher Code Is:</u>	<u>Sub Code Should Be:</u>	
1.5110.001.121	1.5110.003.162	
1.5120.013.121	1.5120.013.162	
1.5210.032.121	1.5210.032.162	
1.5210.032.142	1.5210.032.165	Sub for TA
1.5270.054.121	1.5270.054.162	
1.5330.069.142	1.5330.069.165	Sub for TA
3.5210.060.121	3.5210.060.162	
3.5210.060.142	3.5210.060.165	Sub for TA
3.5110.103.121	3.5110.103.162	
1.5110.031.121	1.5110.031.162	

If code is not listed, please contact your Payroll Specialist for correct sub code.

Substitute Pay Rates:

Substitute for Teacher Pay Rates			
<i>Type of Sub</i>	<i>Daily Rate</i>		
Non-certified Sub		\$120.00	
Certified Sub		\$137.50	
Long-term Non-certified Sub		\$130.00	
Long-term Certified Sub		\$190.70	

Other Substitute Pay Rates			
<i>Type of Sub</i>	<i>Hourly Rate</i>		
Bus Driver		\$ 16.50	
Bus Monitor		\$ 16.18	
Child Nutrition		\$ 16.18	
TA/Bus		State Range	