

Administrative Regulations

BUSINESS

Payroll Accounting

Additional Payroll Functions

1.0 PURPOSE AND SCOPE

Payroll is responsible for reviewing output reports generated by the County Office of Education in addition to other related payroll functions.

2.0 STRUCTURE AND ELEMENTS

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3.0 PAYROLL OUTPUT REPORTS

RECAP shall generate payroll output reports on District employees during each payroll cycle from information supplied by Payroll.

4.0 OTHER PAYROLL FUNCTIONS

In addition to its normal processing duties, Payroll shall perform several other functions related to the payroll cycle; e.g., completing unemployment reports, distributing W-2 forms, maintaining ledgers, and completing retirement forms.

Payroll Cycle

1.0 PURPOSE AND SCOPE

General payroll information regarding areas of responsibility, different payroll categories, and payroll period requirements are addressed in this administrative regulation.

2.0 STRUCTURE AND ELEMENTS

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3.0 COMPUTER PAYROLL SYSTEM

The District's payroll shall be processed through RECAP, the data processing service bureau of the County Office of Education. Fiscal Services shall be responsible for providing the required payroll information to RECAP and for assisting as needed in the process.

To facilitate the operation, the District shall use both payroll/personnel manuals distributed by RECAP as guidelines to follow in providing the appropriate information.

4.0 CERTIFICATED & CLASSIFIED EMPLOYEES

The District shall designate all employees as either certificated or classified. Certificated employees shall be required to have a credential to perform their jobs; e.g., teachers and principals. Classified employees shall not be required to have a credential, though some other form of specialization may be required.

5.0 EMPLOYEE PAYROLL INFORMATION (REGULAR vs. NON-REGULAR)

5.1 Payroll Information

The Payroll Accounting section shall establish two payroll periods within a month for District employees: end-of-month payroll for regular employees and 10th-of-month payroll for non-regular employees. Payroll information shall be submitted to Payroll by the dates and times established by Business Services.

Attendance Cards for regular employees shall be verified and processed by the cost center manager and submitted to Payroll by the 5th of the month following end-of-month payroll.

Time Reports for non-regular employees shall be submitted to Payroll by all schools and departments. Each cost center manager shall verify and process time reports for his/her staff members.

Business Services shall distribute payroll warrants within the district twice each month. Non-regular employees shall receive their checks on the 10th of the month. Regular employees shall receive their checks at the end of the month.

5.2 Payroll Errors

A payroll error caused by the District resulting in insufficient payment to an employee shall be corrected and a supplemental check issued within five working days after the employee notifies Payroll.

A payroll error caused by an employee resulting in insufficient payment shall be corrected

the next pay period. An error resulting in overpayment to an employee shall also be corrected the next pay period.

Personnel Payroll Functions

1.0 PURPOSE AND SCOPE

Processing new employees involves an exchange of information between Personnel and Payroll as certain responsibilities tend to overlap. This administrative regulation will address the payroll functions of the Personnel office.

2.0 STRUCTURE AND ELEMENTS

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3.0 EMPLOYEE INFORMATION

The Personnel office shall provide Payroll with all information on new and existing employees that affects payroll processing. This information will be provided through various input documents. Personnel will also be responsible for providing the Attendance Cards used by monthly/regular employees for distribution by Business Services.

4.0 PART TIME EMPLOYEE BENEFITS

District employees who work less than full time, but at least half time, and who are not covered by bargaining unit contracts, shall be entitled to a prorated share of employee benefits. Employees covered by bargaining unit contracts shall be entitled to benefits as specified therein.

5.0 HEALTH & WELFARE BENEFITS

The District shall implement a "cafeteria style" health and welfare benefits program to allow employees to select benefits from a list of available options. The program shall be administered by Personnel.

Personnel Payroll Functions

The District shall pay a portion of the benefit cost based on a predetermined allocation. The employee shall not pay unless the total dollar amount of the benefits selected exceeds the District's contribution.

If so, the excess amount shall be considered a voluntary deduction to be withheld from the employee's paycheck each pay period.

Retirement

1.0 PURPOSE AND SCOPE

Payroll coordinates with the County Office of Education on retirement by submitting the correct forms and directing employees to the appropriate sources for additional information.

2.0 STRUCTURE AND ELEMENTS

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RETIREMENT PROCEDURE3.0

3.0 RETIREMENT PROCEDURE

California law mandates that all District personnel shall join a government sponsored retirement system if they work more than four hours per day.

In California, the two retirement plans in effect are the State Teachers Retirement System (STRS) for certificated employees and the Public Employees Retirement System (PERS) for classified employees.

The County Office of Education (COE) shall be responsible for monitoring the District's retirement system and Payroll shall coordinate with COE in submitting the appropriate forms.

Contributions to the retirement fund shall be made by both the District and its employees. The District's portion shall be charged as an Employer Burden each pay cycle while a retirement deduction shall be taken out of each employee's paycheck. Using the funds withheld, payments shall be made to the appropriate plans via the County Office of Education.

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