

**SUBJECT: PAYROLL PROCESS**

**Payroll Calendar**

The District Superintendent or designee(s) will establish a yearly payroll calendar with pay dates for all categories of employees, to include:

Twelve month staff, Eleven month staff, Ten month (Office Calendar) staff, school calendar staff, hourly staff and substitutes

Such calendar will be distributed annually to all staff. Payroll will be paid on a bi-weekly basis in accordance with the collective bargaining agreements.

**Payroll Certification**

It shall be the responsibility of the Director of Human Resource Services and his/her staff to prepare all payrolls.

After initial employment approval of individual staff by the District Superintendent or designee, in accordance with Board Policy 3000, the Payroll Office may prepare payments to such individual staff only after final authorization by the Director of Human Resource Services or the Assistant Superintendent for Administrative Services.

For each payroll period, the Supervisor of the Teacher Registry or his/her designee must certify a report of all substitutes assigned to work during the prior payroll period. Payments to such substitutes must be approved by the Director of Human Resource Services.

Each duly certified payroll must be examined and approved by the Assistant Superintendent for Administrative Services or, in his/her absence, a designee.

**Payroll Deductions**

Payroll deductions will be made in accordance with the following procedures and the law:

- a.) deductions may be withheld in equal installments, with the number of installments being determined by the number of pay periods remaining in the fiscal year
- b.) all salary deductions other than those replaced by federal or state law will be deducted only upon written approval of the employee as authorized by the Director of Human Resource Services.

The Board has authorized within the above requirements, salary deductions for all paid benefits, health insurance, retirement system contribution, and loan repayments and arrears. All other deductions are authorized in accordance with the collective bargaining agreements.

### **Processing of Payroll Checks**

All payroll checks are processed through the automated system of the BOCES.

Exceptions may be approved by the Assistant Superintendent for Administrative Services or designee. A manual check may be drawn to correct a processing or reporting error or omission, if the error or omission would cause a financial hardship. The presence of a financial hardship will be determined by the Assistant Superintendent for Administrative Services or his/her designee.

Otherwise, errors and omissions will be corrected in the following automated check runs.

### **Payroll Distribution**

Payroll checks will be distributed following established procedures to ensure that payments are made to only those employees who are authorized to work by the District Superintendent and Board of Education. Bi-annually, BOCES will conduct a "Live Payroll Distribution," requiring all staff and substitutes to report to designated locations to show identification and sign for paychecks.

The District Superintendent or his/her designee will develop regulations with specific procedures to implement this policy.

Education Law Section 1709

**Adopted: January 14, 2009**