Section II

Payroll

This page left blank intentionally.

Table of Contents

I. **Payroll**

Timekeeping Procedures

The TimeClock Plus electronic timekeeping system and associated work records will become the official basis for recording hours worked for non-exempt employees. Support staff use the clock as a means to record their hours worked. Professionals use the clock to monitor extra hours outside their regular duties and to code the extra duties appropriately.

Hourly/Support Employees

Hourly employees must clock in no earlier than15 minutes before their scheduled time and clock out no later than 15 minutes before their scheduled departure time. The calculations are based on quarter hours, so if an employee clocks in 1 minute later than 15 minutes allotted, they will be docked for those 15 minutes.

Payroll must pay each support employee for the time they have worked per the Workforce Commission/Wage and Hour. If an employee is constantly clocking in early or out late this will be a campus/department discipline issue and not a payroll issue as we can only pay the employee as they work.

We must never alter a timesheet. The District timekeeping system keeps a detailed history of all changes that have been made by the person who is making the changes, so please make sure you have the appropriate paper work.

The timecard information must be completed for your campus/department no later than noon on Mondays. You must have a “Time Clock Corrections” form from the employee before making any changes. Please ensure that the employees fill them out immediately upon returning. The campus principal will sign-off on the time sheets.

Each work week stands alone and must equal 40 hours either in leave or time worked.

Professional Employees

Professional employees use the timekeeping system as an attendance accounting mechanism. The Time Clock reports are utilized to ensure professional employees are meeting the number of days outlined in their respective professional contracts. The business office will prepare a payroll authorization form for each position in the district.

A. Reporting Absences

All employees must report their absences using an Absence Request form. It is very important that employees indicate the type of leave to be taken (state, local, off-duty, etc.). Absences must be taken in whole of half days.

1. Employee enters absence on form. Earned leave balances, other than state personal, cannot be exceeded. Percentage employees take leave based on a 8 hour day.

2. Proper documentation must be provided for: jury duty, administrative leave, donated days, if applicable, vacancy, or other approved leave.

3. School Business or Staff Development days that have coding other than the primary budget code for the employee should be carefully reviewed.

4. Once all absences are verified, the Principal/Administration should sign the form.

5. The form should be received by the Business Office on the due date.

6. Retain a copy of the signed Absence Report and any required documentation for corrections of absences.

B. Supplemental Pay Procedure

1. Employees who perform other duties in addition to their regular assignments are paid supplemental pay.

2. All District employees, full-time or part-time, must be paid through Payroll at the Business Office for any type of compensation.

3. All supplemental pay must have some type of documentation to verify the hours worked. Extra Duty Pay Sheet must be sent over to the Business Office for each employee and the Principal/Supervisor/Program Director must also sign the Extra Duty Pay Sheet. The form can be obtained from the business office or at the Kennard ISD website.

C. Overtime Compensation

1. The District compensates for non-exempt employees in accordance with Federal Wage & Hour laws. All employees are classified as exempt or non-exempt for purposes of overtime compensation. Only non-exempt employees are entitled to overtime compensation and/or comp time.

2. Overtime is legally defined as all hours worked (leave days do not count toward hours for overtime) in excess of 40 hours per week and is not measured by the day or by the employee's regular work schedule. Employees who are approved to work beyond their normal schedule, but less than 40 hours per week will be compensated at straight time. Employees approved to work more than 40 hours in a week, will be given comp time or paid for hours over 40 at time and one-half.

D. Correction Form Procedures

To change either an Absence from duty form or a Supplemental form that has been submitted, a Correction form must be submitted along with a copy of the original form. Do not make any changes to the original form. All changes are noted on the Correction form.

E. Direct Deposit Information

When an employee enrolls in Direct Deposit of payroll checks, then a Direct Deposit form must be submitted. The form can be obtained from the business office or at the Kennard ISD website.

1. Accurately fill in Employee's Name, ID#, and Campus/Location.
2. Form must be signed and dated by employee.
3. An employee's check may be direct deposited into a checking account or a savings account.
4. If the direct deposit is for a checking account, then attach a voided check to the bottom of the form.
5. If the direct deposit is for a savings account, then attach a savings account deposit slip.
6. If an employee wishes to change Direct Deposit of payroll checks, then a Direct Deposit change form must be submitted.
7. The direct deposit is due at the bank based on the District's pay dates.

8. The employee is responsible for notifying the Business Office regarding any account changes. Failure to notify the Business Office of account changes by the payroll deadline may result in a delay in receiving funds.

F. Taxes, TRS, and Other Deduction Information

1. W-4 Procedures

   a) Employees must complete a W-4 form so that the payroll department can withhold the correct federal income tax from wages. Because tax situations can change, a new form may be necessary. Please consult a tax advisor with any questions regarding withholding.

   b) A new W-4 form can be accessed from the IRS website at www.irs.gov or forms are available at the Business Office. A new properly executed form will replace all prior forms received.

2. Earned Income Credit- If you are eligible and want to receive an advanced Earned Income Credit, a W-5 must be completed and forwarded to the payroll department each year.

3. Medicare Tax Information – Employees hired by the District after March 31, 1986 are required to contribute 1.45 percent of their gross pay to the Medicare program operated by the Social Security Administration.

4. Teacher Retirement (TRS)

   a) Texas public school employees employed in a TRS eligible position must contribute to the TRS system. The total deduction is 7.05 percent of TRS eligible wages. This deduction consists of a 6.4 percent pre-tax deduction and a .65 percent after-tax deduction for the TRS Care program.

   b) Each employee that is participating in the TRS program will receive an annual statement of their account showing all deposits made from September through August. The annual statement is provided from TRS. Please keep your address updated to ensure receipt of your statement.

   c) If you are planning to retire under TRS, you should notify TRS as soon as possible to obtain a retirement packet. Contact Information is listed below:

Teacher Retirement System of Texas
1000 Red River Street
Austin, Texas 78701-2698
1-800-223-8778
http://www.trs.state.tx.us/

5. W-2 Forms will be sent on or before January 31st each year. It is very important to keep your mailing address updated. To replace a W-2 form, contact the Business Office.

G. Resignation/Retirement Information

1. If you are resigning or retiring at the end of the school year, final checks are paid in accordance with District procedures and according to the District pay scale. If your last day worked is the last day of your work schedule, a final check will be issued at the end of your check cycle, unless doing so will result in overpayment. Your final paycheck or direct deposit voucher will be mailed to the address on your resignation form.
2. If you are resigning or retiring at the end of the school year, your insurance will end on the last day of the month in which you receive your final check; there is one exception: if you are enrolled in the group disability insurance plan, then this coverage will end on your last day worked. You may have the option of continuing some of your insurance after your end date. Some coverage may be ported or converted: please contact the Business Office for more information on these options.
3. Leave days-as stated in district policy (DEC Local), all employees shall receive compensation for accrued unused leave up to 90 days. Unused personal days shall be paid on the final check at the employee's daily rate.
4. Accumulated state leave that is not eligible for payment upon separation from the district is transferrable to other Texas school districts, and generally transfers to education service centers. For this purpose, unused state leave will be reflected on the employee's service record.
5. As soon as you receive your TRS7 (Notice of Final Deposit) from TRS, you should send it to the Business Office. The Business Office will complete your TRS7 after you have received your final paycheck and forward it to TRS. A copy will be place in your file.
6. If you have submitted a TRS6 (Notice of Final Deposit and Request for Refund) form to the Business Office, we will complete the form after you have received

your final paycheck. We will forward it to TRS and a copy will be placed in your file.

7. If, after resignation/retirement, you decide to return to work for the District, you would be treated as any other new employee. You will need to re-enroll in your insurances and annuity, and you will need to fill out a new direct deposit form and W-4.

H. Reminders from the Business Office

1. Failure to turn in paperwork by deadlines may prevent timely pay of employees and substitutes.
2. Always use current payroll forms.
3. Refer to the Payroll due Date Schedule for absences included in each pay period and the specific due dates.
4. All timesheets/supplemental sheets must be signed by the appropriate Principal/Supervisor. Stamped signatures are not acceptable. A Principal/Supervisor cannot approve his/her own timesheet.
5. Appropriate court documentation is required to support jury duty absences.
6. An employee must use all days available to him/her before full dock can be taken. Only exceptions are Workers Compensation and Military Leave.
7. If a special rate is being paid to a substitute, a special rate request form must be on file. Forms are available at the Business Office.
8. Extended leave absences are treated as any other absence. Please notify the Business Office when the employee returns to work.
9. Donated days to an employee can be approved by the Superintendent. The employee has to first request the pool in writing to Superintendent, and they have to be out of local and state days.
10. Extra duty pay for hours worked by a non-exempt employee be paid at straight time up to 40 hours per week. Anything over 40 hours worked per week will be given comp time at time and one- half.

I. Time and Effort

Time and effort certifications or time and effort logs are required from all grant funded District personnel. Time and effort forms are required to be completed by the end of each semester (July-December completed at the end of December, and January-June completed at the end of June) by any central office administrative personnel that are grant funded. Campus personnel that are 100% grant funded are to complete a semi-annual certification at the end of each semester. All personnel that are split-funded must complete a monthly time and effort form which reflects daily duties that were performed during the month. The certifications and time and effort logs must be signed by the employee and their supervisor. All completed forms are to be submitted to the Campus Principal and the Business Manager. The employee is responsible for reconciling time and effort to actual pay and making necessary adjustments. Resource: OMB Circular A-87

J. Semi-Annual Certifications

Employees who work 100% under a single grant program or single cost objective are not required to maintain time and effort records.

1. The employee shall certify in writing, at least semi-annually, that he/she worked solely on the program(s) for the period covered by the certification.

2. The certification shall be signed by the employee or by the supervisor having firsthand knowledge of the work performed by the employee at least semi-annually. Semi-Annually is August-December 1st (first semester), and January-May (second semester), and then June-July (summer semester, if applicable). The certification will be completed at LEAST twice a year.

3. The certification shall reference the employee's signed and dated job description.

4. The certification shall be maintained in the employee's personnel file at the business office.

K. Time and Effort NOT 100% (Split Funded Employees)

Employees who work under multiple grant programs or multiple cost objectives are required to:

1. Maintain time and effort records or to account for their time.

2. Prepare at least monthly, to coincide with pay periods.

3. Reflect after an after-the-fact distribution of 100 percent of the actual time spent on each activity.

4. Signed by the employee.

- *Charges to payroll must be adjusted at least quarterly to coincide with preparation and submittal of the quarterly expenditure report.*

L. Employee Job Descriptions

The basic responsibility of all personnel employed by the District is to serve and promote the educational quality of education in the public schools of Texas. Job descriptions are developed for every position in the District and form the basis for personnel evaluations. The superintendent shall develop job descriptions for new positions. A copy of the appropriate job descriptions should be signed by the employee upon reporting for the first day of work and then placed in the employee's personnel folder. Employees shall receive a copy of their job description. Changes or alterations of job descriptions are the responsibility of the appropriate administrator and should be reviewed and discussed with the employee at the annual employee evaluation and any other time there is a change in responsibilities. Job descriptions should include the current school year and the payroll fund source. Job descriptions should be dated and signed by each employee and sent to the Superintendent's Office. At certain peak workload periods or in cases of emergencies, employees may be asked to perform duties and functions not specifically covered in their job descriptions. Since the qualities of teamwork and cooperation are highly valued at the District, it is expected that these situations will be accepted and handled in a truly professional manner. Job description templates are housed at the Superintendent's Office.

Employees who work 100% of their time under a single grant program or cost objective are required to maintain on file job descriptions.

1. The job description will be signed and dated by the employee, and his or her immediate supervisor .
2. The job description will clearly show that the employee is assigned 100 percent to the program or single cost objective.
3. The job description will be updated annually or when a function or activity is added to or deleted from an existing job description.
4. The job description will clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective.
5. The job description will be maintained in the employee's personnel file at the Superintendent's office.