

# **SHAKER REGIONAL SCHOOL DISTRICT ADMINISTRATIVE RULES AND PROCEDURES**

## **PAYROLL PROCEDURES**

**CODE DKA-R&P**

The District has a responsibility to maintain and provide, as required by law, complete and accurate information regarding payroll related issues, and ensure compensation to employees is done in a timely and accurate manner. For services performed under a regular contractual obligation, the District shall distribute payroll on a bi-weekly basis, with the date of payment and distribution on Thursday of the pay-week. The Superintendent may, in the event a holiday falls on the regularly scheduled payday, authorize payment to be made the first non-holiday day immediately prior to the scheduled payday.

Exempt employees, as defined by the Internal Revenue Service (IRS), shall be compensated based on their selected payroll-method, if available, on a bi-weekly basis as outlined above. The number of pays selected will be used to calculate a regular bi-weekly gross pay amount.

Non-exempt employees, as defined by the IRS, shall submit timecards reporting date and hours actually worked, and shall be signed by the Employee. Timecards are required for non-exempt employees, regardless of whether the non-exempt employee has chosen the salary-type payment or the hourly payment. Timecards must be reviewed and signed by the Employee's Supervisor. Signature of the Supervisor shall be verification that the hours reported are complete and accurate. Timecards are due in the Superintendent's Office no later than noon the Friday prior to the payday. The Superintendent, or his designee, may require timecards earlier in the event a holiday will require distribution of paychecks earlier than the normal payday.

The employee is responsible for reporting all hours worked, except for employees classified as "Substitutes". No employee is to work more hours than specified in their contract, unless specifically approved in advance by their Supervisor. Falsification of timecards will be subject to disciplinary action, up to and including dismissal.

The principal of each school is responsible for submitting a "Substitute Report" listing the date and reason for absences of all exempt employees and the name of the substitute, if any. This report will be used as the basis for payment to substitutes and is due in the Superintendent's Office the same day and time as timecards.

Employees may receive a contract for work to be performed that is of a specific nature, such as coaching or co-curricular. Additionally, employees may accept assignments that are not under an employment contract, such as curriculum work. Payments for supplemental contractual or assignment work shall be processed upon approval of the Superintendent, or his designee, and shall be distributed as directed by the Superintendent, or his designee.

The employee is responsible for providing information in writing, and as required to satisfy IRS or other Federal or State Agencies, regarding changes in legal name, address, Federal Withholding Status, and any other information used in payroll processing.