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4 **PAYROLL**  
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6 The Payroll Department maintains payroll records, verifies payroll data, calculates various voluntary  
7 and involuntary deductions from pay, prepares payment vouchers, distributes pay warrants to the  
8 sites and prepares all federal, state and local payroll related reporting.  
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10 **A. Payment Methods**  
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12 Warrants are disbursed from the Campus Business Office on each campus, the Accounting  
13 Office at Central Services, by mail, or by electronic transfer according to the wishes of the  
14 employee. The employee must elect the method of disbursement at the time of hire. The  
15 Payroll Department must be notified in writing using the proper payroll form if any change in  
16 the method of disbursement is requested.  
17

18 **B. Withholding/Deductions**  
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20 All required federal and state taxes will be withheld as authorized on the employee's W-4  
21 form. Other involuntary deductions such as STRS and PERS payments will be  
22 automatically deducted. Employees may authorize voluntary deductions for such things as  
23 tax sheltered annuity payments which are on the County Schools Office approved list,  
24 professional dues, etc., which have been approved by the Board. Any changes requested  
25 to voluntary deductions must be received by the 15th of the month to be effective for the  
26 next pay period. When an employee changes categories of employment, all voluntary  
27 deductions for which an employee in the new category is ineligible will be cancelled.  
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29 **C. Leave of Absence**  
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31 Any employee who takes a leave of absence for any reason must contact both the  
32 Personnel and Payroll Departments to discuss continuation of coverage for any employee  
33 benefits or other authorized payments during the leave.  
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35 **D. Monthly Work Reports/Time Sheets**  
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37 There are several methods of time reporting used in the District--one for permanent  
38 employees who are paid a salary, different methods for academic and classified employees  
39 who work on an hourly basis, student employees, etc. Permanent salaried employees  
40 report using the "exception" method. This method assumes that an employee works  
41 his/her regularly assigned hours unless an absence is reported on the work report. Hourly  
42 employees use the "positive" method in which actual hours of service rendered are entered  
43 on the work report. Reports not received in the Payroll Office in a timely manner may result  
44 in a delay in receiving a payroll warrant.  
45

46 1. Permanent Employee Work Report  
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48 This category of employment includes all academic and classified employees who  
49 are paid a salary, that is to say, a fixed payment at regular intervals. This report is  
50 filed monthly by each permanent employee. Employees shall indicate each day  
51 or partial day of absence and the nature of that absence through the last working  
52 day of the month. The employee and employee's supervisor must verify and sign  
53 the report. Reports are due in the Payroll Office by the 3rd working day of the  
54 month following the month in which the work was performed. Address changes,  
55 W-4 changes, voluntary deduction changes, etc., must be received in the Payroll  
56 Office by the published monthly deadline to become effective the following month.

Absence codes are listed below. Definitions and terms/conditions for the various leaves are covered in board policy and/or union contracts.

- A - Unpaid Absence
  - B - Bereavement Leave
  - C - Conference
  - E - Compensatory Time Earned
  - FP - Family Care Leave, Paid
  - FU - Family Care Leave, Unpaid
  - I - Industrial Accident/Illness
  - J - Jury Duty
  - M - Military Duty
  - N - Maternity
  - P - Personal Necessity
  - S - Sick Leave
- Classified employees report minimum of one-hour increments;  
academic employees report minimum of half- day increments.
- U - Compensatory Time Used
  - V - Vacation
- Classified employee report minimum of quarter-hour increments;  
academic employees report minimum of hourly increments

2. Hourly Academic Employees

This section covers hourly instructional and non-instructional employees and permanent academic employees who are assigned an overload on an hourly basis. Hourly academic employees are paid on the basis of an agreement produced on the campus and filed in the Payroll Office. In addition to the agreement, a monthly time sheet is required which indicates any missed hours and the reason for the absence.

Hourly academic employees report absences on the "Hourly Absence Report". The following codes are appropriate for hourly absence reporting:

- A - Unpaid Absence
- B - Bereavement Leave
- I - Industrial Accident/Illness
- J - Jury Duty
- P - Personal Necessity
- S - Sick Leave - academic employees report minimum of half-day increments

3. Short-Term Hourly Employees

Short-term hourly employees are employed in one or more of the categories established in the short-term hourly job descriptions. Short-term hourly employees report their hours worked on the "Hourly Classified Time Sheet."

4. Student Employees

Student Employees report their hours worked on the "Hourly Classified Time Sheet."