

IOWA PARK CONSOLIDATED ISD

PROCEDURES: PAYROLL

Fair Labor Standards Act (FLSA):

There are four (4) major provisions of the FLSA: Minimum Wage, Overtime Pay, Child Labor and Recordkeeping. Unless exempt, covered employees must be paid at least the minimum wage and not less than one and one-half times their regular rates of pay for overtime hours worked.

Positions considered exempt for FLSA purposes must meet one of the following exemptions:

- Executive
- Administrative
- Professional*
- Computer Employees
- Highly Compensated Employees

*The Department of Labor has determined that substitute teachers whose primary responsibility is teaching the same subjects as the everyday teacher for whom they substitute are exempt under the FLSA.

Positions typically considered non-exempt for the purposes of the FLSA are noted below:

- Paraprofessional staff (clerical, aides and technical staff)
- Auxiliary (custodial, maintenance, food service, and transportation)
- Substitute staff for paraprofessionals and auxiliary staff

Employees are not required to be paid on an hourly basis; however, regardless of the basis of pay – hourly, salary, piecework, commission – the pay received must meet or exceed the minimum hourly rate.

General Information:

Employees are paid in accordance with administrative guidelines and an established pay structure. All District pay scales are reviewed by administration each year and adjustments are recommended to the board as determined necessary. Pay scales are presented to the Board of Trustees during the budget process and approved as part of the final budget. The Superintendent signs off on a copy of the total District salary schedules indicating the board's approval.

All district positions are classified as exempt or nonexempt according to federal law. Professional employees and administrators are generally classified as exempt and are paid monthly salaries. They are not entitled to overtime compensation. Other employees are generally classified as nonexempt and are paid an hourly wage or salary and receive compensatory time or overtime pay for any time worked beyond 40 hours in a workweek.

Base salaries for all employees other than substitutes are annualized, unless requested otherwise. If an employee enrolls in TRS-Active Care, the health insurance plan, their salary must be annualized for payment of premiums. Adjustments for overages and shortages for the base pay will be added or deducted from the pay at the fiscal year end. If the shortage amount is substantial, the pay may be adjusted earlier or as needed so that the employee will continue to receive a paycheck for the year. Annualized Pay is determined by

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multiplying together the following factors dependent upon the type of position and then dividing the result by twelve:

- Number of scheduled work days multiplied by the Daily Pay Rate, or
- Number of hours scheduled to work in a day multiplied by the Hourly Pay Rate, then multiplied by the number of scheduled work days.

All employees will receive their Salary Notice which includes their annual pay and number of work days each year as early as possible dependent upon board approval of pay scales. Classroom teachers, full-time librarians, full-time nurses, and full-time counselors will be paid no less than the minimum state salary schedule. Contract employees who perform extracurricular or supplemental duties may be paid a stipend in addition to their salary.

Pay Dates and Pay Period:

As a general rule, payroll is paid on the 25th of every month unless the 25th falls on the weekend or a holiday. In which case, payday would be the preceding Friday or work day. A calendar of pay dates is available each year from the Payroll/Benefits Manager.

Payroll pay period runs from the 11th of each month to the 10th of the next month. Any time cards for bus driving, stipend pay or extra duty pay will be submitted by the next business day after the 10th of each month in order to be included in that month's pay.

Skyward True Time System:

Every non-exempt employee, except bus drivers, shall "clock-in" and "clock-out" daily through the Skyward True Time Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. At the end of an employees' work week they must review and submit their time as accurate in True Time. All corrections to clock-in or out times should be made before the time is submitted. Employees should also make sure that any time off has been posted to True Time **before** submitting their time for the week. All administrative supervisors shall review and approve their employees' time in True Time. This approval submits the time to the payroll department for processing.

Rounding Rule:

The Skyward True Time timekeeping system will calculate the actual time worked each day and then round to the nearest 15 minutes at the end of the work day.

Transportation Timekeeping System:

Bus drivers will fill out a time card daily and submit it each week to the Transportation Manager for approval. The Transportation Manager will then submit the approved time card to the Payroll/Benefits Manager for processing.

Any employee driving a bus for field trips, games, etc. will fill out a time card and submit it to the Transportation Manager for approval. The pay will be paid as part of the normal monthly payroll process.

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Overtime:

For hourly employees, all overtime worked will be paid as part of the normal monthly payroll process. Employees should secure approval from their supervisor prior to earning any overtime. Overtime hours are paid when an employee works over 40 hours during the workweek, which begins at 12:00 a.m. each Monday and ends at 11:59 p.m. each Sunday. An employee who repeatedly works in excess of his/her assigned work schedule without authorization, may be subject to disciplinary action, including termination. Supervisors should strive to minimize any such overtime. Each workweek stands alone in determining overtime worked and computing overtime pay or compensatory time entitlements. Different workweeks cannot be consolidated or averaged in determining overtime pay during a pay period.

Paid sick leave, personal leave and vacation time are considered a benefit. For FLSA purposes however, such time is considered non-compensable time and is not required to be included in determining hours worked for overtime purposes.

Supplemental Pay:

Any employee that performs extra duties such as tutoring after hours, summer school, Saturday school, homebound teacher or a stipend for UIL, other extracurricular activities, etc. that are not included in their contract pay will need to fill out and submit a time card to their supervisor for approval. The supervisor will then submit the time card to the Payroll/Benefits Manager to be paid on their next paycheck. The cutoff for submission of the time card to Payroll is the 10th of the month in order to be paid on that month's check.

Compensatory Time:

Non-exempt employees that are paid on a salary basis will earn "comp" time for overtime hours worked in lieu of paid time. Non-exempt salaried employees must work over 40 hours per week before comp time is earned. Compensatory time is then calculated at 1 ½ times the hours worked. See Policy DEAB Local for more details.

Direct Deposit:

Payroll payments are made via direct deposit for all employees, including substitutes and student workers. Direct deposit can be made to any bank, savings or brokerage account in the United States Federal Reserve banking system as long as an account number and ABA routing number are available. The appropriate form is available from the Business Office or online at <http://www.ipcisd.net/Page/24>.

All employees should verify the deposit of their pay on the date listed on the payroll calendar. In the event that the employee's pay does not reach his/her account, they should first contact their bank. If the bank has rejected the deposit, a replacement check cannot be issued until the funds are returned to IPCISD. This may take as long as five business days.

NOTE: If you are changing banks or even your bank account at the same bank, you need to submit a new Direct Deposit form to the Business Office by the 10th of the month.

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Pay Stubs:

In order to conserve District funds and improve productivity, pay stubs will not be printed for all employees that have Employee Access. Any employee that does not have Employee Access, including substitute teachers, will receive a paper copy of their pay stub.

Errors on Direct Deposit Paychecks:

In the event an employee does not feel he/she received proper payment for services rendered, the employee should contact the Payroll/Benefits Manager for further review of the matter. Employees should not call the Business Office with questions based on the direct deposit amount as it appears on the bank's website. Employees should refer to the pay stub itself before calling. Questions will not be answered until the employee receives and reviews his/her pay stub.

Absences:

When an employee is absent from duty for more than 5 consecutive workdays due to personal or family illness, they shall submit a medical certification. A doctor's release should be submitted upon return to work.

All employees shall fill out an Absence from Duty report and submit to their supervisor for approval. If the employee is taking a personal day, the form should be submitted and approved **before** taking the day off. If this is not possible, or if the employee is off due to illness, the form should be completed and submitted to the supervisor when the employee returns to work.

See IPCISD Policy DEC Legal and Local for more information on absences, different types of leave, and FMLA.

Resignations:

When an employee resigns or retires, the employee should submit a letter to their supervisor who should then submit the letter to the Superintendent. Human Resources and Payroll should also be notified so that the final pay can be calculated. Most of the time, the employee will receive their final check in the month following their resignation.

Change of Address/Telephone Numbers:

It is important that the district files contain the most current address for all employees at all times. It is the employee's responsibility to notify the Business Office of any change of address or phone number. The Address Change form should be submitted to the Payroll/Benefits Manager. The form is available on the school district's website at <http://www.ipcisd.net/Page/24> or by requesting the form from the Business Office.