
Administrative Procedures for Payroll

PROCEDURE

Pay Days: Payroll for all employees is on a bi-weekly schedule. When payroll falls on a federal banking holiday, pay checks and direct deposits will be made available on the last working day preceding the holiday.

Adjunct faculty are paid between the start and end date of each class that they are teaching, generally starting three weeks into the semester.

Pay Calculation: For purposes of calculating hours worked, the calculation should consider time to the nearest quarter hour.

Accounting for Work and Leave: All employees are responsible for the accurate and timely accounting of hours worked and/or leave taken in accordance with established payroll procedures and deadlines.

- **Non-exempt employees** receive an hourly rate for work performed. Non-exempt employees submit bi-weekly time records with an accurate accounting of all hours worked and all paid and/or unpaid leave taken.
- **Exempt employees** are paid on a salaried basis, and generally receive the same salary from week to week regardless of hours worked. Exempt employees submit a time record with an accurate accounting of all paid and/or unpaid leave time taken in any bi-weekly period in which leave is taken.
- **Temporary exempt employees**, including Adjunct faculty, do not submit time records, but report their absences in accordance with established procedures.

Supervisors must assure that properly completed time records are submitted for assigned employees and review, correct if necessary, approve, and assure timely submission of time records to the Payroll Office. To meet bi-weekly deadlines in the employee's absence, the supervisor will prepare and submit the time record on the employee's behalf to ensure continuity of pay. It is the supervisor's responsibility to assure that retroactive corrections are submitted to the Payroll Office generally within the following pay period. Supervisor may assign an approved proxy; however, the ultimate responsibility for payroll submission will be that of the supervisor.

The employee and supervisor's completion and electronic submission of the time record attest to the accuracy of the submission.

Deferred Pay:

- **Full-time faculty** in positions that are scheduled less than 12 months generally may elect to have their salaries paid over their scheduled work period or over 12 months. If paid over the scheduled work period the annual salary will be divided by the number of pay periods that fall into that work period. If paid over 12 months, the annual salary will be divided by 26 pay periods. If the 12 month option is chosen and the employee separates from the College any salary accrued but not paid will be paid out with the employee's last paycheck.
- **Full-time exempt staff** employees in positions that are scheduled less than 12 months will be paid over 12 months, with the annual salary calculation period beginning at the start of the new fiscal year. Upon separation an accurate accounting of salary due or payable will be made at the time of separation.
- **Non-exempt employees** are not eligible for deferred pay.

Withholding From Pay: The College will automatically deduct from gross pay all required federal, state, and local taxes, mandated deductions and certain employee-elected deductions.

OPERATIONAL POLICY HISTORY

Formerly Policy 5.4, Adopted 1/4/2010

Revised & Renumbered to 2.2.6 on 5/1/2012

Renumbered to Policy 2.06 in 10/2014

Revised 2/9/2018

Revised to "Operational" Policy 3/5/2021
