

**PAYROLL**

The Centennial School Board recognizes its responsibility to establish and monitor sound payroll safeguards and procedures. The Superintendent is responsible for the implementation of this policy.

**Policy: 4.7**  
Adopted: ..... 01/22/80  
Amended: ..... 04/08/86  
          ..... 08/18/92  
          ..... 06/09/98  
          ..... 06/11/02  
          ..... 04/14/09

## NON-INSTRUCTIONAL OPERATIONS 4.0

### PAYROLL

#### Employment/Termination/Change of Status of Employee on Payroll

##### I. Personnel Action Process

- A. The Director of Human Resources will initiate the appropriate personnel action form for employment/termination/change of status, to be circulated to the Superintendent, administration, and payroll and included in the board personnel agenda.
- B. The Director of Human Resources will initiate salary classification changes and annual contract based salary increases for circulation to payroll.
- C. Only Board-approved salary compensation plans will be used in determining an employee's rate of pay.

##### II. Payroll Preparations

###### A. Payroll Reports

- 1. The Centennial School District operates on a bi-weekly payroll cycle. All payroll data are due in the Business Office on the Wednesday following the end of the payroll cycle.
- 2. The building or department administrator in charge of the employee will be responsible for submitting all payroll data.

###### B. Attendance Records

- 1. Accurate records of attendance will be maintained by individual administrators for employees under their jurisdiction.
- 2. "Application for Pay for Absence" forms will be secured from the employee and duly recorded in the time management system by the appropriate administrator.

##### III. Payment Schedule

- A. Professional ten-month staff – In compliance with IRS Regulation 409A, all 10-month professional staff are paid their annual base salary in equal installments over the course of their work year. However, professional staff may choose to be paid on a deferred compensation basis over a 12-month annual basis in compliance with IRS regulations. Official notification is filed with the Business Office on or before August 15 prior to the beginning of the school year and remains in place until the employee changes it.
- B. Support ten-month staff – One twenty-second (1/22) of Compensation Plan amount paid on alternate Fridays between September 1 through June 30 as determined by Business Office schedule.

- C. Twelve month staff – One twenty-sixth (1/26) of Compensation Plan amount paid on alternate Fridays throughout the year as determined by Business Office schedule.
- D. Hourly staff/per diem staff – Paid on alternate Fridays on schedule determined by Business Office.

IV. Payroll Deductions

- A. All employees are subject to legislated deductions for federal, state, and local taxes. No employee will be paid until all required forms have been submitted to the Human Resources office.

- B. Absence Deductions

All absences must be recorded on the “Application for Pay for Absence” form. If a deduction is necessary, it will be made subsequent to the pay period in which the absence occurred. Per diem deductions will be computed as follows:

1. CEA Personnel – 1/200<sup>th</sup> of annual salary for each day’s absence
2. All other personnel – annual salary divided by days of current annual work year.