

DANIEL BOONE REGIONAL LIBRARY

SUBJECT: Payroll Processing

ADMIN 2-709

BOARD

SECTION: 700 – Fiscal Management

Approved: 12/12/96
Revised: 05/10/07
Revised: 01/13/11
Revised: 01/16/14
Revised: 10/12/17

POLICY

Daniel Boone Regional Library (DBRL) employees will be paid on a semi-monthly pay schedule in accordance with a previously established salary schedule. DBRL will pay the appropriate remuneration for time worked and comply with all statutory salary deductions and administrative requirements. Net pay due to employees will be directly deposited into the employee's bank account as per the procedures below. DBRL will establish controls for all payroll transactions and the safeguarding of data.

PROCEDURES

Any additions, changes in status, or deletions to the payroll amount must be supported by written authorization from the Department Managers and submitted to the Administrative Office at a previously determined date for payroll processing. Time cards and time sheets for hourly employees must be signed by both the Department Managers and the employees and submitted to the Administrative Office at a previously determined date for payroll processing.

Pay rates are updated for the annual raise documented on the salary schedule or through a status change form as needed during the year. Federal and state W-4 forms reflecting the current withholding status of each employee will be on file.

DBRL payroll will be issued by direct deposit only. Net payroll earnings will be directly deposited to the account(s) designated by the employee on the DBRL Direct Deposit Authorization form. Direct deposits will be issued on the 15th and 30th of each month unless the 15th or 30th falls on a Saturday or Sunday, then the direct deposits will be issued on the preceding Friday. In special circumstances it may take up to one business day following the issuance of payroll to transmit direct deposit payments and statements to the employee electronically (for example: internet access failure, bank holiday falling on 15th and 30th, etc.). No direct deposits will be issued other than on the dates and times specified unless authorized by the Executive Director or Chief Financial Officer (CFO).

Special exemptions from using direct deposit may be made in unique cases if an employee's inability to use direct deposit is proven. Any request for exemption should be submitted to the CFO in writing with accompanying documentation. The CFO will review such requests and advise the employee if their request is approved or denied. If the request is denied, the employee will be required to participate in direct deposit.

All governmentally mandated taxes will be deducted from employee earnings, based on the amount of remuneration earned by each employee and based on the current status of

each employee's federal and state W-4s. These taxes will be paid on the employee's behalf to the appropriate taxing authority or entity.

All voluntary deductions, such as employee paid insurance premiums, retirement plan contributions, United Way contributions, etc. and involuntary deductions, such as garnishments or any other court mandated wage order, will be paid on the employee's behalf to the appropriate agency or entity.

Salary redirection for cafeteria and flexible spending plans or Health Savings Accounts (HSAs) will be made in accordance with plan specifications and employee directives.

DBRL will submit periodic reports of specified data in employee payroll records to the appropriate governmental agencies, as required by federal and state law. All remittances for employer payroll taxes will be paid in accordance with federal and state law.