

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
Revised: 08/15/19

POLICY

Daniel Boone Regional Library (DBRL) employees will be paid on a schedule, in accordance with the salary schedule established by the Board of Trustees. DBRL will pay the appropriate remuneration for time worked and leave earned, and comply with all statutory salary deductions and administrative requirements. DBRL will establish controls for all payroll transactions and the safeguarding of data.

PROCEDURES

Any addition, change in pay status, or deletion to the payroll amount must be supported by a signed Personnel Action Form (PAF) and submitted to the Payroll and Benefits Specialist prior to the processing deadline for the effective date of the payroll change

Pay rates are updated through the annual budget process or through a PAF 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 a schedule set by administrative staff. 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 or bank holiday).

Deductions

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 government agencies, as required by federal and state law. All remittances for employer payroll taxes will be paid in accordance with federal and state law.

Exempt Employees

Exempt employees are not subject to overtime pay provisions of the federal Fair Labor Standards Act (FLSA) and will not be required to record time worked. Exempt employees will use the timekeeping system for leave management purposes only. An exempt employee is one whose specific job duties and salary meet all of the requirements of the U.S. Department of Labor's regulations. In general, an exempt employee is one who is paid on a salary basis at not less than \$684 per week who holds an administrative, professional, or management position.

Non-Exempt Employees

Non-exempt employees are subject to overtime pay provisions of the federal FLSA and are required to record time for hours worked or leave taken.

Full-Time Employees

Full-time employees are those who are regularly scheduled to work 40 hours per week using the defined work week for their department.

Part-Time Employees

Part-time employees are those who are regularly scheduled to work fewer than 40 hours per week using the defined work week for their department.

Overtime, Flex time and Rounding

Overtime work requires the prior authorization of the employee's supervisor. Overtime is paid at a rate of time and one-half for all time worked in excess of 40 hours. It is understood that a few minutes of overtime may be incurred on occasion due to time punch timing, but care should be taken to avoid this. The employee and the supervisor may be subject to disciplinary action if overtime is not managed properly.

Managers may allow full-time, non-exempt employees to make small, temporary adjustments (flex time) to their schedules so no overtime accumulates for the work week established for their department.

DBRL follows a 15 minute increment rounding policy for the first and last clock-in of the day, as allowed by FLSA. Time logged will be rounded within 7 minutes to the next quarter hour, as shown:

| <u>Time in</u> | <u>Time rolled to</u> | <u>Time out</u> | <u>Time rolled to</u> | <u>Time paid for</u> |
|----------------|-----------------------|-----------------|-----------------------|----------------------|
| 8:05 | 8:00 | 12:01 | 12:00 | 4 hours |
| 8:12 | 8:15 | 11:55 | 12:00 | 3 hours 45 minutes |

Time logged for lunch periods or other unpaid mid-day breaks is not rounded:

| <u>Time in</u> | <u>Time out (lunch)</u> | <u>Time in</u> | <u>Time out</u> | <u>Time paid for</u> |
|----------------|-------------------------|----------------|-----------------|----------------------|
| 8:00 | 11:55 | 1:00 | 5:00 | 7 hours 55 minutes |

Department Work Weeks

For overtime management purposes, each DBRL department adheres to a standard work week that best meets the needs of the department. DBRL assigns work weeks, as shown:

Sunday-Saturday: Administration, Public Relations, Technical Services, Callaway County libraries (Fulton and Holts Summit) and Southern Boone County Public Library.

Wednesday-Tuesday: Circulation, Facilities, IT, and Public Services.

Timesheet Procedures

The employee timesheet is the official record of time worked. All non-exempt employees are required to record time worked and leave taken for their assigned shift. Time off for lunch periods must be recorded, with the exception for Saturdays when scheduled to work for the entire day.

Employees do not have to clock out for rest breaks. (See Policy 1-225 Rest Periods.)

All non-exempt staff shall review and certify the hours worked by submitting the timesheet.

Employees are responsible for submitting completed timesheets by the designated time to their supervisor. Failure to submit a timesheet in a timely manner can result in the employee not being paid until the next payroll cycle.

Supervisors are responsible for reviewing all timesheets to make sure all time is recorded accurately, and for approving timesheets by the designated deadline so payroll can be accurately and timely processed.

Any falsification or misrepresentation of time worked may result in disciplinary action up to and including termination.