

SECTION 5.01 – PAY

Contact: Payroll @ Extension 4160

A. Overview

Employee wages are determined and then entered into a computerized system (IFAS) that processes the earnings, benefits and other types of deductions to produce a payroll warrant. There are various types of pay within the computerized system. An employee with an annual salary assignment typically receives an equal monthly salary amount. Timesheets can be used to pay substitutes and additional hours worked outside an employee's annual salary assignment. Most substitute pay is generated by the SmartFind *Express* System which is used to assign and call substitutes for teacher absences (also known as SEMS or TSSI). All absences for each employee group is recorded in this system, whether requiring a substitute or not. The absence and substitute pay information is periodically sent electronically through an import file to the payroll software (IFAS). This import file then automatically creates a timecard entry for the employee leave taken and substitute pay.

Each site will print a 'job report' each day which is then posted at the front desk to collect the substitute signature when the substitute arrives for the job. Substitutes have received instructions to identify their job numbers on the sign-in report, sign-in with a legible signature, and report any coverage hour discrepancies to the site immediately.

If there are corrections that need to be made regarding substitute pay hours, each site is encourage to make the adjustment with the substitute present and to have them initial the change.

On a daily or weekly basis (depending on the site supervisor's direction) submit the job reports to your supervisor for review and signature. Each site will collect these reports and keep them in a binder for future verification and/or review. At the end of each school year, the Payroll Office will collect this information from each site and collectively store them per the required records retention schedule.

B. References

Collective Bargaining Agreements – Policy/Procedure – Series 5000
RCW 28A.400.220
RCW 49.46.020
RCW 49.46.130

C. Employee Pay Assignments

The employee annual salary assignment information is determined and then entered into the computer system by the Human Resource Department. The information entered is then electronically sent to Payroll each month. Changes received in Payroll reflect the new monthly salary amount and new hourly wage rate. The Human Resources Department is responsible for the entry of:

- Basic salary assignments
- TRI assignments

- Supplemental and extended days
- Professional Certification Compensation Program
- Salary schedule placement
- Salary increases
- Retroactive pay
- Stipends
- Longevity pay
- Professional standards pay
- Athletic assignments

D. Employee Timesheets

- The payroll period for timesheets is determined by the Payroll Office prior to the start of each school year. A payroll calendar which identifies these dates is printed and distributed to all secretaries.
- The HR Sub Placement desk distributes a copy of the payroll calendar to all substitute employees.
- Timesheets must be filled out completely and accurately using ink, **not pencil.**
- The timesheet must have the employee's name as it appears on their pay warrant, which matches the current Social Security Card name on file.
- Timesheets can not be processed for any person that has not been officially hired through the Human Resources Department.
- Hours worked must be recorded to the nearest quarter hour.
- Days worked must be recorded by date, not date range.
- Timesheets are turned in for authorized pay for workshops, overtime and additional hours worked.
- Timesheets should be submitted to Payroll on a weekly basis.
- Timesheets are signed by the employee and approved by the employee's supervisor and/or budget authority.
- Both the employee and the supervisor must sign the timesheet after the hours have been worked. Do not pre-sign the timesheet or estimate hours.
- A copy of the timesheet should be retained on file at the school and/or department.
- Most substitute pay is sent electronically through and import file created in the SmartFind *Express* system on a weekly basis.
- A copy of the daily or weekly job reports will be reviewed and signed by the site supervisor.
- The job reports will be collected and keep in a binder for future verification and/or review.
- At the end of each school year, the Payroll Office will collect the job reports from each site and will collectively store them per the required records retention schedule.
- All stipends, with the exception of overnight student camps, must be submitted to the Human Resources Department for authorization.
- Paper timesheets submitted after the payroll due date will be processed if time allows, but may be delayed until the next payroll.

E. Substitute Pay

Payroll will pay most substitute employee wages using the SmartFind *Express* System as described in the overview listed above. If a timesheet is submitted for substitute pay (ex: Substitute Custodians or Food Service), then the following rules must apply:

- Timesheets must be filled out completely and accurately using ink, **not pencil.**
- The timesheet must have the employee's name as it appears on their pay warrant, which matches the current Social Security Card name on file.
- Timesheets can not be processed for any person that has not been officially hired through the Human Resources Department.
- Timesheets should be submitted to Payroll on a weekly basis (Monday through Friday).
- Substitute timesheets are due in Payroll on Monday of each week.
- The following must be completed on the employees timesheet:
 - Identify the date worked.
 - Identify the job number.
 - For certificated substitutes, determine if the work is for a full day or half day.
 - For classified substitutes, determine the actual number of hours worked to the nearest quarter hour.
 - Determine the org key and object code to be used to pay the substitute.
 - Identify the name of the absent employee that the substitute is working for.
 - The appropriate principal/supervisor's signature is required before sending forms into Payroll each week.



EVERETT PUBLIC SCHOOLS

TIME SHEET AND PAYROLL ADJUSTMENT RECORD

Employee ID#	Last Name	First Name	Location No.	thru Payroll Period
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15 min. = .25
 30 min = .50
 45 min = .75
 60 min = 1.00

Record hours to the nearest Quarter Hour (.25)

Date	Activity Performed	Regular Hours	Overtime Hours	Date	Activity Performed	Regular Hours	Overtime Hours
Total Hours - - - - -							

PAYROLL ADJUSTMENTS (Shift Difference, Rate Difference):

Date	Description of Adjustments	Hours	Rate	Total Addition	Total Deduction
					()
					()
					()

I certify that the above is an accurate record of time worked and adjustments during the period indicated.

Authorization: I hereby approve the hours and payroll adjustments indicated above for payment.

<u>Employee Signature</u>	<u>Date</u>	<u>Supervisor Signature/ Budget Authority</u>	<u>Date</u>
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RECAPITULATION

Hours	Account Code	Regular @ \$	Overtime @ \$	()
Gross monthly salary- - - - -				\$

Timesheets must be submitted to Payroll at the end of each pay period.



EVERETT PUBLIC SCHOOLS
FOOD AND NUTRITION SERVICES
CLASSIFIED SUBSTITUTE TIME SHEET

Last Name		First Name	Initial	School		Payroll Period Ending 2			
		INFORMATION CONCERNING ABSENT PERSON							
Date	Hours Worked	Name	Reason Absent	Prog.	Sub.	Act*	Obj.	Loc.	Auth Code*

RECAP (For Payroll Use Only)

*Substitute's salary is charged to the same account code as the absent employee except for the object code which is determined below and the authorization code which is that of the person authorizing this time sheet.

- 3_5 - Substitute for a person who is absent for:
- | | |
|-------------------|-------------------|
| Adoption of Child | Industrial Injury |
| Association Leave | Jury Duty |
| Bereavement | Military |
| Birth of Child | Political |
| Child Care | Sabbatical |
| Emergency | Sick |
| Family Illness | |

- 3_6 - Substitute for a person who is absent for:
- | | | |
|----------|------------|--------|
| Workshop | In-service | Travel |
|----------|------------|--------|

HRS.	ACCOUNT CODE	RATE	AMOUNT
-TOTAL-			\$

Payment of Substitute Salary for the above is hereby
 Authorized:

 Employee Signature

 Principal or Program Manager Signature

Date _____



From	To
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					—
LAST NAME	FIRST NAME	M.I.	Employee ID #	School Name	Payroll Period

Please Record Bus Riders Hours:

FOR PAYROLL USE ONLY:[illegible]

I hereby approve the hours and payroll adjustments indicated above for payment.

Transportation Supervisor Signature

Special Services Signature

Hours	Key Code	Object	Reg Rate	OT Rate	Totals
	2125415800	4321	\$	\$	
			\$	\$	
			\$	\$	
			\$	\$	

TOTAL GROSS WAGES-----\$



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WORKSHOP TIME SHEET

WORKSHOP TITLE: _____

BUILDING/DEPT: _____

WORKSHOP DATE: _____

WORKSHOP ACCOUNT CODE: _____

ID #	NAME (Please Print)	SIGNATURE	CDH CODE	HOURS	RATE	TOTAL

PRINCIPAL/ADMINISTRATOR'S SIGNATURE: _____

_____ Date

CERT CDH CODE:
455 – Workshop

CLASSIFIED CDH CODE:
021 – Overtime Time & ½
022 – Overtime Straight Time



**EVERETT PUBLIC SCHOOLS
ASB PROGRAM FUNDS
PAYROLL AUTHORIZATION**

Game _____
_____ vs _____
Date _____

Employee Name	Employee ID #	Services Performed	Hours	Gross Pay	Activity to be Charged	For Business Office Use

Payment of the above employees for services rendered to Associated Student Body Activities is hereby authorized.

Games Manager Date

Primary Advisor Date

Instructions:

This authorization form is to be completed and approved by the Games Manager and Primary Advisor. The authorization is for payment of employees by the General Fund and reimbursement by the ASB Program Funds for payroll and fringe costs.