

## **3A.04.500 Payroll Policies**

### **501 Payroll Related Expenditures**

The Board, with authority delegated to the Director, shall ensure that payroll-related expenditures are earned, accurate and approved (authorized) before payment is made. Additionally, the following applies to payroll-related expenditures:

- A. Employees are paid on a 12-month schedule, as wages are earned, and in accordance with pay periods and pay dates as authorized by the Board;
- B. The school shall communicate pay rate information clearly and effectively to individual employees whenever a pay change occurs;
- C. Pay advances are not authorized. All payments to employees are to be made only after wages are earned;
- D. Employee's time is properly approved when submitted by an employee to a supervisor, authorized for payment, and reported to the business office for processing;
- E. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file. Any changes to pay rates or benefits must be properly authorized in writing by appropriate individuals or the Board where applicable;
- F. The school Director or immediate supervisor (Supervisor) will accurately record and track all employees' accrued paid time off (PTO). PTO includes a variety of paid time off, including but not limited to Sick, Personal, Vacation time, etc.;
- G. The Supervisor shall consider available PTO balance(s) and the needs of the school prior to approving PTO;
- H. The business office will add or deduct PTO for all employees as authorized by policy or the Supervisor when processing each payroll and will provide balance information to the Supervisor periodically;
- I. Overtime wages, while not formally against policy, are not authorized under normal circumstances and are only to be used in rare instances of emergency;
- J. Pay rates or employee benefit package changes may not be authorized exclusively by persons for whom the pay rate or benefits will affect;
- K. All payroll taxes and benefits are properly calculated and any deposits made in a timely manner. All payroll tax reports are prepared in a timely manner and reviewed for accuracy prior to filing;
- L. Employees paid with restricted program funds are required to complete required documentation, with a supervisor's certification according to the administrative rules of applicable programs.

### **502 Employee Retirement Program**

The school shall participate in a retirement program as determined by the Board of Trustees and administered by the Trustee and the business office.

### **503 Employee Travel within the State**

Employees who travel within the state typically travel using their own personal motor vehicle or a school-rented vehicle. Employees may be reimbursed at the current (at time of travel) federal standard mileage rate (per mile), as authorized by the Board, for use of their own vehicle for business related travel. In addition, parking fees and tolls paid are reimbursable if properly supported. Employees who rent vehicles for school use (and reimbursement) must purchase adequate insurance to cover the vehicle in case of theft or damage. Employees must refill the rental vehicle with fuel prior to return. The school shall not reimburse for moving violations or parking tickets.

### **504 Employee Travel Out of State**

Employees who travel out of state travel with itineraries booked through school administration, except as otherwise approved. Under certain circumstances, employees may be required to use a personal credit card for hotel and/or vehicle rental. Employees may not use public funds to pay for (or submit for reimbursement) personal expenses while traveling for the school.

### **References:**

### **Policy Review Schedule:**

### **Policy Monitoring Schedule:**

### **Document History:**

### **Date Adopted:**

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### **Board Chair**

### **School Policy:**