

Policy ~~6510~~ 840 – Payroll Authorization

Revised policy and repeal of Policy 6510.01 (Employee Pay), Policy 6520 (Payroll Deductions), Policy 6700 (Overtime), and Policy 6705 (Wage Payment and Collection) effective upon passage

1st reading September 26, 2019

2nd reading

3rd reading

Statutory authority West Virginia Code 18A-4, West Virginia Board of Education Policy 1224.1

Administrative Guidelines

- i. Time and Attendance Records

~~The most substantial payment of public funds for the operation of the County is that which is made to the employees of the Board of Education for services rendered. To ensure that each person so compensated is validly employed by this County and that the compensation remitted fairly represents the services rendered, this policy is promulgated.~~

Employment of all County personnel must be approved by the Board.

Each motion of the Board to employ or reemploy a staff member shall include the name of the individual, the position title, and the compensation to be paid and the effective date of employment. Compensation to be paid may be omitted if the same is instead included in a schedule of salaries to be adopted by the Board annually and updated from time to time as needed.

~~WV Code 18A-2-1 et seq., 18A-4-1 et seq.~~

Employee Pay

~~The Board of Education~~ shall pay its employees at least twice every month and with no more than nineteen ~~(19)~~ days between settlements, unless otherwise provided by special agreement, and pay them the wages due, less authorized deductions and authorized wage assignments, for their work or services. A schedule of payroll shall be made available to employees at the beginning of each school year detailing on which dates pay will be distributed.

~~The Board has approved the number of pays for the school year to be twenty-four (24).~~

The Board shall defer a portion of the annual salary to be paid personnel employed less than twelve ~~(12)~~ months per year and pay the salary over the full year in pro-rata amounts over twelve ~~(12)~~ months ~~for personnel electing to do so.~~ The Internal Revenue Service (IRS) calls this practice "annualized compensation".

The ~~Roane County~~ Board of Education requires that each full-time employee receive annualized compensation to be paid in pro-rata amounts over twelve-months. Annualized compensation is irrevocable unless severance of employment should occur.

~~Personnel~~ Individuals who start after the employment term begins for that class of employees will receive annualized compensation to be paid in pro-rata amounts over the remaining period of the year.

~~Personnel~~ Individuals will receive their annual salary ~~divided over the number of paychecks determined by their employment term~~ in 24 equal installments, except that those who enter into service after the employment term begins for their class of employees shall receive fewer installments as is determined by the payroll schedule for that school year.

Payroll Deductions

To the extent permitted by law, the Board of Education authorizes deductions to be made from an employee's paycheck upon proper authorization on the appropriate form for the following purposes:

- A. Federal and State income tax
- B. Social Security
- C. West Virginia Retirement System
- ~~D. Section 125 deductions (cafeteria plans)~~
- E. U.S. Savings Bonds
- F. savings in a chartered credit union
- G. contributions to charitable and not-for-profit corporations and community fund organizations
- H. payment of dues to labor or other organizations
- I. payment of group insurance premiums for a plan in which at least twenty-five (25) of the County employees participate
- J. employee authorized deduction
- K. deductions required by Federal or State laws and regulations ~~(ex.: garnishee or court order)~~

The Board declares its willingness to enter into an agreement with any of its employees whereby the employee agrees to take a reduction in salary with respect to amounts earned after the effective date of such agreement in return for the Board's agreement to use a corresponding amount to purchase an annuity for such employee (or group of employees desiring the same annuity company) from any company approved by the Board, authorized to transact the business as specified in law in accordance with Section 403(b) of the Internal Revenue Code, and in accordance with the County's administrative guidelines. However, it shall be clearly understood that the Board's only function shall be the deduction and remittance of employee funds. The Board will not be administrators of any 403(b) program. It will act only as any other deduction and must meet minimum guidelines as per previous page re: group insurance – twenty-five (25) minimum.

Said agreement shall comply with all of the provisions of law and may be terminated as said law provides upon notice in writing by either party. Employees shall notify the Superintendent's Office in writing if they wish to participate in such a program.

In cases when an employee is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of absence will be based on the employee's current salary divided by the number of work days required in the official school calendar for each job classification.

~~WV Code 18-5-1, et seq.~~

~~Section 403(b), Internal Revenue Code~~

Overtime

~~The purpose of this policy is to ensure that the Board of Education, hereinafter referred to as the Board, complies with the overtime provisions of the Fair Labor Standards Act (FLSA), the regulations of the U.S. Department of Labor, Employment Standards Administration, Wage and Hour Division, and all applicable state statutes and regulations related to the compensation of full-time and part-time employees.~~

~~1. GENERAL:~~

~~1.1~~ All employees of the Board are expected to work a forty (40) hour workweek each week.~~1~~

~~1.2~~ Board employees may regularly and routinely be scheduled to work less than a forty (40) hour workweek, however, the Board retains the right to request an employee to perform his/her regular duties up to forty (40) hours during a workweek without additional compensation.

~~1.3~~ The length of the school day for licensed and professional staff will be a minimum of seven and one-half hours (7 1/2) and will continue until professional responsibilities to students are completed. Administrative meetings, curriculum development, student supervision, assigned duties, parent conferences, group or individual planning and extra-curricular activities may require hours beyond the stated minimum.

~~1.4~~ Work schedules for all other employees will be defined by the Superintendent or, his/her designee, and will be consistent with the Fair Labor Standards Act, West Virginia statutes, and provisions of this policy.

~~1.5~~ Non-exempt employees are not permitted to volunteer to perform services for or on behalf of the school system if the volunteer duties involve the same types of duties that the employees normally perform as a part of their regular duties for the school district.

~~2. WORKWEEK:~~

~~2.1~~ For purposes of the Fair Labor Standards Act, the workweek for all employees of the Board is defined as beginning at 12:00 a.m. Monday and ending at 11:59 p.m. Sunday. ~~2~~

~~2.2~~ Working hours for all non-exempt employees of the Board, including paraprofessionals, aides, secretaries, bus operators, and cafeteria, custodial and maintenance personnel, will conform to Federal and State laws and regulations including the Fair Labor Standards Act and Board policy. ~~AG 6700 is a list of all employee positions of the Board and whether, each is exempt or non-exempt for purposes of the Fair Labor Standards Act.~~

~~2.3~~ Exempt employees are individuals who are exempt from the FLSA minimum wage and overtime provisions. These employees include persons employed in bona fide executive, administrative, and professional positions, and certain computer employees. To qualify for the exemption, employees generally must meet certain tests regarding their job duties and be paid on salary basis. The salary requirement does not apply to teachers. Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. Additionally, the predetermined amount cannot be reduced because of variation in the quality or quantity of the employee's work. Subject to certain exceptions, an exempt employee must receive the fully salary for any work week in which the employee performs any work, regardless of the number of days or hours worked.

~~3. ATTENDANCE EXPECTATIONS:~~

~~3.1~~ All employees are expected to be present during their scheduled working hours. Absence without prior approval, chronic absences, habitual tardiness or abuses of designated working hours are all considered neglect of duty and will result in disciplinary actions, up to and including dismissal, unless otherwise required by State or Federal law.

~~3.2~~ Non-exempt employees who have not been granted prior approval by appropriate authority to work overtime may not arrive at their workstations or begin working earlier than their scheduled starting time and must leave their workstations and stop working at their scheduled ending time. Taking work home without prior approval shall not be permitted. Failure to comply with these requirements may result in disciplinary actions, up to and including dismissal.

~~4. TIME AND ATTENDANCE REPORTS:~~

~~4.1~~ Every employee classified as non-exempt employee is required to complete a time sheet for each week worked during the employee's employment term, reflecting the actual starting and ending times for each day worked and the total time worked. This time sheet shall include the employee's verification that the time sheet is an accurate statement of hours worked. The employee and the employee's immediate supervisor will each sign the time sheet prior to its submittal in a timely manner to the payroll office.

~~4.2~~ Employees classified as exempt employees are not required to file weekly time sheets, but must indicate days present and absent on the payroll report and initial the report.

~~5. OVERTIME AND COMPENSATORY TIME:~~

~~5.1~~ The Board discourages overtime work by non-exempt employees unless absolutely necessary.

~~5.2~~ A non-exempt employee shall not work overtime without the expressed written approval of his/her supervisor. The request must be submitted in writing using the appropriate form. In an emergency situation, verbal approval may be granted; however, a written request must be submitted within twenty-four (24) hours following the verbal approval.

~~5.3~~ Supervisory personnel must monitor overtime use on a weekly basis to ensure that all overtime worked is necessary. With the mutual agreement of the employee and the immediate supervisor, as required by the provisions of West Virginia Code 18A-4-8a(8) (j) and 18A-4-8(d), work schedules may be adjusted within a workweek to preclude the need for overtime. This is considered an adjusted workweek and would not be recorded as overtime or compensatory time, as long as the hours worked during the workweek do not exceed forty ~~(40)~~.

~~5.4~~ In lieu of overtime compensation, non-exempt employees may receive compensatory time off at a rate of not less than one and one-half ~~(1.5)~~ hours for each one ~~(1)~~ hour of overtime (hours over forty ~~(40)~~) worked, if such compensatory time is documented pursuant to a written agreement arrived at between the employer and employee before the performance of the work.

~~5.5~~ Employees will be allowed to use compensatory time within a reasonable period after requesting such use. Employees may accrue a maximum of 120 compensatory time hours ~~(eighty (80) hours of actual work)~~. 3

~~5.6~~ All compensatory time earned must be used sixty ~~(60)~~ days after being earned, and any compensatory time earned must be used before any personal, annual, or leave without pay is used. Any compensatory time that is not used within this time will be paid at the employee's current rate. 4

~~5.7~~ In computing the forty ~~(40)~~ hour workweek for overtime purposes, only actual hours worked will be counted. Time taken off work on paid or unpaid leave, including personal, sick, or military leave, vacation, time off without pay, jury duty, or other absences from work, whether approved or unapproved, outside school environment days, and days canceled due to inclement weather (snow days) will not be counted as hours worked. Duty free lunch time is included as hours worked. Other breaks/time off during the day of periods of thirty ~~(30)~~ minutes or more is not included in hours worked.5

~~5.8~~ Pursuant to the provisions of West Virginia Code 18A-4-8a(6 h), any service personnel who is required to work on any legal school holiday as described in West Virginia Code 18A-5-2, shall be paid at a rate of one and one-half times the employee's usual hourly rate.

~~5.9~~ Pursuant to the provision of West Virginia Code 18A-4-8a(7 i), any full time service personnel who is required to work in excess of his/her normal working day during any week which contains a school holiday shall be paid at a rate of one and one-half times ~~(1 1/2)~~ the employee's usual hourly rate for the additional hours or fraction of additional hours worked.

~~5.10~~ Pursuant to the provision of West Virginia Code 18-4-8(e), an employee whose regular work week is scheduled from Monday through Friday and agrees to perform any work assignments on a Saturday or Sunday is to be paid for at least one-half ~~(1/2)~~ day of work for each day s/he reports for work, and if the employee works more than three and one-half ~~(3 1/2)~~ hours on any Saturday or Sunday, the employee is to be paid for at least a full-day of work.

Note: In computing the overtime rate for a workweek in which this provision applies only the actual hours worked on a Saturday or Sunday and the pay related to those hours will be included in the overtime computations. The pay for hours not actually worked will be paid at the employee's regular rate. 6

~~5.11~~ Upon resignation, retirement, or termination, an employee will be paid for any unused compensatory time at a rate of compensation not less than: (A) the average regular rate received by such employee during the last three ~~(3)~~ years of the employee's employment; or (B) the final regular rate received by such employee, whichever is greater.

~~6.~~ COMPUTATION OF OVERTIME PAY:

~~6.1~~ Overtime compensation will be paid or compensatory time awarded for actual hours worked in excess of forty ~~(40)~~ during a given workweek, as defined in Section 2.

~~6.2~~ In computing the total number of overtime hours worked, time worked will be rounded to the nearest fifteen (15) minute increment. For example, one hour and five minutes will be rounded to one (1.0 hour) and one (1) hour and ten (10) minutes will be rounded to 1 hour and fifteen minutes (1 and ¼ hour).~~6~~

~~6.3~~ Overtime compensation will be paid at the rate of one and one-half (1 1/2) times the employee's regular rate of pay for each hour worked in excess of forty (40) during a workweek. Generally, the regular rate will include all compensation earned by the employee during the workweek divided by the total number of hours worked.

~~6.4~~ In situations where an employee performs two (2) or more different duties during the workweek with differing regular compensation rates, such as his/her regular duty and an extra-curricular and/or extra-duty assignment, overtime compensation will be computed using one of the following methods:

~~(a)~~ Weighted average method – This involves calculating the employee's regular rate of pay for the workweek by taking the weighted average of all jobs performed during the workweek. To find the weighted average, determine the employee's total earnings for the week and divide this total by the total number of hours worked on all jobs. Once the weighted average has been determined, overtime will be calculated at one and one-half (1 1/2) times this average.

~~(b)~~ Separate rates method – This involves calculating the employee's regular rate of pay for the workweek by computing the rate for each job separately. The overtime rate is based on the regular rate that applies to the type of work performed during the hours in excess of forty (40). This method is available for hourly workers only and before it can be used, the employer and employee must agree (prior to the additional work being performed).

~~7. VIOLATIONS:~~

~~7.1~~ Any exempt or non-exempt employee who violates any provision of the Board's overtime policy, or any regulations or procedures related thereto, may be subject to disciplinary actions, up to and including dismissal.

The Superintendent is ~~directed to prepare~~ shall develop administrative guidelines to implement this policy.

Notes:

- ~~1. The number of hours that employees are expected to work each week, but boards may select a number of hours less than forty (40) and may establish different hours for different classes of employees.~~
- ~~2. The Board is required by the FLSA to identify the workweek, but may designate any seven (7) day period as the Board's workweek.~~
- ~~3. According to FLSA, an employee of a public agency engaged in work other than in a public safety activity may accrue up to 240 of compensatory time (160 of actual work time). It is recommended that the Board reduce the maximum amount of hours that can be accrued to reduce the likelihood of incurring a large salary liability should employees be unable to use the time within reasonable time due to workload requirements.~~
- ~~4. The FLSA does not contain a time limit by which compensatory time must be used, but West Virginia Code 21-5C-3(f)(5)(B), compensatory time must be used within one (1) year after it is earned. It is recommended that the Boards reduce the maximum period of time in which compensatory time must be used for the same reason as the preceding recommendation.~~
- ~~5. In computing the overtime rate for a workweek in which West Virginia Code 18A-4-8(e) applies, according to FLSA, only in the actual hours worked on a Saturday or Sunday and the pay related to those hours need to be included in the overtime computations. The pay for hours not actually worked may be EXCLUDED from overtime, but must be paid at the employee's regular rate of pay.~~
- ~~6. The Board may elect to round the amount of overtime worked differently, as long as it is reasonable and applied consistently.~~

~~The Board of Education shall pay its employees twice every month and with no more than nineteen (19) days between settlements.~~

Whenever the Board discharges an employee, or whenever an employee quits or resigns from employment, it shall pay the employee's wages, including accrued fringe benefits, due for work that the employee performed prior to the separation of employment on or before the next regular payday on which the wages would otherwise be due and payable. Fringe benefits that are provided an employee pursuant to an agreement between the employee and employer and that are due, but pursuant to the terms of the agreement, are to be paid at a future date or upon additional conditions which are ascertainable are not payable on or before the next regular payday, but shall be paid according to the terms of the agreement.

The term "fringe benefits" is defined by Statute as "any benefit provided an employee or group of employees by an employer, or which is required by law, and includes regular vacation, graduated vacation, floating vacation, holidays, sick leave, personal leave, production incentive bonuses, sickness and accident benefits and benefits relating to medical and pension coverage." Payment shall be made through the regular pay channels or, if requested by the employee, by mail. For purposes of this policy, "business day" means any day other than Saturday, Sunday, or any legal holiday.

If the employee requests that payment under this policy be made by mail, that payment will be considered to have been made to the employee or completed on the date the mailed payment is postmarked. The mailed payment shall be addressed to the employee at the last address noted in the employee's personnel file. It shall be the employee's sole responsibility to ensure that his/her address as listed in his/her personnel file is current and correct.

~~WV Code 21-5-4, 21-5-3~~