

Payroll

Updated 1/21/08

Annual Payroll Calendar

The District publishes its annual payroll calendar in a manner that is easily obtainable by all employees. This schedule is posted each summer on the District's Business Office web page and printed in a handout format to be distributed to employees who typically have limited access to the Internet.

Most Denison ISD employees are paid once a month usually on the 25th of the month or the nearest business day to the 25th of the month. Their annual salary is divided by twelve months and paid in equal installments. In December each year, the end of the month payroll check is issued early, typically just before staff is released for the Christmas Holidays.

Hourly staff members are paid every two weeks.

The payroll schedule is available on the Business Office website

Required Payroll Deductions

Full-time employees of the District do not contribute to the social security system. Instead, they participate in the Teacher Retirement System of Texas, a state, local and member funded program. Each employee has 6.40% of their gross pay withheld before taxes and contributed to the system on a pre-tax basis. Additionally, the state of Texas contributes up to 6.58%. The District makes a contribution on behalf of each employee for the difference between the state and employee contribution. Also, each employee makes a contribution to the TRS-CARE health insurance program of 0.65% of the gross pay.

All school district employees are required to have some amount of federal tax withheld from their check and remitted to the federal government. The amount deducted from an employee's check depends on how many exemptions and filing status claimed by the employee. The IRS form W-4 is the document used by each employee to document his or her filing status (single, married, married but withhold at the higher single rate) and number of exemptions claimed. Employees usually fill out this form when they first come to work, but they may change their exemptions or status once a year or whenever an event occurs (new baby, divorce, death of spouse, marriage) that changes either one.

All employees who were hired after March 31, 1986 are required to pay 1.45% of the gross pay to the federal government for Medicare. Employees not eligible to participate in the TRS program (typically part-time employees, less than 20 hours a week) are required to contribute to a social security alternative plan established by the District under the Internal Revenue Code, Section 457. These employees contribute 7.50% of their gross pay on a pre-tax basis to an individual account, held in trust by the District and the investment company that manages the Section 457 Plan on behalf of the District. There are strict limitations on employee access to this money as it is intended by Congress to function in the place of social security.

Child support payments are processed by payroll only when properly received from a county Child Support Office, from the Child Support Services division of the Attorney General's office or from an appropriate court of jurisdiction. It is the employee's responsibility to file a change of employment request with the State Child Support Office.

Tax levies from the Internal Revenue Service or payment orders from the Texas Guaranteed Student Loan Fund for repayment of student loans are also processed by Payroll, and are mandatory employee deductions when properly received by the District.

Optional Payroll Deductions

Many optional payroll deductions are available to DISD employees. Among just a few of these are the following options:

- Texoma Educators Federal Credit Union savings deduction
- 403b tax sheltered investments – open to all employees and available through any vendor on the TRS-approved list. See the entire list at TRS Website.
- Health insurance, vision, dental, cancer, additional life, short-term disability and other health-related coverages
- Professional organization dues
- United Way Contributions

Direct Deposit

The Texas Labor Code, Section 61.016, specifies that the District may choose the form of payment to its employees. The three choices prescribed by law are:

1. Cash payment in U. S. currency
2. Written, negotiable instrument in U. S. denomination (check), or
3. Electronic transfer of funds.

In order to conserve District funds and improve productivity, the electronic transfer of funds (Direct Deposit) has been determined to be the most efficient system of paying employees. ***Direct payroll deposit is required for all employees paid through the District payroll system.*** Direct Deposit can be made to any bank, savings or brokerage account in the United States Federal Reserve banking system as long as an account number and an ABA routing number are available. Signing up for Direct Deposit is quick and easy. The appropriate form is available from the Payroll or Personnel Departments, and is included in the back of this section. It is also available on the District Business Office website. All employees should begin checking their bank accounts on the date listed on the payroll schedule. In the event the employee's pay does not reach his/her account, first contact your bank. A check cannot be issued until the bank rejects the ACH wire. This may take as long as two days. If a check is mailed and not received, the check cannot be reissued for three working days. After three days, a stop payment request is issued to the bank (signed by the employee), and a check can be reissued 24 hours after the stop payment request. If a new check is issued and the original check is delivered to the employee, the original check must be returned to the Business Office. **DO NOT ATTEMPT TO CASH THE CANCELLED CHECK**

Errors on Direct Deposit/Paychecks – In the event an employee does not feel he/she has received proper payment for services rendered, the employee should first ask the campus secretary/timekeeper. If necessary, the secretary/timekeeper will direct the employee to the personnel/payroll office for further review of the matter. When an employee is contacting personnel or payroll, please have your most current pay stub available. Do not call the personnel/payroll office with a question based on the direct deposit amount as it appears on the bank's website. Please refer to the pay stub itself before calling. Questions will not be answered until the employee receives and reviews his/her pay stub.

Extra Duty Pay – Use the form entitled **Supplement Pay Time Sheet** when turning in extra duty pay for employees. This form needs to be signed by your supervisor and sent to the appropriate director. These forms should also include a PAYROLL account number for the expenditure. **The extra duty due dates can be viewed at the Denison ISD Business Office website.** Extra pay is normally paid the following month after it is worked.

Absences – When an employee is absent from duty for 3 days or more due to family illness, they must provide a doctor’s note upon return. When they are absent from duty for 3 days or more for personal illness, they must also provide a doctor’s note upon return. **Please notify the Payroll office when employees are off for 3 days or more.** If you know of a long absence ahead of time, please e-mail us. They must provide the Personnel office with a doctor’s release **before** returning to work. If they report to you before you have a release from personnel, please call personnel or send them to the personnel office to take care of this. The SEMS System extracts leave days by the following:

- State Sick - State Personnel
- State Personnel - Dock
- Vacation - Dock

Resignations: *When an employee resigns, please e-mail Personnel and Payroll immediately.* Final pay off calculations will not be determined until written notice is submitted to the Personnel Office and forwarded to the Payroll Office.

Change of Address/Telephone Numbers – When an employee moves to a different address or changes a telephone number, please complete the change of address notification. It is imperative that both of these departments be contacted either by email or by phone.

Other life-changing events – Marriage, divorce, birth of a child, adoption, death of a spouse, and other life-changing events usually trigger a need to notify Personnel, Payroll or Employee Benefits. Name changes due to marriage or divorce must also have a new social security card. When in doubt, call and check with these departments to see what information they may need or assistance they may offer.

Jury Duty – Employees must provide a receipt from the court when they are absent for jury duty. The subpoena is not sufficient proof for jury duty. You need to keep this receipt with their absence form.

SEMS (Substitute Employee Management System.)

SEMS allows employees to create absences, request substitutes, review absences and cancel absences. Instructions for SEMS can be viewed at Denison ISD Business Office website.

Substitute Rates

Paraprofessional: \$45.00 per day
Teacher: \$70.00 per day up to 30 days then increasing to \$90.00 per day
Long Term Teacher: \$125.00 per day (only certificated teachers)

W-4 Forms - Employee Withholding Allowance Certificate – All employees can now download the W-4 form off the Denison ISD Business website

W-2 Forms – Annual Wage and Tax Statements – This calendar year statement is issued no later than January 31 each year to all current and former employees who received any compensation from the District during the previous year via a payroll check.

Payroll Schedules – Payroll Schedules are on the Denison ISD web site. Please be aware of the dates for the student and substitute payroll. We usually have a very short turn around time on these and would appreciate them being turned in on time.

Overtime – Use the form entitled *Supplement Pay Time Sheet* to request overtime pay. This form needs to be signed by your supervisor and sent to the Director of Business for approval. These forms should also include a PAYROLL account number in which to pay for the expenditure.

AS A REMINDER: EMPLOYEES MUST RECEIVE PRIOR APPROVAL BEFORE WORKING OVERTIME.

Kronos Time Management System

The Kronos Time Management System is designed to record time worked by non-exempt employees. The Personnel Department provides all employees an assigned schedule. All non-exempt employees will record their hours worked as assigned to them upon employment. Any hours worked in excess of those indicated will be paid at the appropriate rate; any hours not worked or not covered by leave will be deducted from their pay in accordance with the Fair Labor Standards Acts.

Time and Attendance - Reporting Hours Worked: Non-exempt employees are required to follow the Kronos Electronic Timekeeping Procedures. Employees must record actual hours worked. Time detail reports are based on the KRONOS time and attendance records. Each employee is responsible for time corrections and /or absences.

Non-exempt employees are obligated to record actual hours worked. Should a supervisor request an employee to work “off the clock” or otherwise instruct him/her to work without recording time; the employee must report this incident to the Assistant Superintendent for Business Services.

EXTRA HELP COMPENSTATION - Non-exempt employees who perform duties outside their assignment must record actual hours worked. Hours worked will continue to be recorded on the KRONOS Timekeeping System. These additional duties will be compensated at the employees' regular hourly rate up to 40 hours and 1.5 times the regular rate for hours physically worked over 40 within the workweek. In addition, non-exempt employees may not volunteer in positions similar to their assignment (i.e. teacher aide helps with reading group after school). They must be compensated at their regular hourly rate and paid overtime where applicable.

Kronos Electronic Time Management Procedures

Overview

The District has implemented the KRONOS Electronic Timekeeping System in order to automate the timekeeping process. All non-exempt employees will use this system, which has replaced handwritten timesheets.

Official Time

Data recorded in the KRONOS Time Management System shall be considered the “official” record of the workday. Any disputes over actual hours worked or attendance will be resolved by referring to the official KRONOS records.

Methods for Reporting Time

Non-exempt employees can “clock in” or “punch in” with the time clock or by using a network computer.

Daily Clock-In/Clock-Out Requirements

Non-exempt employees are required to “clock in” and “clock out” of KRONOS to record their time worked. On occasion, such as training courses held at other locations, employees may be required to use a time clock at a different location or if necessary may be clocked in/out manually.

Other requirements include

Employees are entitled to a lunch break toward the middle of their workday. KRONOS will automatically deduct the lunch period based on the employee’s schedule. Lunch is automatically deducted after an employee works for six consecutive hours.

All non-exempt employees leaving the campus/facility site for any personal reason during the day must clock out when leaving and clock in when returning, with the exception of the automatic lunch deduction.

Rounding Rule

The KRONOS Timekeeping system works on a 7 minute rounding rule. The time of clock in is rounded to the nearest 15-minute interval. Examples of how this affects an employee’s time are presented below:

Example 1: An employee clocks in 7 minutes prior to their start time – 8:00 am. The time of clock in is rounded up to 8am.

Example 2: An employee clocks in 8 minutes prior to their start time – 8:00am. The time of clock in is rounded back to 7:45am.

Example 3: An employee clocks in 7 minutes after their start time – 8:00am. The time of clock in is rounded back to 8:00am.

Example 4: An employee clocks in 8 minutes after their start time – 8:00am. The time of clock in is rounded up to 8:15am.

The same rounding occurs at the end of the day as well. Therefore, it is imperative that employees understand this concept, so they are aware of how their pay may be affected.

Falsification or Tampering with Timekeeping Records

KRONOS Timekeeping Records are considered an employee’s official time record, falsification of time, tampering with timekeeping records, tampering with timekeeping equipment/hardware/software or punching in for another employee is considered a serious offense and may require disciplinary action up to and including termination.

Clock Malfunction

If an employee is unable to punch in or out because of a time clock malfunction, it is the employee's responsibility to immediately inform the Campus/Department Timekeeper. In this situation the employee will "Manually" key in the employee's time.

Campus/Department Kronos Timekeeper

A Kronos Timekeeper has been assigned on each campus or department. This individual approves time cards weekly and monitors the time keeping process. If you have a question regarding hours paid on your paycheck, please see the campus/department Timekeeper for accuracy. If there is a problem, the timekeeper manager will contact payroll.