

3357:13-17-282 Payroll Processing Payroll/Benefits

- (A) The Human Resources Director handles the hiring of employees and the setting of compensation rates. When a person is hired or terminates employment, the Human Resources Director notifies the Payroll/Benefits Specialist in writing to add or delete the employee. The Human Resources Director will list the new employee's address, position, rate of pay, and effective date. Yearly percentage increases are also documented in writing after approval by the Board of Trustees. Supplemental agreements are documented in writing after the Board of Trustees approval. The agreement must be signed by the employee, Vice President for Business and Administrative Services and the President.
- (B) Any employee who works on an hourly basis or works overtime must complete a time sheet. This time sheet must be approved by their immediate supervisor and sent to Human Resources. Human Resources forwards time sheets to the Payroll/Benefit Specialist's Office. The time sheets are entered by the Human Resources Assistant. When all payroll items are entered, the accountant prepares a worksheet showing all of the changes for the pay period and any additional compensation. The HR Assistant also prints from the payroll system a payroll time card edit worksheet, which shows the time entered for each employee and hours charged to employees for leave benefits. These reports are kept in the Payroll Log file.
- (C) The Payroll/Benefits Specialist prints preliminary payroll reports, which are checked for accuracy. If any corrections need to be made, they are noted and corrected at this time. The accountant checks balances and signs off on the preliminary report. The Payroll/Benefits Specialist checks and approves the report. The checks and direct deposit receipts are printed along with the final payroll reports. The Human Resources Assistant prepares checks and direct deposits for distribution and also files all payroll adjustments, time slips, and leave slips in the employee's payroll file in the Payroll/Benefits Office.
- (D) The Payroll/Benefits Specialist is responsible for payroll reporting to governmental agencies. The payroll payables are prepared from the payroll deduction reports and given to the Controller for approval. The accountant posts the payroll payables for payment. If withholdings are transmitted electronically, the deduction reports are stamped with "Electronic Funds Transfer Authorization," and the report must be approved by the Controller and Vice President for Business and Administrative Services. The reports, withholding documentation along with a copy of the payment voucher is maintained in the Payroll/Benefit Specialist's Office.
- (E) IRS W2's are prepared by the Payroll/Benefits Specialist. IRS 1099's are prepared by the accountant (currently Purchasing).
- (F) The payroll checks are held in the Controller's Office for pick up or mailed via US Mail to the employee.

Effective: October 25, 2005

Expires: October 1, 2010

Review Dates: 10/25/05