

## **MANAGEMENT SUPPORT - FINANCIAL**

### **Payroll: Authorization and Control**

Employment of all certificated staff and classified staff must be approved by the board and authority to pay for such services rendered follows this approval. Annual salaries will be determined by placement on the district salary schedule in terms of position, experience and training (where applicable). Proper documentation is required to receive credit for experience and training.

### **Personnel Action**

To initiate a personnel action, the supervisor shall initiate a personnel action notice. The notice shall be approved by:

1. Human Services giving assurances that the contemplated action is consistent with all procedures related to the district's employment practices.
2. Business Services giving assurance that there are adequate funds covering the proposed action.

### **Salary Warrants**

Unless otherwise indicated, each staff member shall receive a salary warrant on the last working day of each month equal to 1/12 of the staff member's yearly salary less statutory, contractual and voluntary deductions. The board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member.

### **Present statutory deductions:**

OASI: (Social Security) Deducted during the calendar year from each pay warrant beginning with January 1 payroll until the required amount is deducted.

Withholding Tax: Deducted according to the current Internal Revenue schedule.

Medical Aid: Deducted from each pay warrant for all staff as set by the State Department of Labor and Industries.

Retirement: Washington State Public Employees' Retirement System—Deducted from each pay warrant of non-certificated staff holding eligible positions at the rate set by the state.

Retirement: Washington State Teachers' Retirement System—Deducted from each pay warrant of certificated full-time staff at the rate set by the state.

Retirement: Washington School Employee Retirement System - Deducted from each pay warrant of non-certificated staff holding eligible positions at the rate set by the state.

Workers Comp: Deducted from each pay warrant for all staff as set by the PSESD's Worker's Comp Cooperative

**Present contractual deductions:**

Dental Insurance: Deducted from the pay warrant each month for all eligible staff.

Association/Union Dues: As negotiated in each agreement.

**Present Voluntary Deductions:**

Health Insurance: Deducted from the pay warrant each month for Blue Cross, Regence, and the Group Health Cooperative of Puget Sound.

Vision Insurance: Deducted from the pay warrant each month for all eligible staff.

Life Insurance: Deducted from the pay warrant each month.

Short-Term Salary Insurance: Deducted from the pay warrant each month for American Fidelity Assurance.

Long-Term Disability Insurance: Deducted from the pay warrant each month for all eligible staff.

Political Contribution: Deducted from the pay warrant each month for political committees — only upon annual written request of the employee (such written request valid no more than 12 months from initial date).

Credit Union: Deducted from the pay warrant each month for credit union.

United Way: Deducted from the pay warrant each month for United Way.

Tax-Sheltered Annuities: Deducted from the pay warrant each month for tax-sheltered annuities.

Deferred Compensation: Deducted from the pay warrant each month for deferred compensation.

Hourly or daily Employment: Hourly or daily staff must submit time slips. Time slips must be signed by the staff member and approved by the staff member's supervisor.

**Other deductions:**

Garnishments: Deducted from the pay warrant each month per court and various government agency orders.

Liens: Deducted from the pay warrant each month per court and various government agency orders.

Levies: Deducted from the pay warrant each month per court and various Government agency orders.

**Leave**

District leave provisions are covered in district policies. Upon return from a leave, the staff member shall complete any requested related leave forms. The leave forms must be approved by the staff member's supervisor. The payroll department will compile the amount of leave used on a monthly basis. Accrued leave shall be reported on the staff member's warrant statement. Staff must submit time slips when they do not report to work, regardless of the nature of the absence whether illness, emergency leave, non-reimbursable leave, or vacation.

Adopted: August 25, 1993  
Revised: October 28, 1998  
Revised: June 13, 2001  
Revised: November 8, 2017