PAYROLL MANUAL

Montana Association of School Business Officials
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INTRODUCTION

We believe the content of this manual is obtained from reliable sources and we will endeavor to ensure that the content is complete, accurate and timely. Nonetheless, the content may contain errors or omissions. We do not, nor do any of our content providers, warrant or guarantee total accuracy or completeness.

PURPOSE

This Payroll Manual is intended to assist school district clerks or payroll personnel in the payroll process. It is a guide and is not meant to supersede federal or state law, board policy, union agreements, or employee contracts.

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CALENDAR

January
- Before processing any payrolls, update tax tables, EIC tables and Social Security limits.
- Software calendar year-end rollover (depending on vendor).
- By the 31st, W-2’s to employee
- By the 31st, 1099’s to vendor
- 4th quarter workers compensation and unemployment reports are due. Check your specific provider for exact dates.
- By the 31st, 941 federal 4th quarter report due.

February
- By the 28th, W-3 (transmittal form) and paper W-2’s to the Social Security Administration and MW-3 (transmittal form) and paper W-2’s to the state. (Send 1099’s if you have withheld state taxes.)

March
- By the 31st, electronic submittal of W-2 data files (MMREF).
- March 31—end of first quarter.

April
- 1st quarter workers compensation and unemployment reports are due. Check your specific provider for exact dates.
- By the 30th, 941 federal 1st quarter report due.

May
- Prepare for end of school year payrolls, terminations, retirements

June
- Attend MASBO annual conference!
- June 30—end of 2nd quarter.
- June 30—end of fiscal year.
- Depending on district procedures, all payroll liability may need to be paid by the end of the fiscal year.
July
- Fiscal year end software rollovers (i.e. leave balances, set up new position funding, set up payroll calendar(s) and pay dates.
- 2nd quarter workers compensation and unemployment reports are due. Check your specific provider for exact dates.
- By the 31st, 941 federal 2nd quarter report due.
- Set up for twelve month (year round) employees.

August
- Prepare employee packets for new school year.
- New employee orientation.
- Acquire all documentation necessary to complete payroll set up for school year employees.

September
- September 30—end of 3rd quarter.
- Initial payroll preparation. (It is extremely important to check accuracy in data entry and to verify totals on your first payroll to avoid perpetuating errors in ensuing payrolls.)
- Be sure you have CORRECTED any errors you may have found in your initial payroll before processing the next payroll!

October
- 3rd quarter workers compensation and unemployment reports are due. Check your specific provider for exact dates.
- By the 31st, 941 federal 3rd quarter report due.

November
- This would be a good month to check payroll files, update addresses, etc in preparation for calendar year end.
- Enjoy Thanksgiving!

December
- December 31—end of 4th quarter
- End of calendar year. IMPORTANT--Software may require a calendar year backup.
- After final payroll, reconcile quarterly reports for the calendar year with W-2 totals.

* Be sure that you keep and maintain a permanent payroll record for each employee. This could be your calendar or fiscal year payroll journal, a printed copy of W-2’s, or some other record which fits the criteria.
APPLICANT PACKET

When an individual applies for employment, an applicant packet is provided. This packet may consist of:

- a letter of interest
- district application form
- resume
- transcripts
- placement file or letters of reference
- certifications
- veteran’s preference form
- EEOC or affirmative action form
- fingerprint background check paperwork
- job description

Selected forms will be included in the district permanent files if the applicant is hired. If the applicant is not hired, the application packet will remain on file for three years and may be destroyed thereafter.

<table>
<thead>
<tr>
<th><strong>Affirmative Action or EEOC (Equal Employment Opportunity Commission)</strong></th>
<th>Survey required by federal and state law to gather minority information (i.e. ethnicity, age, gender). Immediately upon receipt of the application packet, this survey must be removed and filed separately. This information must not be connected to any individual applicant.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Veteran’s Preference form</strong></td>
<td>Provides information necessary to implement the Montana Veteran’s Employment Preference Act requirements. MCA §39-29-103</td>
</tr>
<tr>
<td><strong>Job Description</strong></td>
<td>A job description provides information on all the essential functions and responsibilities of a job. The purpose of a job description is to 1) identify the job, 2) define it within established parameters, and 3) describe its scope and content. Accurate, concise, and complete job descriptions provide a structure for evaluation and means for ADA compliance and accommodations.</td>
</tr>
</tbody>
</table>

See F1  
See F14  
See E7
EMPLOYMENT PACKET

Business Manager or HR personnel should meet individually with each new employee to review forms and benefits. When an individual is hired, an employment packet is provided. This usually consists of required forms and other district information pertinent to the employee. The packet may include:

- W-4
- I-9
- W-5 (Earned Income Credit) **Only when IRS allowed.
- New hire reporting form (may not need an individual form—software may generate a report)
- Drug Free/Tobacco Free Workplace (may be in Employee Handbook)
- Fingerprinting or background check information
- TB test verification
- Employee Handbook
- MTRS or MPERS membership forms
- Insurance forms and plan information
- FLEX forms and plan information
- Master Agreement
- Contract
- Time sheet
- Direct deposit forms
- Code of Ethics
- Job description
- Other deduction forms (403b, Credit Union, Union dues, etc.)

Selected forms will be included in the district employee personnel, payroll or medical permanent files.

<table>
<thead>
<tr>
<th>Insurance Forms and Booklets</th>
<th>May include health, dental, vision, disability, life and other types of insurance provided by your district. May coincide with FLEX plan forms.</th>
</tr>
</thead>
<tbody>
<tr>
<td>See E6</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>I-9 (Employment Eligibility Verification)</th>
<th>New employees must provide original, appropriate documents from list A and B or C from the I-9 form within 3 business days. Copies of the original documents will be made by the employer for retention.</th>
</tr>
</thead>
<tbody>
<tr>
<td>See F6</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>W-4 (Employees Withholding Allowance Certificate)</th>
<th>Employer’s basis for withholding federal and state income taxes. It is recommended that the employee present their original social security card to verify name and social security number.</th>
</tr>
</thead>
<tbody>
<tr>
<td>See F18</td>
<td></td>
</tr>
<tr>
<td>New Hire Reporting</td>
<td>Required by law. Form available from the state. Some computer software programs may generate a report for this purpose. Or, you may submit a copy of the W-4, date of hire, employer’s EIN, and employer’s phone and fax. Forms may be faxed to 1-888-272-1990. This information must be submitted within 20 days of date of hire.</td>
</tr>
<tr>
<td>MTRS (New MTRS Member Questionnaire, Substitute Teacher or Part-time Teacher’s Aide Membership Election, Record for Membership, Beneficiary Designation)</td>
<td>Instructional employees (teachers, substitute teachers, principals, superintendents, paraprofessionals, counselors, etc.) employed at least 210 hours during the school year must become members of MTRS. Membership eligibility is further defined in the MTRS Summary of Information Booklet. § 19-20-302, MCA. For further information, log on to the website at <a href="http://www.trs.mt.gov">www.trs.mt.gov</a>. Handbooks will be mailed directly to the employee by MTRS.</td>
</tr>
<tr>
<td>MPERS (Membership Card, Optional Membership Election, Informational Pamphlet)</td>
<td>Non-instructional employees (bus drivers, cooks, secretaries, business managers, custodians, aides, maintenance personnel, etc.). Employees must be given the opportunity to join at hire, but are required by law to join at 960 hours. If a position is anticipated to exceed 960 hours during the school year, the employee must join when hired. § 19-3-401, MCA. For further information, log on to the website at <a href="http://www.pers.mt.gov">www.pers.mt.gov</a>.</td>
</tr>
<tr>
<td>Flex Plan (Membership or Declination Form)</td>
<td>Many employers offer employees the opportunity to contribute pre-tax dollars to a Flex Plan. This money can be used to pay out-of-pocket expenses for medical, dental, vision, dependent care, and health insurance premiums. Forms and requirements vary with individual district plan documents.</td>
</tr>
<tr>
<td>Drug Free/Tobacco Free Workplace</td>
<td>Notification regarding these laws should be provided to the employee in the employee packet or employee handbook. It is recommended that signed acknowledgement of this notification be required by the employer.</td>
</tr>
<tr>
<td>Fingerprinting and/or Background Check Info</td>
<td>May be part of the application packet or employment packet. Consists of an FBI fingerprint card and/or a Request for Redissemination of Background Check Information form.</td>
</tr>
<tr>
<td>TB Test</td>
<td>As a condition of employment, employees must provide verification of tuberculin (TB) testing within the year prior to initial employment. For further definition refer to ARM 37.114.1010.</td>
</tr>
<tr>
<td>Employee Handbook(s)</td>
<td>Copy of current employee handbook(s) should be provided. Recommended that employees sign-off verifying receipt of handbook(s).</td>
</tr>
<tr>
<td>Master Agreement</td>
<td>Any employee covered by a Master Agreement should receive a copy of their respective agreement.</td>
</tr>
<tr>
<td>Copy of Contract</td>
<td>Any new employee should receive a copy of their individual...</td>
</tr>
</tbody>
</table>
contract or whatever document is utilized to define the conditions of employment (may not be available when the employee packet is provided). If your district provides a probationary period, this may be acknowledged within the contract, or the contract may be issued AFTER the successful completion of a probationary period.

| Time Sheets | Time sheets/cards and associated procedures (including pay periods, pay dates, due dates, etc.) should be provided to each employee. |
| Direct Deposit | The employer may provide the option of direct deposit. Employee must submit a voided check with the completed form to participate. |
| Job Description | A job description provides information on all the essential functions and responsibilities of a job. The purpose of a job description is to 1) identify the job, 2) define it within established parameters, and 3) describe its scope and content. Accurate, concise, and complete job descriptions provide a structure for evaluation and means for ADA compliance and accommodations. |
TYPES OF EMPLOYEES

Administrative

Superintendents, Principals and Business Managers/Clerks.

Usually serve in a supervisory capacity and make decisions which affect the management of the District. These are contracted employees, who may have different benefits from other employees. Their work year extends past the regular school year. It is important to use State Wage and Hour law to appropriately categorize these employees for your District. Generally, administrative employees are exempt from overtime. In larger districts, there may be certain supervisory personnel (i.e. maintenance, food service, curriculum supervisors or technology coordinators) who meet criteria for exemption from overtime.

Certified

Teachers, counselors, school nurses librarians, specialists (psychologists, speech therapists, physical therapists).

Certificated personnel are usually contracted for the school year, often under a Master Agreement. They are normally exempt from overtime provisions.

Classified

Administrative assistants, secretaries, custodians, bus drivers, paraprofessionals, aides, food service personnel, crossing guards.

Hourly employees are subject to overtime and may be covered by a Master Agreement. Annual term of employment is determined by job responsibilities (i.e. paraprofessional=school year, custodian=full year).

Substitute Teachers

May or may not be certificated. (Montana law does not require certification for substitutes.) Rate of pay may be hourly or daily and different rates may apply for certified vs. non-certified subs. Licensed long term substitutes, who have substituted in the same position for more than 35 consecutive teaching days, shall be placed under contract.

(ARM 10.55.716)

Substitute Classified, Temporary, and Students

Anyone employed on an as-needed basis to fill-in for an absent employee or to fill a temporary special need for the District. Temporary employees should be defined in policy to determine eligibility for benefits. To insure compliance, refer to Montana Child Labor Law for any student employment situations.
PAYROLL SET UP

Initiate New Employees

Input information from employee packets, contracts or work agreement, including W-4 information, position, salary or hourly wage, deductions/benefits, and leave plans as defined. Establish the payroll funding source (fund and line item) for each position. An individual employee may hold more than one position, or have multiple sources of funding for one position.

Update Existing Employees

At the beginning of each contract year, existing employee information, including new or revised funding sources must be updated. It is advisable to establish and maintain a “tickler” file system containing pertinent payroll adjustments for each pay period. Examples: (1) new W-4 to add a flat dollar amount to withholding, (2) an increase to a credit union deduction because of a new loan, (3) adding a new dependent to health insurance, (4) employee eliminating direct deposit of their paycheck or changing financial institution.

Assignment of leave plans, benefits, and deductions

A. Leave plans

Different types of employees are covered by leave plans that are specific to their employment category.

<table>
<thead>
<tr>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent</td>
<td>At a minimum, per state law §2-18-601, §2-18-612 MCA. Individual contract may provide additional benefits.</td>
</tr>
<tr>
<td>Administrative (certified)</td>
<td>Per individual contracts. Often receives the same benefits as teachers, plus an administrative package.</td>
</tr>
<tr>
<td>Administrative (other)</td>
<td>At a minimum, per state law §2-18-601, §2-18-612 MCA. Individual contracts may provide additional benefits.</td>
</tr>
<tr>
<td>Certified employees</td>
<td>Per master agreement or individual contracts.</td>
</tr>
<tr>
<td>Classified employee</td>
<td>At a minimum, per state law §2-18-601, §2-18-612 MCA and per master agreement, if applicable.</td>
</tr>
</tbody>
</table>

Please see MCA, §2-18-601 and §2-18-612
### B. Deductions

<table>
<thead>
<tr>
<th>Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annuity, Tax-sheltered (IRC 403-b)</strong></td>
<td>Contribution is pre-tax (federal and state only). It is a tax-deferred retirement plan available to educational employees, provided by a qualified vendor approved in the district’s Plan Document per IRS 2007-71. Employees must provide a Salary Reduction Agreement.</td>
</tr>
<tr>
<td><strong>See F2 &amp; F3</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Banks or Credit Unions</strong></td>
<td>Loan payments or savings deposits, as your district allows.</td>
</tr>
<tr>
<td><strong>Deferred Compensation Plan (IRC 457 -b)</strong></td>
<td>Contribution is pre-tax (federal and state only). It is a tax-deferred retirement plan available to governmental employees, provided by a qualified vendor. Employees must provide a Salary Reduction Agreement.</td>
</tr>
<tr>
<td><strong>FSA (Flexible Spending Arrangements—FLEX plans, IRC 125, Cafeteria Plan)</strong></td>
<td>Contribution is pre-tax (federal, state, Social Security and Medicare). Contributions to medical savings accounts, dependent care accounts, administrative fee, or (possibly life, disability, or medical) insurance premiums as dictated in the plan document. Decisions regarding allowable changes are determined by the district’s plan administrator.</td>
</tr>
<tr>
<td><strong>Garnishments or Wage</strong></td>
<td>Any legal or equitable procedure through which an employee’s earnings are required to be withheld to pay off a debt incurred by the employee. Examples: child support, federal and state tax levies, creditor garnishments, and student loans. Each garnishment type has individual rules, regulations, and priority levels. MCA, § 25-13, authorizes wage attachment. There is no continuous garnishment for employees provided by the Montana Law. The wage exemption statute is identical to the federal exemption statute and the execution writ is good for 120 days.</td>
</tr>
<tr>
<td><strong>See DOL Website</strong></td>
<td></td>
</tr>
<tr>
<td><strong>See E5</strong></td>
<td></td>
</tr>
<tr>
<td><strong>HSA (Health Savings Account, IRS Section 125)</strong></td>
<td>Contribution is pre-tax (federal, state, Social Security and Medicare). To be eligible for a Health Savings Account, an individual must be covered by a HSA-qualified High Deductible Health Plan (HDHP) and must not be covered by other health insurance that is not an HDHP. Participation in FSA Medical spending plan may disqualify you from participating in an HSA. Qualified deductible limits may change from year to year.</td>
</tr>
<tr>
<td><strong>Insurance Premiums (non-FLEX)</strong></td>
<td>Taxable insurance premiums withheld by payroll deduction as allowed by the district, such as health, life, disability, etc.</td>
</tr>
<tr>
<td><strong>Taxes, State &amp; Federal</strong></td>
<td>Mandated by law, per federal and state withholding guidelines. Determined by information provided on the W-4 form.</td>
</tr>
<tr>
<td><strong>MTRS/MPERS Buybacks</strong></td>
<td>Initiated by the employee to purchase service from their retirement system. Documentation is provided by the appropriate agency.</td>
</tr>
<tr>
<td><strong>Union Dues</strong></td>
<td>Union dues will be determined by the union.</td>
</tr>
</tbody>
</table>
C. Benefits---contributions by the employer & (possibly) employee

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA (Medicare)</td>
<td>Federal Insurance Contributions Act. Mandated by federal law, with few exceptions, per federal withholding guidelines (Circular E).</td>
</tr>
<tr>
<td>FICA (Social Security)</td>
<td>Federal Insurance Contributions Act. Mandated by federal law, with few exceptions, per federal withholding guidelines (Circular E). A maximum wage base is determined each calendar year.</td>
</tr>
<tr>
<td>FSA (Flexible Spending Arrangements—FLEX plans, IRC 125, Cafeteria Plan)</td>
<td>Contributions to medical savings accounts, dependent care accounts, administrative fee, or (possibly life, disability, or medical) insurance premiums as dictated in the plan document. Decisions regarding allowable changes are determined by the district’s plan administrator.</td>
</tr>
<tr>
<td>HSA (Health Savings Account, IRC 125)</td>
<td>To be eligible for a Health Savings Account, an individual must be covered by a HSA-qualified High Deductible Health Plan (HDHP) and must not be covered by other health insurance that is not an HDHP. Participation in FSA Medical spending plan may disqualify you from participating in an HSA. Qualified deductible limits may change from year to year.</td>
</tr>
<tr>
<td>Insurance Premiums (non-FLEX)</td>
<td>Taxable insurance premiums withheld by payroll deduction as allowed by the district, such as health, life, disability, etc.</td>
</tr>
<tr>
<td>MPERA (Montana Public Employee Retirement Administration) MMTRS (Montana Teachers Retirement Syst.)</td>
<td>Mandated by state law for employees meeting specific criteria as defined by MPERA or MMTRS guidelines.</td>
</tr>
</tbody>
</table>

D. Benefits (employer only)

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Montana VEBA (Voluntary Employees’ Beneficiary Account) HRA (Health Reimbursement Account)</td>
<td>State of Montana health reimbursement account provided through a qualified vendor. It is a portable pre-retirement and post-retirement health reimbursement plan to enable employers to make tax-free deposits on the employee’s behalf.</td>
</tr>
<tr>
<td>Unemployment</td>
<td>State mandated percentage-based employer tax. Schools can participate through the State of Montana or the Montana Schools Unemployment Insurance Program (MSUIP).</td>
</tr>
<tr>
<td>Worker’s Compensation</td>
<td>State mandated percentage based employer tax. Schools can participate through the State of Montana, Workers Compensation Risk Retention Program (WCRRP), or a private insurer. There are two classifications for School district employees—8868 (professional—clerical, certified, paraprofessionals) and 9101 (other—bus drivers, cooks, custodians, maintenance).</td>
</tr>
</tbody>
</table>
PAYROLL PROCESSING

✓ Establish a tickler or reminder system for changes, additions, deletions pertinent to that pay period. This could be as simple as a pocket folder or file folder for all payroll information or as specific as a file for each month or pay period.

✓ Create a checklist of your procedures for every payroll. Delineating these items will help avoid omission of important steps. Your individual software vendor should provide step-by-step procedures.

✓ You may develop spreadsheets for balancing deduction and benefit information.

Per Payroll Procedure

1. Establish a monthly payroll calendar.

Payrolls can be run at any time necessary to meet your district’s needs. Such dates may be established by board policy, employee handbook and/or master agreements. Different employee types and/or job classifications (certified, classified, subs, students, administrative, stipends) may be paid in separate payrolls or grouped for convenience, depending on the size of your district. Included within the payroll calendar should be the pay periods (established starting and ending dates), due date for time cards or time sheets, and payday. For example, the starting and ending date for Sample A School classified employee is March 1-31, due date for time sheets is April 1st, and payday is April 10th. Sample B School starting date is be March 11-April 10, due date for time sheets is April 11th, and payday is April 20th. (See E11)

2. After the due date, gather, review and tabulate time sheets and/or time cards.

Review and check time sheets for calculation errors, documented leave time, signatures (employee AND supervisor).

3. Input payroll data into your software program.

Payroll processors are encouraged to give themselves an adequate amount of time for this process to allow for unforeseen problems or circumstances. By minimizing stress, you can optimize performance.

4. Overtime

Determine overtime payments for this payroll. Review time sheets or time cards for hours worked in excess of 40 in a work week (work week determined by district policy). Calculate excess hours at a rate of not less than 1.5 times the employees’ hourly wage rate. This is the minimum standard. Master Agreements may exceed these standards. § 39-3-405, MCA or Wage Hour Laws of the State of Montana from the Department of Labor and Industry Employment Relations Division.
5. Two positions/different wage rates

Employees may hold more than one position at different rates of pay. Special calculations are required to determine the proper overtime hourly rate for these employees.

Overtime Calculation for Different Rates of Pay (U.S. Department of Labor)

An employee paid by the hour must be paid at a rate of one and one-half that rate for all hours worked over 40 per week.

Employees who perform different types of work for which they receive varying rates of pay must be paid overtime at a weighted average hourly rate.

EXAMPLE: One week an employee works 36 hours entering data into the computer data base for which $7.60 per hour is paid. The employee then spends 6 hours preparing payroll for which $8 per hour is paid. This same worker performs janitorial services in the evenings for the employer and is paid $6 per hour for those 4 hours worked per week. The wages are computed as follows:

\[
\begin{align*}
36 \text{ hours} \times \$7.60 \text{ per hour} & = \$273.60 \\
6 \text{ hours} \times \$8.00 \text{ per hour} & = \$48.00 \\
4 \text{ hours} \times \$6.00 \text{ per hour} & = \$24.00 \\
46 \text{ hours worked} & = \$345.60 \text{ regular earnings} \\
\$345.60 \div 46 \text{ hours} & = \text{regular rate} = \$7.51 \text{ per hour} \\
\$7.51 \div 2 & = \frac{1}{2} \text{ time rate} = \$3.76 \text{ per hour} \\
\$3.76 \times 6 \text{ overtime hours} & = \$22.56 \text{ overtime earnings} \\
\$345.60 \\
\$22.56 \\
\$368.16 \text{ total due}
\end{align*}
\]

The regular rate of an employee paid on a commission, piece rate or flat book rate basis is arrived at by dividing the total weekly earnings by the total number of hours actually worked in the week. The employee is entitled to payment of one-half this regular rate for each hour worked over 40 - in addition to the full commission or piecework earnings.

EXAMPLE: Ann works 45½ hours and earns $325. Her regular rate is $7.15 per hour ($325 divided by 45½ hours). She is entitled to her regular earnings ($325) plus an additional half of her regular rate of $3.58 for each hour worked over 40. In this case, she is due an additional $19.69 or a total of $344.69 for that workweek.

An employee paid on a salary basis is entitled to overtime pay at a rate that is based in part on the terms of employment.

**Holiday pay, sick leave, and vacation hours do not count toward the 40 hours.
6. **Stipends**

Stipends paid to classified personnel are treated differently than those paid to certified staff because certified staff is exempt from overtime and minimum wage provisions.

- You must make certain that a classified employee is paid at least minimum wage for the hours worked for the stipend. (Time sheet documentation is best.)
- You must make certain that a classified employee is paid overtime if the hours worked for the regular job and the stipend exceed 40 in one work week.
- If overtime is earned, an hourly rate must be determined for the stipend and overtime pay calculation must be done per the example cited above.

When stipends are paid to an employee in addition to regular wages, it is required by law that taxes be calculated on the TOTAL taxable income. (E.g., the employee’s regular taxable wages = $2,000 and the employee’s stipend = $1,000; therefore, the taxable income is $3,000 and taxes must be withheld accordingly.) Refer to American Payroll Association Basic Payroll Guide.

7. **Input leave data for types of leave requiring record keeping.**

Such as sick, vacation, discretionary, personal, bereavement, professional or those specified by your district.

8. **Print payroll reports for balancing.**

Examples could be entitled payroll register, payroll deduction report, payroll journal totals, or something similar.

9. **Balancing your payroll.**

Suggestions or examples of ways to balance your payroll:

a. Make sure your gross wages are in balance. You might run a tape totaling wages on time sheets and matching it to your gross wages on your payroll report.

b. Compare payroll journal totals from pay period to pay period to determine and verify differences.

c. Develop spreadsheets for deductions and benefits to compare to payroll deduction report. These are only suggestions. You may develop your own methods to verify your payroll. Your auditor may also provide suggestions or templates for your use. **(See E8)**

10. **Make any necessary corrections.**

After making any necessary corrections, print a final, clean copy of payroll reports for final recordkeeping. These reports are kept forever.

11. **Finalize payroll and print payroll checks and direct deposit receipts.**

Finalizing payroll may involve an actual posting step or may be an automatic process in your payroll software. This step usually includes updating employee and employer year to date (YTD), fiscal year to date (FYTD) and quarterly (QTD) information. Make sure you complete writing your payroll checks, print a check register, print direct deposit receipts, and/or create an ACH file.
12. Transmit direct deposit file to bank and print the direct deposit report.

Transmittal of the direct deposit can be done via modem, internet, or hand delivery of a check to the financial institution(s). Some districts may not offer direct deposit. Notify the county treasurer of the amount and date of deposit.
After-Payroll Procedure

After-payroll payments consist of employee deductions withheld from wages and/or employer contributions for benefits. Payment may be made by check submitted with a payment coupon or electronic transfer using the Electronic Federal Tax Payment System (EFTPS) by phone or internet.

1. Federal taxes

The determination of an employers’ tax liability classification (monthly or semi-weekly deposit schedules) is made by the IRS and mailed to you during the last quarter of the year for the ensuing year. An employers classification is determined by its’ employment tax liability during a prior “look back” period. This period is the previous year ending June 30th. It is very important for every payroll manager to be aware of your district’s tax deposit schedule so taxes are paid in a timely manner as mandated by the IRS. Refer to IRS Publication 15, Circular E for information. Notify the county treasurer of the amount and date of payment if you are paying via EFTPS.

- Federal tax withholding (including any additional dollar amount requested on a W-4 by the employee)
- Social Security(FICA)
- Medicare

2. State taxes

Your payment schedule for state taxes is determined by the State of Montana and mailed to you in the fall for the ensuing calendar year. It may be monthly, quarterly, accelerated, or annual. Accelerated payers follow the federal guidelines for deposits. Submit check with payment coupon or notify the county treasurer of the amount and date of payment when paying electronically.

3. Garnishment, tax levy, child support, student loan withholding order

Follow the guidelines provided with the individual garnishment you receive. All have specific requirements unique to them. Garnishments are processed first by order of precedence, and then by order received. In Montana, the order of precedence is: 1) IRS Tax Levy, 2) Student Loans, 3) State tax levies and other creditor garnishments. If the employee also has a Child Support Order to withhold, it has priority over garnishments (the Child Support obligation is also taken into consideration when calculating IRS levies). Be sure to appropriately identify the garnishment with a case number or other reference number.

4. FLEX

Submit payments with detailed report or bill to the FLEX plan administrator.

5. Credit Union or financial institution

Submit payment with a detailed report, including employees’ name, ID number and amount paid.

6. Union Dues

Submit payment with a report including employees’ name and amount paid.
Monthly Procedure

1. MTRS and buybacks

Refer to the Montana Teachers’ Retirement System Employers’ Manual for detailed information. Complete the MTRS report via MTRS On-Line. Print total contributions summary screen and submit with payment or submit the payment via ACH, however you are set up with TRS.

2. MPERA and buybacks

Refer to the MPERA Reporting Handbook for Employers. Complete the MPERA report online. Submit the payment via ACH. Notify the county treasurer of the amount and date of payment. (MPERA reporting will be done per your payroll schedule set up with MPERA) See MPERA website for up to date announcements.

3. Health, life, dental, vision, or disability insurance

Reconcile the payment to the bill. Make necessary adjustments and notations to the bill. Submit payment.

4. Annuity/403(b), 457, Roth

Submit payment with bill or a detailed report including employees’ name, identifying number and amount paid.
Quarterly Procedure

1st quarter—January, February, March
2nd quarter—April, May, June
3rd quarter—July, August, September
4th quarter—October, November, December

1. 941 Federal  (See F20)

Submit quarterly on paper. Follow instructions provided with the form. Pay particular attention to recording the correct liability dates on Schedule B, if applicable. Refer to IRS Publication 15, Circular E to determine your specific deposit schedule (semi-weekly, monthly, or quarterly depending on your total deposits for the look-back period). Note quarterly filing deadline.

2. Unemployment  (See F13)

These checks may be written each pay period or quarter through your payroll system, or processed as an accounts payable claim. Unemployment insurance may be purchased through the State of Montana or Montana Schools Unemployment Insurance Program (MSUIP). Be sure to meet reporting deadlines in order to maintain coverage.

3. Workman’s Compensation  (See F15)

These checks may be written each pay period or quarter through your payroll system, or processed as an accounts payable claim. Workman’s compensation insurance may be purchased through a private provider, the State of Montana, or the Worker’s Compensation Risk Retention Program (WCRRP). Be sure to meet reporting deadlines in order to maintain coverage.
Annual Procedures

1. **W-2 Forms** *(See F16)*

This Wage and Tax Statement is required by the Social Security Administration, IRS, and the Montana Department of Revenue. You must furnish a form W-2 annually to each employee (see IRS “Instructions for Forms W-2 and W-3, Cat. No. 25979S).

- Prior to printing W-2’s, print W-2 reconciliation report. Compare with quarterly reports or balancing spreadsheets to verify totals.
  - An exception to wage totals balancing with quarterly reports might be W-2(s) issued to an employee for a third party payer (insurance company or employee’s trust) when the liability has been transferred to the employer.
- Check to be sure that W-2 boxes 7-14 are identified properly, amounts reported correctly, and taxed appropriately. In particular, check to be sure that advanced EIC payments are identified correctly on the W-2.
- Do not print final W-2’s until you are confident that all totals are accurate and verified.

Generally the deadlines for filing are:
- Paper copy to employees—January 31st
- Magnetic media (required for 250 or more) or paper to SSA—February 28th
- Electronic filing (via internet) to SSA—March 31st

2. **Transmittal Forms**

- W-3 Required Federal transmittal form if you are filing paper W-2’s. *(See F17)*
- MW-3 Required State transmittal form for all W-2’s and 1099’s. *(See F11)*

3. **1099 Form** This is not technically a payroll form since it is derived from accounts payable or claims information. This form is issued to a non-incorporated individual, partnership, or business (independent contractor) for payment of services rendered for $600 or more. Prior to paying for services rendered, determine eligibility using the “reasonable basis” test reference in Circular E. The transmittal on the State level is the MW-3 which is also used to transmit W-2’s to the Montana Department of Revenue. However, if no taxes are withheld, a copy does not have to be sent to the State of Montana. *(See F22)*
Final Pay Procedures

1. Termination pay (severance of employment)

Administrative/Superintendent/Classified personnel—must have met minimums prescribed by state law.
- 100% of accrued vacation hours are paid out at the current hourly wage.
- 25% of accrued sick hours are paid out at the current hourly wage.
- The Master Agreement, individual contract, or board policy may grant additional severance benefit(s).

   Administrative/Principal/Certified personnel
- Severance benefit(s) determined by the Master Agreement, individual contract, or board policy.

2. Employer Terminated

Montana Law requires that employer terminated employees must receive final pay immediately unless written policy states that employees terminated will be paid in the same manner as employees who quit (earlier of next regular pay day or 15 calendar days from separation).

3. Payment to Deceased

The treatment of the payments made to an employee who has died depends on whether the payment is made in the year of the death, or in a later year. See irs.gov site reference.

4. COBRA

Required of employers providing a group health insurance plan with some specific exceptions for very small employers. Carefully review COBRA information to determine if COBRA applies to your district. If you are a COBRA employer, separating employees need to be offered coverage for 18 or 36 months. This task may be handled by your health insurance provider. If not, the district is ultimately responsible.

(See E1 a & b)

COBRA may also apply to your medical spending account (FLEX). Contact your flexible benefits provider regarding your plan and COBRA.

5. Retirement

MTRS (Teachers Retirement System)
(See E9 MTRS Calculator & F9 Irrevocable Termination Election)

- Pay calculation will be based on which option (1 or 2) the employee has selected. Option 2 must be completed and filed 90 days in advance of their last day of work prior to retirement.
- Master Agreement, individual contract, board policy or individual incentive authorized by the Board of Trustees may determine retirement severance payment.
**Types of Leaves (according to established pay period calendar)**

1. **Bereavement**

   Classified or certified employees may be granted this leave per the master agreement, individual contract, or board policy.

2. **Discretionary (personal, paid time off [PTO])**

   Classified or certified employees may be granted this leave per the master agreement, individual contract, or board policy.

3. **Extended Leave of Absence**

   This leave may fall under FMLA or be further defined in the master agreement, individual contract, or board policy.

4. **FMLA—Family Medical Leave Act (Federal law)**

   Schools are covered under the special rules of 29 CFR 825.600, which states that all educational institutions are covered by FMLA, and the 50-employee coverage test does not apply. The usual requirements for employees to be “eligible” do apply, however, including employment at a worksite where at least 50 employees are employed within a 75 mile radius. *Essentially, all schools are covered under the law, but small schools would have no eligible employees because they employ less than 50 people.*

   Three criteria must be met for the employee to be eligible to receive this leave:
   - The employer must employ at least 50 employees within a 75 mile radius.
   - Your employee must have been employed for at least 12 months. District policy should state what time frames constitute the 12 month period.
   - Your employee must have worked at least 1,250 hours during the year preceding the start of the leave.

   Depending on district policy, sick leave and/or worker’s compensation leave may run concurrently with FMLA.

5. **Jury Duty**

   Classified or certified employees are granted this leave per Montana law (MCA, 2-18-219). It may be further defined in the master agreement, an individual contract, or board policy.

6. **Leave Without Pay**

   Absence during regularly scheduled work time not covered with paid leave, resulting in zero hourly wage or wage reduction. See your district policy.

7. **Maternity/Paternity**

   This leave may fall under FMLA or be further defined in the master agreement, individual contract, or board policy.
8. **Military**

See Montana law (MCA, §10-1-603 & 604). This leave may be further defined in the master agreement, individual contract, or board policy.

9. **Sick**

- Classified employees earn sick leave on the basis of time worked per MCA §2-18-618. This leave is earned from the first day of employment, but cannot be used until the employee has worked ninety (90) days.
- Certified employees acquire sick leave per the master agreement, individual contract, or board policy.

10. **Vacation**

Classified employees, and District Superintendents, only are eligible for this leave. It is earned on the basis of time worked per MCA §2-18-611-612. This leave is earned from the first day of employment, but cannot be used until the employee has been continuously employed for a period of six calendar months.

Certified employees may be granted this leave per the master agreement, individual contract, or board policy.
RECORDS MAINTENANCE AND RETENTION

Records Maintenance

This is a suggested organizational model. Files should be kept locked with limited access. Districts should develop procedures for file access. Files could be maintained in a number of ways. Some examples might be: by type (W-4 file, I-9 file, health insurance enrollment form file, monthly time sheets), payroll date (alphabetized time cards/sheets, reconciliation sheets), or by individual employee.

1. Personnel file

Original application (with EEOC survey removed and placed in separate file), transcripts*, certification (licenses, CPR/first aid, teaching certificate, paraprofessional certificate), placement file, original contracts, evaluations, disciplinary or commendation letters, fingerprint/background check report, extended leave of absence requests (if no medical information is provided), change of job assignment, hours or pay, signed acknowledgement of Employee Handbook and other key policies. (*Birth date information is sensitive due to the possibility of age discrimination claims, so access by authorized personnel only is critical. Federal law for age discrimination pertains to age 40 and older, but Montana law has no limit on age discrimination.)

2. Payroll file

W-4, MPERS/MTRS membership forms, time cards/sheets, copy of the contract, New Hire Reporting Form, garnishments, child support agreement or garnishment, payroll deduction forms. FLEX, health insurance enrollment forms, family medical leave act requests, and leave request forms can be included if they contain no medical information.

3. Health file

Medical release to work, worker’s compensation injury form and related information, ADA accommodation, veteran’s preference form, and TB test results. FLEX, health insurance enrollment, Family Medical Leave Act (FMLA) request, and leave request forms must be included if they contain any medical information (HIPAA). These files should be kept in a separate filing cabinet with a separate key from all other payroll/personnel records.

4. I-9 File

A separate I-9 file is recommended to restrict information provided for a Federal audit. Limiting access may make the process more efficient and less problematic. As of March 8, 2013 an updated form will be in effect. Refer to www.uscis.gov/portal/site/uscis (click on FORMS, then Employment Eligibility Verification) for the most current I-9.

5. Payroll journals

File chronologically by pay period for each fiscal or calendar year. These are a permanent record.

Records Retention

Refer to Schedule No. 7, Montana Local Government Retention and Disposition Schedule, sections SDR VIII and IX located on the MASBO, OPI or Secretary of State Websites.
AUDIT PREPARATION

Prior to on-site audit work, send the following to your auditor and/or other information as requested.

- Compensated absences liability report. An Excel spreadsheet template is available on the OPI website. Some auditors may provide their own template. This report is utilized to calculate the fiscal year-end liability for compensable leaves (sick, vacation, etc.). It may include severance payouts unique to your district. It includes calculation of applicable benefits for FICA, MTRS or MPERS, Unemployment, and Workers Compensation.

- State and Federal payroll reports including: monthly MPERS and MTRS; quarterly 941, unemployment and workers compensation; annual state tax, and W-2 summary information.

- Approved salary schedules for classified and certified employees (may include Master Agreements).

- Schedule of MTRS and MPERS wages and employer/employee contributions by month and annual reconciliation to the 1XX and 2XX expenditure object codes. Available for auditor’s on-site review.

- Payroll registers or journals.

- Time cards/sheets.

- Employee leave records.

- Individual employee payroll information (i.e. contracts, I-9, W-4, wage rate, deduction/benefit information). Employees paid from Federal programs may be subject to more detailed scrutiny.

- Support documentation which substantiates your payroll deduction expenditures.

The auditor may request specific payroll records for individual employees, programs and/or certain deductions, or certain pay periods. Be sure that your payroll records and files are in order prior to the arrival of the auditor!
RESOURCES AND REFERENCES

Booklets, manuals, references


IRS Publications
   Publication 15 (Circular E)
   SSA/IRS Reporter (Quarterly Newsletter)
   IRS Cat. No. 25979S, “Instructions for Forms W-2 and W-3

Montana State Withholding Tax Guide, Montana Department of Revenue, Helena, MT.


Public Employees’ Retirement Division Reporting Handbook, Montana Public Employee Retirement Administration, State of Montana, Helena, MT.


District documents--
   Board Policy
   Collective bargaining agreements (Master Agreements)
   Health insurance plan document and summary plan description
   Individual contracts
   IRS 125 (FLEX) plan document
   Salary schedules
Websites

American Association of School Business Officials (ASBO)
http://asbointl.org/index.asp

American Payroll Association
http://www.americanpayroll.org/
http://www.americanpayroll.org/states.html

Federal/FICA Tax Electronic Fund Transfer

Internal Revenue Service
http://www.irs.gov/

Montana Administrative Rules
http://arm.sos.mt.gov/

Montana Association of School Business Officials (MASBO)
http://www.masbo.com/

Montana Constitution and Laws
http://leg.state.mt.us/css/mtcode_const/laws.asp

Montana Department of Health and Human Services - Child Support

Montana Department of Labor & Industry - Labor Standards and State Workers’ Compensation
http://erd.dli.mt.gov/

Montana Department of Labor & Industry - State Unemployment
http://uid.dli.mt.gov/

Montana Department of Labor & Industry – Wage & Hour
www.mtwagehourbopa.com

Montana Department of Revenue
http://mt.gov/revenue/default.asp

Montana Office of Public Instruction
http://www opi mt gov/

Montana Public Employees Retirement System
http://mpera mt gov/MPERS.asp
Montana Secretary of State
http://sos.state.mt.us

Montana Teacher’s Retirement
http://www.MTRS.doa.state.mt.us/

Montana Voluntary Employees’ Beneficiary Association (VEBA)
http://www.montanaveba.org/

Montana Withholding Tax – Business Tax Express
https://app.mt.gov/bustax/

Social Security BSO for electronically submitting W-2 forms
http://www.ssa.gov/bso/bsowelcome.htm

U.S. Department of Labor - Family and Medical Leave Act
http://www.dol.gov/esa/whd/fmla/
GLOSSARY

ACH—Automated Clearing House
ARM—Administrative Rules of Montana
COBRA—Consolidated Omnibus Budget Reconciliation Act
DOL—Department of Labor
EEOC—Equal Employment Opportunity Commission
EFTPS—Electronic Federal Tax Payment
EIC—Earned Income Credit
FICA—Federal Insurance Contributions Act
FMLA—Family Medical Leave Act
FSA—Flexible Spending Arrangement
FYTD—Fiscal Year to Date
HIPAA—Health Insurance Portability and Accountability Act
HR—Human Resources
HSA—Health Savings Account
I-9—Employment Eligibility Verification
INS—Immigration and Naturalization Service
MCA—Montana Code Annotated
MDR—Montana Department of Revenue
MPERS—Montana Public Employees’ Retirement System
MSUIP—Montana Schools Unemployment Insurance Program
MTRS—Montana Teachers’ Retirement System
QTD—Quarterly
SSA—Social Security Administration
VEBA—Voluntary Employees’ Beneficiary Account
W-2—Employees Withholding Allowance Certificate
WCRRP—Workers Compensation Risk Retention Report
YTD—Year to Date
# EXAMPLES & FORMS

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