

ACCOUNTING:
PAYROLL PROCEDURES

PAY DATES	Payroll checks for professional personnel will be issued on the 27th of each month or the last work day prior to the 27th. If District funds are sufficient, the pay date may be scheduled prior to the regularly scheduled pay date to accommodate holidays or other situations deemed appropriate by District administration.
PROFESSIONAL	
PARAPROFES-SIONAL	Payroll checks for paraprofessional personnel (secretarial and clerical staff) will be issued every other Friday. If District funds are sufficient, the pay date may be scheduled prior to the regularly scheduled pay date to accommodate holidays or other situations deemed appropriate by District administration.
AUXILIARY	Payroll checks for auxiliary staff (operating staff) will be issued every other Friday. If District funds are sufficient, the pay date may be scheduled prior to the regularly scheduled pay date to accommodate holidays or other situations deemed appropriate by District administration.
TEMPORARY	Payroll checks for temporary employees will be issued in accordance with the position filled. Temporary employees assisting in positions ordinarily filled with paraprofessional or auxiliary staff members would be paid according to the paraprofessional/auxiliary pay schedule, while temporary employees assisting in positions ordinarily filled with professional staff members would be paid according to the professional pay schedule
SUBSTITUTES	The substitute payroll will be issued once each month on or about the 15th of the month.
CONTRACT	Individuals considered to be independent contractors or consultants ARE NOT PAID THROUGH THE PAYROLL OFFICE. [See DC (R) for instructions.] If these individuals are not part of an incorporated business and/or do not have a billing system, a Contracted Services Agreement form should be completed. The Contracted Services Agreement will be used to secure a commitment for the services and, upon completion, may serve as the billing document which is to be forwarded to the Accounts Payable Department for payment.
AUTOMATED TIME AND ATTENDANCE	The following guidelines have been established regarding the use of the Kronos automated time and attendance system.
DEFINITIONS	<p>Time Clock: This is a device used by Auxiliary and Paraprofessional employees to record their work time. Employees will use the time clock nearest their assigned workstation unless it is not operational. Paraprofessional employees with access to a personal computer are encouraged to timestamp in and out at their computer.</p> <p>Workweek: The District workweek begins on Saturday at 12:00 a.m. and ends on Friday at 11:59 p.m.</p> <p>Schedule: The time employees are regularly assigned to begin and end work each day. All employees utilizing the Kronos system are required to have a schedule entered into the system to facilitate the consistent application of rounding rules. Supervisors are responsible for notifying the Payroll Department when changes to an employee's schedule are made that are long term or permanent in nature.</p> <p>Rounding: This is the process applied to a punch to provide consistent application of the time record. The rounding period will be ten minutes before/after the start of the schedule and ten minutes before/after the end of the schedule. All other punches will be recorded using the actual punch time. Rounding is for reporting purposes only,</p>

and employees are expected to adhere to their scheduled start/end shift times. Employees that deviate from their scheduled shift times without prior supervisor approval will be subject to disciplinary action.

PROCEDURES

All Auxiliary and Paraprofessional employees will be provided with a District ID badge. The ID badge is the property of the North East Independent School District and upon separation from employment must be returned to the employee's immediate supervisor.

Employees will be required to clock in prior to beginning work and clock out prior to leaving work each day. Employees will be required to clock in or out even when they are working away from their home campus/department. All hours actually worked must be documented in the Kronos system. Employees who fail to clock in or out will be subject to disciplinary action up to and including possible termination.

Employees must also clock in and out for lunch. Employees must obtain prior approval from the immediate supervisor to work through lunch. The employee must also make the appropriate notation in the Kronos system.

Paraprofessional employees with access to a personal computer have the option to timestamp in and out at their computer or use the clock nearest their workstation. All other employees will be expected to use the clock nearest their workstation.

Employees will be required to use their own badge to swipe in and out at the clock. Swiping for another employee is strictly prohibited and both employees will be subject to disciplinary action up to and including immediate termination.

Supervisors may not instruct their employees to begin work prior to clocking in, to continue work after clocking out, or to work during lunch with the intent of denying compensation to the employee for the time worked. Any time worked by the employee that is not initially documented in the Kronos system must be updated to the employee's timecard to reflect actual hours worked for the pay period.

Any manipulative use of the Kronos system to falsify time by either an employee or their supervisor is subject to disciplinary action up to and including immediate termination.

In the event of failure of a time clock or the Kronos system or the unavailability of the Kronos system, employees will be required to document their work time on the Punch Change/Absence from Duty form or to make the appropriate corrections to their on-line time card.

BADGE REPLACEMENT

See DBA (R)

RECORDKEEPING

The Time Detail must be run and reviewed by the supervisor every Monday. The employee must be allowed to review the Time Detail report in order to verify the punches for the week. If there is an error with any punch, the employee will be required to complete a Punch Change/Absence from Duty Form immediately. The Punch Change/Absence from Duty Form must be approved by the immediate supervisor and maintained in the department or campus for three calendar years.

AUXILIARY EMPLOYEES

The Auxiliary employee supervisor or their designee may correct the time at the time clock or by entering the correction, when necessary, into KRONOS. The supervisor is responsible for ensuring that the employee's timecard is complete and that any corrections to the timecard appear appropriate. Corrections to timecards should be infrequent. Excessive corrections by the employee or their supervisor to the

employee timecard will be investigated. Any employee who uses the KRONOS system to manipulate or falsify time is subject to disciplinary action up to, and including, termination. The Approval Signoff must be performed by 4:00 p.m. Tuesdays.

ADMINISTRATIVE/
INSTRUCTIONAL
SUPPORT

Employees with computer access must review and correct their timecard each Monday by 12:00 p.m. An email may be sent to a designated campus contact so that instructional employees can be notified to review and approve their time record. Employees must complete a Punch Change/Absence From Duty form to initiate corrections to their timecard or to update their timecard with absence information. The completed Punch Change/Absence From Duty form should be submitted to the employee's immediate supervisor for approval and for data entry to the Kronos automated time and attendance system. The completed Punch Change/Absence From Duty form should be maintained in the department or campus for three calendar years. Employees should ensure that all information is correct and complete prior to approving their timecard.

The Administrative/Instructional supervisor or the designee must complete the Approval Signoff to Payroll each Monday by 6:00 p.m. Prior to approving an employee's timecard, the supervisor is responsible for ensuring that the employee's timecard is complete and that any corrections to the timecard are justified. If an employee is unavailable to approve their timecard by the specified deadline, the supervisor should review and approve it. If an error is detected by the employee subsequent to this approval, the employee must complete a Punch Change/Absence from Duty Form and submit it to payroll to process the correction.

DIRECT DEPOSIT
PARTICIPATION

Direct deposit of payroll checks is available to all certified, classified, and substitute employees.

The effective date for initial direct deposit or changes will be determined by the date on which the authorization is received in the Payroll office.

Authorization for certified employees must be received by the first day of the month for which it is requested. Authorization for classified and substitute employees will become effective two pay dates after receipt of the request.

Employees who use this service will receive a direct deposit remittance advice instead of a negotiable check. It is each employee's responsibility to communicate with their financial institution in order to verify that their net earnings have been properly deposited. The District will not reimburse employees for their personal return check fees or account overdraft charges resulting from the employee's failure to verify the disposition of their earnings.

PAYCHECK / DIRECT
DEPOSIT REMITTANCE
ADVICE DISTRIBUTION

Paychecks and direct deposit remittance advice for certified and classified employees will be delivered by NEISD Police Officer or Interoffice Courier to campuses and departments for distribution to employees. Under no circumstances will checks be released to employees prior to the pay date. Campus personnel will have their paychecks or direct deposit remittance advice mailed to their home address when school is not in session or if they are on a leave of absence. Paychecks and direct deposit remittance advice for substitute employees will be mailed to their home address.

It is the employee's responsibility to ensure that their address information is correct in the system. Requests for address changes should be processed through the Employee Self Service system on the District's intranet.

LOST OR STOLEN
PAYCHECKS

Lost or stolen checks are not issued until the sixth working day after the check is reported. A \$20 fee will be charged on all replacement checks issued and employees will be asked to complete a Reissue/Return Agreement for Lost or Stolen Payroll Checks.

W-2 DISTRIBUTION

IRS forms W-2 (Wage and Tax Statement) are delivered to campuses and departments prior to the January 31 Internal Revenue Service distribution deadline for all active certified and classified employees. Departments and campuses are to verify that they have a W-2 for every employee at their location and are to notify the payroll department immediately if they are missing any forms. If a W-2 form cannot be delivered to the employee by the indicated deadline, the envelope should be marked "To Be Mailed" and should be forwarded to Printing and Mailing Services immediately for distribution. W-2 forms for employees who are on leave of absence or for inactive employees will be mailed to their home address.

Employees will be charged a fee for a duplicate copy of their W-2.

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