

## **2490 – Payroll**

**PURPOSE:** To establish the College's payroll procedure regarding pay schedules, classification, absences and to comply with the requirements of the Fair Labor Standards Act.

### **DEFINITIONS**

"Base Daily Hours" – Average hours that an employee will work in a normal workday.

"Base Weekly Hours" – Average hours that an employee will work in a normal workweek.

"Exempt (Salaried) Employees" – Those employees who are exempt from the overtime provision of the Fair Labor Standards Act and as such, do not receive compensation for any hours worked in excess of 40 in a workweek. The Fair Labor Standards Act specifically exempts certain employees from the requirements of the law (payment by the hour and overtime) provided they fall within the definition of one of these nine categories - Executive, Administrative, Administrative Educational Establishments, Assistant Coach, Computer Employee, Head Coach, Outside Sales, Professional (Creative) or Professional (Learned). *An employee's job title and/or grade have no basis in determining eligibility, but rather job content and pay.*

"Non-exempt (Hourly) Employees" – Those employees who are not exempt from the overtime provision of the Fair Labor Standards Act and as such, do receive overtime compensation for any hours actually worked in excess of 40 in a workweek.

"Student Employee" – Student employee is defined by the Internal Revenue Service as an employee of a college or university whose work is "incident to and for the purpose of pursuing a course of study." Individuals covered by KPERS are ineligible for student employee positions.

"Scheduled Hours" – Hours that an employee is assigned to work on a specific day.

"Telecommuting" – Refers to a working arrangement or work style where an employee regularly does the employee's work off-site, or outside of the principal office. Telecommuters typically work from home one or more days a week and communicate with the office using the telephone, the Internet or other telecommunications technology.

"Time Sheet" – A sheet (or other College-approved time record as may be designated) for recording the time of arrival and departure of workers during a pay period.

### **WORKDAYS AND WORKWEEK**

For payroll purposes, the normal "workday" is 8 hours per day. The normal payroll "workweek" is considered to be Monday through Friday, 5 days, 40 hours. The normal "work shifts" may be flexible but generally fall within the College's normal operating hours of 7:30 a.m. until 4:30 p.m. (including a 60 minute lunch period).

## **PAYDAY AND PAYROLL PERIOD**

Employees are paid once a month; exempt employees on or before the 27<sup>th</sup> day of the month and non-exempt employees on the first Friday of the month (or as communicated by the Office of Human Resources). The Office of Human Resources communicates these pay dates through the issuance of annual payroll calendars available from the Office of Human Resources or the Human Resources section of the Barton web site.

Exempt employees are paid from the first to the end of the month on or before the 27<sup>th</sup> of the month. Non-exempt employees are paid two weeks after the payroll period end date.

## **TIME SHEETS**

### Non-exempt Employees

Non-exempt employees shall record time on a College time sheet, taking into account the time work begins, their lunch period, and the time work ends.

If the full-time non-exempt<sup>1</sup> employees total weekly hours (actual hours worked and/or eligible paid holiday or closure time) end up being between 39 and 40 hours due to round off, no leave time will need to be submitted to bring the employees total weekly hours up to 40. However, if the full-time non-exempt employee's total weekly hours end up being less than or equal to 39 hours, the appropriate leave time (when available) must be submitted in order to bring the employees total weekly hours up to 40 hours.

If a Part-time Hourly Staff (Partial Benefits) employees total weekly hours end up being within an hour or less of the employees normal weekly work schedule, no leave time will need to be submitted to bring the employees total weekly hours up to the normal weekly work schedule. However, if the part-time non-exempt employees total weekly work hours end up being short more than an hour, the appropriate leave time (when available) must be submitted in order to bring the employees total weekly hours up to the normal weekly work schedule.

### Exempt Employees

Exempt (salaried) employees<sup>2</sup> shall record their leave time on a College time sheet (leave record).

If the full-time exempt employees total weekly hours (actual hours worked and/or eligible paid holiday or closure time) end up being less than 40 hours, the appropriate leave time (when available) will need to be submitted in order to bring the employees total weekly hours up to 40.

If a part-time exempt employees<sup>3</sup> total weekly hours end up being less than the normal weekly work schedule, the appropriate leave time (when available) will need to be

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<sup>1</sup> Full-time Hourly Staff and Full-time Hourly Staff Less Than 12 Months

<sup>2</sup> President, Vice President and Deans, 9-month Full-time Faculty, 10-month Full-time Faculty, 11-month Full-time Faculty, 12-month Full-time Faculty-Barton Campus, 12-month Full-time Faculty-Fort Riley & Fort Leavenworth Campus, Full-time Exempt Staff and Full-time Exempt Staff Less Than 12 Months

<sup>3</sup> Adjunct Faculty, Part-time Faculty and Part-time Exempt Staff

submitted in order to bring the employees total weekly hours up to the normal weekly work schedule.

### Leave Reporting

All eligible employees shall accurately record leave usage during the applicable recording period on a College time sheet clearly indicating the type of any leave (i.e., sick leave, vacation leave, personal leave, bereavement leave, FMLA-sick leave, FMLA-vacation leave, and FMLA-personal leave.

### Time Sheet Checking and Submission

The College expects each employee to exhibit integrity as the employee accurately enters the employee's work time and leave on the employee's time sheet. Only one pay period is to be recorded per time sheet. Time sheets must be submitted for processing regardless of the number of hours worked. The time sheet is to be checked for accuracy and signed (certified) by the employee prior to submitting it to the employee's supervisor. The supervisor, in turn, has the responsibility to check the employee's time sheet and shall sign (certify) the time sheet, submit it to the Office of Human Resources after verifying its accuracy, and do so in accordance with the deadline set by that office. If a supervisor believes the employee made an error on the employee's time sheet, the supervisor shall return the time sheet to the employee for review and possible correction before submission to the Office of Human Resources for processing.

Misrepresentation in recording either time earned or time used may result in disciplinary action, up to and including termination.

## **UNIFORM PAYROLL CLASSIFICATIONS**

<u>Full-time</u> (FT)	Exempt or non-exempt employees who must work 40 hours <u>or more</u> per week. All full-time employees are eligible for benefits.
<u>Part-time</u> (PT)	Exempt or non-exempt employees who work less than 40 hours per week. (The employee is by choice not available to work a full-time, 40-hour workweek or is willing to accept part-time employment in lieu of full-time work.) Part-time employees may be eligible for benefits depending upon the number of hours they work per year. Benefit eligibility questions should be directed to the Office of Human Resources.
<u>Temporary</u>	Exempt or non-exempt employees who work on an as needed or seasonal basis. If the employee works more than forty hours per week, and the position is non-exempt, the employee will receive overtime. Benefit eligibility limited or nonexistent.

## **WITHHOLDING**

Federal and state law requires that at the time of hire (when they begin to work) the employee must complete and sign a W-4, K-4 or other state mandated withholding allowance statement. Future changes in personal status that would affect these allowances must be promptly accounted for through notification to the Office of Human Resources, by completion of a new withholding allowance statement.

A student employee is exempt from FICA (Federal Insurance Contributions Act) taxes if the student employee is enrolled and attending classes as a Barton Community College student on at least a half-time basis<sup>4</sup>.

## **METHODS OF PAYROLL COMPUTATION**

### Full-Time, Non-Exempt Paid Employees

Employees in this category may be hired at a stated hourly rate as required by the Fair Labor Standards Act, and will be paid strictly for the actual hours worked in a workweek. All employees paid on the hourly rate will be paid the overtime rate of time and one-half for all hours actually worked over 40 in a workweek. Employees must receive prior permission from their supervisors before working any overtime. Paid holidays, vacation leave, sick leave, personal leave, bereavement leave, official college closure, jury duty, and any other paid leave shall not accrue towards the 40 working hour's overtime clause of the Fair Labor Standards Act. Overtime is not computed on an 8 hour day. See example below:

<b>Total Weekly Hours Worked</b>	<b>Regular Hours Worked</b>	<b>Leave and/or Holiday Hours</b>	<b>HOURLY RATE</b>	<b>DAYS ABSENT</b>	<b>BASE SALARY</b>	<b>TIME AND ONE HALF OVERTIME</b>	<b>TOTAL WEEKLY SALARY</b>
39.25	39.25	0	\$10.00	0	\$392.50	\$0.00	\$392.50
40	32	8	\$10.00	1	\$400.00	\$0.00	\$400.00
42	40	0	\$10.00	0	\$400.00	\$30.00	\$430.00

### Part Time, Non-Exempt Paid Employees

Employees in this category are hired at a stated hourly rate and will be paid strictly for the actual hours worked. The overtime rate of time and one-half will apply only for those hours actually worked over 40 in any workweek. Employees must receive prior permission from their supervisors before working any overtime. Sick leave, bereavement leave, jury duty, and any other paid leave shall not accrue towards the 40 working hour's overtime clause of the Fair Labor Standards Act. Overtime is not computed on an 8 hour day. See example below:

<b>Total Weekly Hours Worked</b>	<b>Regular Hours Worked</b>	<b>Leave Hours</b>	<b>HOURLY RATE</b>	<b>DAYS ABSENT</b>	<b>BASE SALARY</b>	<b>TIME AND ONE HALF OVERTIME</b>	<b>TOTAL WEEKLY SALARY</b>
25	20	5	\$10.00	1	\$250.00	\$0.00	\$250.00
20	20	0	\$10.00	0	\$200.00	\$0.00	\$200.00
42	40	2	\$10.00	0	\$400.00	\$30.00	\$430.00

### Full-time Exempt Personnel

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<sup>4</sup> Half-time is defined as 6 credit hours and is determined at the end of the add/drop period each academic term.

Employees in this category are hired on an annual salary basis in accordance with the following formula:

$$\text{Annualized Salary} / 12 \text{ Pay Periods} = \text{Monthly Pay}$$

Exempt personnel are not paid according to the number of hours worked and will not receive overtime pay for hours worked over 40 in any one workweek.

## **REST PERIODS**

The College, out of consideration for the well-being and productivity of its employees, subscribes to the practices described below regarding meal and break periods, even though the Fair Labor Standards Act does not require an employer to provide such rest periods.

### Break Periods

Departments and supervisors will make efforts to permit employees to take break periods to refresh themselves and to conduct limited personal business, such as making personal telephone calls, eating a snack, getting a cup of coffee, etc. Break periods are to be scheduled in accordance with the department's needs and at the discretion of the supervisor in a fair and reasonable manner. Break periods will consist of no more than one (1) fifteen-minute break period (or a combination of several "mini" break periods not to exceed fifteen-minutes in total) for each four (4) hours worked in a workday. Since this time is counted and paid as time worked, employees must not be absent from their workstations longer than the rest period allows unless they work in adverse work conditions (for example, extreme cold) where the supervisor may use discretion in scheduling additional break periods. On a regular basis, staff may not skip a break period to compensate for a late arrival to work; compensate for an early departure from work; extend a lunch period, or to accumulate time when a break is not taken during the appropriate work period.

### Meal Periods

An employee scheduled to work seven or more consecutive hours is required to take an unpaid meal period of at least thirty minutes unless they work in Campus Safety or the Child Development Center. During unpaid meal periods, employees are relieved from work duties and, therefore, should not take their meals at their desks. On a regular basis, supervisors may not allow staff members to skip or unduly postpone meal periods, nor may staff members compensate for late arrival or early departure by working through their meal period.

## **HOLIDAY PAY PROCEDURE**

The College will recognize official holidays as determined and approved by the President in terms of payroll. Please consult the [Holidays and Breaks](#) procedure for further explanation.

### Regular Workweek

Unless communicated differently by the College, full-time employees who are absent due to an official holiday will be paid for 8 hours times their regular rate as pay for the holiday. For those whose normal workday shift is greater than 8 hours, they will need to either submit

eligible paid leave for the difference in their normal workday shift and the 8 paid hours, or they will need to work additional hours this same workweek to make up the difference. If a full-time non-exempt employee is required to work on a holiday, the employee will receive holiday pay, plus payment for actual hours worked on the holiday.

No non-exempt employee is permitted to work on a holiday unless so authorized by the employee's supervisor.

### **GUIDELINE ON MAKEUP TIME DURING THE WORKWEEK**

An employee who is absent a portion of the day may make up lost hours by working longer the same day or the same workweek. The supervisor's permission for the exception should be granted only when the work can be conveniently done at some time other than normal duty hours and not be disruptive to the normal work flow that affects fellow employees.

### **OFFICIAL COLLEGE CLOSURE (INCLEMENT WEATHER OR OTHER REASON OUTSIDE THE COLLEGE'S CONTROL)**

If the College should be officially closed due to inclement weather or other reason outside of the College's control (does not include closures under the Holidays and Breaks procedure), the full-time non-telecommuting employee will be compensated as follows:

- If a full-time employee has a scheduled vacation/sick/personal leave day, and the College closes before employees report to work, the employee will receive closure hours equivalent to the employee's normal workday shift.
- If a full-time employee has a scheduled vacation/sick/personal day, and the College closes after employees have already reported to work, the employee must take the whole day off as a vacation/sick/personal leave day.
- If full-time employees have not already reported to work when the College closes, they will receive closure hour's equivalent to their normal workday shift.
- If full-time employees have already reported to work when the College closes, they will receive only enough closure hours to equal out to their normal workday shift.
- Non-exempt employees who are asked to remain or report to work on a closure day due to the vital function of their jobs will receive closure pay, plus payment for actual hours worked on the closure day.

telecommuting employee will be compensated as follows:

- If an employee telecommutes on a day that the campus closes the employee will either be required to work that day or take the appropriate vacation/personal day if they do not work, unless the reason for closure is due to the College having a connectivity or computer issue making them unable to work.
- For telecommuting employees, campus closure does not affect their requirement to work. Employees that work off-site or outside of the principal office do not receive closure compensation, unless the reason for closure is due to the College having a connectivity or computer issue making them unable to work and they work full-time.
- Employees that receive the benefit of being able to telecommute, do so with the understanding that they are responsible for the various connections, which allow them to telecommute. If an employee that typically telecommutes cannot do so due to problems with their own connections (weather related or other), the

employee will be required to use any earned vacation/personal leave during the period they cannot work to satisfy their normal workload shift.

Overtime for the week for full-time non-exempt employees will be calculated on actual hours worked.

**Unofficial** - If the College is not officially closed but employees are allowed to either stay home or leave early due to inclement weather conditions, they will be unpaid for time away from their respective jobs. The employee will have the option of making up the time missed later in the same week if work permits or by using a vacation/personal day. The responsibility of monitoring employees' time for such absences lies with the supervisor. Payroll staff in Human Resources will review the time sheet entries for accuracy.

### **PAYROLL GUIDELINE IN REGARD TO PAID TIME OFF**

In the event of an absence authorized under one of the College's leave procedures, the employee with sufficient earned leave will receive regular hourly earnings for every hour or day absent.

### **PAYROLL GUIDELINE IN REGARD TO ATTENDANCE**

If a non-exempt employee is absent part of one day, and the time is not made up sometime during that same workweek, the time charged against eligible earned leave will be the amount of time absent, (i.e., if employee leaves at 1:30 p.m. and should have worked until 4:30 p.m., 3 hours will be charged to eligible paid leave) or the amount of time absent minus any time made up (i.e. if employee's base weekly hours are 40 and the employee actually worked 38 hours, 2 hours would be charged to eligible paid leave). An absence will be charged for any time not made up. For more information, refer to the Time Sheets section above.

### **PAYROLL GUIDELINE IN REGARD TO NON-EXEMPT EMPLOYEE TRAVEL**

Non-exempt employees are eligible for compensation for the time they spend traveling on College business. The compensation a non-exempt employee receives depends upon the kind of travel and whether the travel time takes place within normal work hours<sup>5</sup> or outside of normal work hours.

Travel is considered compensable time when:

- Travel occurs during normal work hours on the employer's behalf;
- Work is performed during travel outside the employee's normal work hours. For example: The employee is working on a presentation while on a plane;
- Overnight travel<sup>6</sup> occurs during the employee's normal work hours including the same period on weekends and holidays. For example: If an employee normally works 7:30 a.m. – 4:30 p.m. Monday through Friday, travel during those hours, even on weekends and holidays, is compensable;

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<sup>5</sup> The employee's regularly scheduled working days; typically 7:30 a.m. - 4:30 p.m. Monday through Friday or as otherwise practiced in the work unit.

<sup>6</sup> If the employee travels between two or more time zones, the time zone associated with the point of departure should be used to determine whether the travel falls within normal working hours.

- Overnight travel outside the employee's normal work hours where the employee is driving; or
- Out of town travel to perform work duties from regular work site to another site or from site to site.

Travel is not considered compensable time when:

- The travel is between home and work or vice versa;
- Travel time is outside the employee's normal work hours (unless the employee is driving the vehicle or performing work during travel);
- The employee is a passenger outside normal work hours; or
- The employee is engaged in leisure time outside normal work hours while out of town on overnight travel. For example: Free time while attending conferences, speaking engagements, etc.

A non-exempt employee who is compensated for travel time will be paid the employee's normal wage rate and such time will be considered "working hours" for overtime purposes. The employee is responsible for accurately tracking, calculating and reporting travel time on the employee's time sheet.

### **PAYROLL GUIDELINE IN REGARD TO POSITION CHANGES**

In the event an employee switches from a position allowing for the accrual of vacation leave into a position which does not allow for this leave, the employee will receive compensation for this leave balance.

### **PAYROLL GUIDELINE IN REGARD TO LEAVE PRORATION**

In the event an employee who accrues leave (including those on paid Donated Leave) misses 41 or more hours in the pay period, the employee's leave accrual will be prorated in accordance to the number of hours worked as compared to the number of hours to be worked in the pay period.

Terminating employees must work through the 20<sup>th</sup> day of the month in order to receive leave accruals for that month. The only exception will be if the terminating employee is unable to work on the 20<sup>th</sup> day because it falls on Saturday/Sunday, the College is closed due to a holiday, inclement weather, or other College-initiated closure.

### **PAYROLL GUIDELINE IN REGARD TO WAGE GARNISHMENTS**

The College complies with any and all court orders, Title III of the Consumer Credit Protection Act (CCPA), Kansas law, and any other applicable laws. *Voluntary wage assignments are not accepted.*

In compliance with the CCPA<sup>7</sup> and Kansas law<sup>8</sup>, the College will not terminate any Kansas employee just because the employee is subject to a wage garnishment,

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<sup>7</sup> CCPA protects employees from discharge by their employers because their wages have been garnished for any one debt. It does not protect an employee from discharge if the employee's earnings have been subject to garnishment for a second or subsequent debt.

<sup>8</sup> Kansas statute 60-2311 states, "No employer may discharge any employee by reason of fact that the employee's earnings have been subjected to wage garnishment."

although employees are encouraged to demonstrate financial responsibility by avoiding the need for wage garnishments if at all possible.

Processing wage garnishments results in added expense for the College. Because of this, an administrative fee will be charged (as allowed) in an effort to try and defray a portion of this added expense. This fee will be in accordance with the applicable Kansas statute or as directed by the specific wage garnishment order.

## **PAY CHECKS**

Pay checks are distributed to student employees by the Business Office.

## **PAYROLL GUIDELINE IN REGARD TO TERMINATIONS**

The Office of Human Resources will compute the employee's payroll through the last day of work and any earned unused vacation leave with pay. Earned unused sick leave will only be paid out in accordance with the [Early Retirement Benefits](#) procedure. The employee will receive final pay according to work state regulations, but not later than the next payday applicable to the payroll period worked. If the termination date falls on a holiday, the employee's termination will be the day prior to the holiday.

**Contact(s):** Director of Human Resources

**Related Form(s):** N/A

### **References**

[Title III of the Consumer Credit Protection Act—15 U.S.C 1671, et seq.](#)  
[Kansas Statute 60-2311; Discharge of employee due to wage garnishment prohibited](#)

**Related Policy or Procedure:** [1475-Payroll](#); [2428-Holidays and Breaks](#); [2430-Early Retirement Benefits](#)

**Approved by:** President

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