



AP 6325

PAYROLL

Reference:

Education Code Section 70902

Payroll processes for the District include the following:

- Salaried employees and faculty receive payments in the month in which they work. The pay period for hourly staff and student workers starts on the 11th of the month, continues through the 10th of the following month, and is paid at the end of that month.
- Payroll is issued once a month on the last working day of the month.
- Paperwork for payroll record adjustment (e.g. direct deposit changes, W-4, DE-9, etc.) received by the 10th of the month is processed for the payroll at the end of that month.
- Wage garnishments are processed by the District.
- If an employee is underpaid, the employee is notified and repayment is made at the soonest possible time.
- If an employee is overpaid, overpayments are recovered through a mutually agreed upon repayment schedule and signed agreement.
- Warrants are void 6 months after the date of issue. An “Affidavit to Obtain Duplicate of Lost or Destroyed Warrant” Form is completed by the employee. Payroll submits a Stop Payment request to Accounts Payable; after Accounts Payable verifies the cancellation of the lost or destroyed warrant, the replacement warrant is issued by the District. Board approval for replacement is required if the warrant is two or more years past the original issue date.

Contract and regular faculty receive their salary in ten equal payments with the first payment on the last working day of the first complete month of employment. Full-time faculty may choose to have a pro rata portion of their pay deferred until the months of July and August to receive 12 equal payments.

The employment and pay records must contain information which is accurate. Whenever the employee changes name, address, telephone number, beneficiary for retirement benefits, marital status, or any other item affecting employment or pay records, the individual will immediately submit these changes in writing to the Human Resources Office.



Payroll Deductions

Federal and State Income Tax

Federal and State income tax will be withheld on the basis of information furnished by the employee on Internal Revenue Service form W-4 or State of California form DE-4.

Retirement Fund

All contract and regular faculty and educational administrators will be required to participate in the California State Teachers Retirement System (CalSTRS) except in the case where a temporary contract is established. If the temporary contract does not exceed one year and the employee is not a member of STRS, the employee may choose to participate in Social Security rather than in CalSTRS. If an employee is already a member of the California Public Employees Retirement System (CalPERS), then the employee may elect to remain in the CalPERS system. All permanent classified employees are required to participate in CalPERS.

Deductions will be taken at rates determined by the retirement system and will be taken for the actual months of active employment.

Short-term hourly workers that exceed 1,000 hours of work in a fiscal year are subject to CalPERS deductions on a permanent basis going forward.

Other Deductions

When authorized by the employee, deductions will be taken for insurance, tax sheltered annuity programs, income protection plans, credit payments, and such other purposes as provided for bylaw and/or are mutually agreed to by the employee and the District and approved by the Board of Trustees.

Also see BP 7385 Salary Deductions.

Date Approved: January 19, 2016

Date Approved: November 4, 2019