



Policy

6325 Payroll

All personnel of the District shall be paid in accordance with all applicable California State and Federal law, and shall have deductions as set forth by all California State and Federal law.

References:

Adopted: April 8, 2020

Last Reviewed: April 8, 2020

Administrative Procedure

6325 Payroll

Payroll periods (10 month, 11 month, 12 month)

- FT Faculty and Classified employees who work less than 12 months per year may elect to be paid in twelve equal payments.

Frequency of payment for particular classes of employees

- All employees are paid monthly.
- Payroll warrants are processed twice a month for payroll on the last working day on or before the 10th for positive pay (refers to timesheet employees) and Adjunct/Overload employees, and last working day of the month for negative paid employees (refers to attendance reporting employees), except for December, where the payday is the first working day in January.
- Positive pay employees reported time must be for the actual hours/days worked as of the payroll deadline for the reporting period. Projection of hours is not permitted.
- It is the responsibility of the manager/supervisor to ensure that the time reported by the employee is accurate and the work has been performed. Where time reporting data is submitted or approved electronically, the submission or approval by an employee, supervisor, or responsible designee constitutes acknowledgment as to the accuracy of the data.

Payment for Services

- The rate of pay for each employee of the District shall be in accordance with the rate established for the position on the appropriate salary schedule, as approved by the Board of Trustees, unless the employee's compensation is otherwise fixed by the Board.

Lead time needed for payroll record adjustment

- All changes, stoppages, adjustments, or new items must be received in Payroll by the 10th of the month to be processed and reflected on the next negative payroll check cycle.
- All changes, stoppages, adjustments, or new items must be received in Payroll by the 18th of the month to be processed and reflected on the next positive payroll check cycle.

Payroll Deductions

- Income Tax
 - Federal and State income taxes shall be withheld on the basis of information furnished by the employee on Forms W-4 (Federal) and DE-4 (State), and as required by law.
- Retirement Fund
 - All members of the faculty, unless excluded from membership under provisions of the Education Code, shall be required to participate in the California State Teachers' Retirement System (STRS).
 - All classified employees, unless excluded from membership under provisions of the Government Code, shall be required to participate in the Public Employees' Retirement System (PERS).

- Deductions shall be made at rates determined by the Retirement System and for the actual months of active employment.
- APPLE
 - A retirement plan established, for part time seasonal employees, as an alternative to Social Security when positions do not have mandatory PERS or STRS contributions. There is no employer contribution for this plan.
- Medicare
 - All members of the faculty hired after April 1, 1986 shall be required to contribute to Medicare at the current rate established by Federal law.
- Old Age, Survivors and Disability Insurance (OASDI), aka Social Security
 - All employees whose positions are not excluded from Social Security, shall be required to contribute to OASDI at the current rate established by Federal law unless participating in APPLE or STRS.
 - No CalPERS retirees shall contribute to OASDI per the unique federal-state agreement authorized by Section [218](#) of the Social Security Act.
- Other
 - When requested by the employee in a written (electronic or paper) revocable authorization, payroll deductions shall be made for:
 - Participation in a deferred compensation program offered by companies, which are approved by the District.
 - Premiums on group life insurance, group disability insurance, group health insurance or other benefits offered by the District.
 - Contributions to Board-approved charitable, fund-raising organizations.
 - Dues or fees for members that are established by collective bargaining units.
 - Based upon documents from the IRS, the State Franchise Tax Board, court orders and other legal action, the District is also required to make deductions from employee wages.

Garnishment of Wages

- Orders received in Payroll will follow all California State and Federal requirements.
- Unless otherwise specified in the order, the Payroll Department will send the employee a copy of the order at the employee’s address on file.
- Out of State Orders
 - California Civil Code of Procedures [Part 3 Title 11](#) states that wage order processing in California for sister-state judgements must be filed with the California Court of the county where the defendant lives. Payroll will send the order back to the requesting agency and they will need to contact the County Court.
 - Child or Spousal support for out of state orders must be processed and are not subject to the California Code of Civil Procedures (CCP). This does not include Federal levies or U.S. Department of Education orders.
- Garnishment Priority is below:
 - Child Support Order (Family Code Sections [150](#) and [5200](#); Probate Code Section [3088](#))
 - Earnings Withholding Order for Support, including Franchise Tax Board (FTB) Child Support Collection Program (Code of Civil Procedure Section [706.030](#); Revenue and Taxation Code Section [19271](#))
 - Federal Tax Levy (Government Code Section [926.8](#)) or Earnings Withholding Order for State Taxes, including FTB Registration Collection Program, Court-Ordered Debt, and Student Loan Collections (Code of Civil Procedure Section [706.072](#); Revenue and Taxation

Code Sections [10878](#) and [19280](#); Government Code Section [16583.5](#)). If an Earnings Withholding Order for State Taxes is being applied and an FTB Registration Collection Program Order, Court-Ordered Debt, or Student Loan Collections is received, the original Earnings Withholding Order prevails. Return the Registration Collection Program Order, Court-Ordered Debt, or Student Loan Collections to the FTB and inform them that an earlier order is in effect.

- Unemployment Insurance (Unemployment Insurance Code Section [1755](#)) or Board of Equalization (Code of Civil Procedure Section [706.074](#))
- Earnings Withholding Order-regular (Code of Civil Procedure Section [706.125](#)) or Defaulted Student Loan ([Higher Education Act of 1965: 20 U.S.C. Section 1095a](#))

Warrant Distribution

- Employees may elect to have his/her warrant automatically deposited to their bank account via direct deposit via the Employee Authorization Direct Deposit of Payroll form. Bank account information must be valid, and the routing and account number must be verified by a voided check or direct deposit form attached to the payroll form. No international bank accounts are accepted. All live warrants are mailed to the employee's address on file.

Payroll Errors

- Any payroll error resulting in insufficient payment for an employee will be corrected as soon as practicable, no later than the next pay cycle. In accordance with Education Code Section [88166](#), a supplemental check will be offered within a reasonable time after the employee provides notice to the District Payroll Office.
- If an overpayment occurs, the Payroll Office will notify the employee as soon as possible. The notice shall include:
 1. The amount of the overpayment and the pay period or periods in which the overpayment occurred;
 2. Repayment plan options;
 3. A point of contact to discuss questions, or object regarding the overpayment findings and/or to discuss repayment plan alternatives.
 4. Notice, that If the District and the employee are unable to reach a repayment agreement, the District may initiate legal proceedings to seek a court order for debt collection or the garnishment of the overpayment amount. The request for repayment may include court costs.

Generally, all payment plans shall not exceed a period of one year; except when the period of overpayment exceeds one year then generally the payment plan will not exceed the timeframe of the overpayment.

Payment of wages upon termination of employment

- College employees who have resigned or have been discharged are subject to the same timelines for a payment of wages that apply to current employees per Education Code Sections [85244](#), [85260](#), [87821](#), [87822](#), [88165](#), and not Labor Code Section [201](#).

Deceased Wages

- 1 • Deductions
- 2 ○ Medicare, Social Security (FICA) is reportable on all payments issued in the tax year of the
- 3 date of death.
- 4 ○ STRS/PERS is reportable for actual time worked.
- 5 ○ Wages paid to a deceased employee are not subject to Federal or State taxes.
- 6 • Warrant Distribution
- 7 ○ Beneficiary must fill out a W-9 prior to releasing the Net check and wage statement.
- 8 ▪ Beneficiary should receive a 1099 MISC
- 9 ○ If no Beneficiary Form is on file or the beneficiary designated is deceased or unable to be
- 10 located, then wages of a deceased employee may be released to the legally recognized
- 11 beneficiary, which is the employee's surviving spouse/domestic partner or the estate
- 12 conservator, provided the spouse or conservator has presented the employer with the
- 13 requirements in the affidavit. (Probate Code Section [13601](#))
- 14 ▪ OR certified copies of letters testamentary, or letters of administration can be
- 15 accepted from an open probate case.
- 16 ▪ OR if the estate is less than 150,000 there is no probate case and the person
- 17 requesting the check is not covered under Probate Code Section [13601](#) they must
- 18 wait 40 days of death. Bring in the death certificate and fill out the Affidavit for
- 19 Collection of Personal Property Pursuant to California Probate Code Sections
- 20 [13100-13116](#). It must be notarized.
- 21 ○ Beneficiary must be identifiable
- 22 ▪ An identification card or driver's license issued by the Department of Motor
- 23 Vehicles of California that is current or was issued during the preceding five years.
- 24 ▪ A passport issued by the Department of State of the United States that is current
- 25 or was issued during the preceding five years.
- 26 ▪ A passport issued by a foreign government that has been stamped by the United
- 27 States Immigration and Naturalization Service.
- 28 ▪ A driver's license by a state other than California.
- 29 ▪ An identification card issued by a state other than California.
- 30 ▪ An identification card issued by any branch of the armed forces of the United
- 31 States.
- 32 ▪ Or any other form listed in Probate Code Section [13104](#).
- 33 • If beneficiary refuses the final wages and there is no estate/probate case in the California courts,
- 34 then final wages must be sent to the State Controller's Office unclaimed property.

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36 **References:**

37 Education Code Sections [70902](#), [85230](#), [85244](#), [85260](#), [87040](#), [87821](#), [87822](#), [87833](#), [87834](#), [88165](#), [88166](#),

38 and [88167](#); Probate Code Sections [13104](#), [13600](#), and [13606](#); [IRS Publication 15 \(Circular E\), Employer's](#)

39 [Tax Guide](#); [1099 MISC Instructions](#); Government Code Section [53245](#)

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41 **Procedure Last Revised:** April 8, 2020

42 **Last Reviewed:** April 8, 2020