A user-friendly payroll guide to assist the districts of Tehama County in maintaining employees, processing changes, and other important payroll functions.

# Payroll Survival Guide

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# Introduction

The county office strives to provide the districts with a high level of support. The intent of this manual is to provide an authentic need that will be instrumental in assisting the districts with a step-by-step payroll procedure desk manual.

The manual includes such tasks as employee setup, position and assignment maintenance, pay changes, leaves, salary schedules, calendars, and other common functions, resources and forms.

This manual is intended to be a living document, additional procedures will continue to be added and current practices will be maintained as needed.  The guide is also available in a "PDF" format using Adobe Acrobat.  The "PDF" version allows for the contents to be bookmarked so that the user can quickly jump and search for help topics.  It also enabled hyperlinks to be incorporated to quickly aide the user in being redirected to a web site for additional information with ease. The guide can also be accessed within the Escape Software under the "Tehama Resources" link located on the main screen.

# Escape Payroll & Positions Relationship

Positions are budgeted and funded by one or more accounts. They are usually permanent, although the people in a position may change. One position record can have many assignment records. It may be associated with an employee record or not (i.e., a position that is vacant). Employees fill a position for a specified period of time, for some amount of FTE, at a specified salary and location. If the position is not filled, it is treated as a vacancy. Both types of positions (filled and vacant) can be tracked, reported and budgeted. The way in which people and positions are related is depicted in the diagram below.

Assignments indicate from/through dates, calendar, salary schedule placement, FTE, etc. It is essential for payroll that the assignments accurately reflect all hiring, promotion and termination.
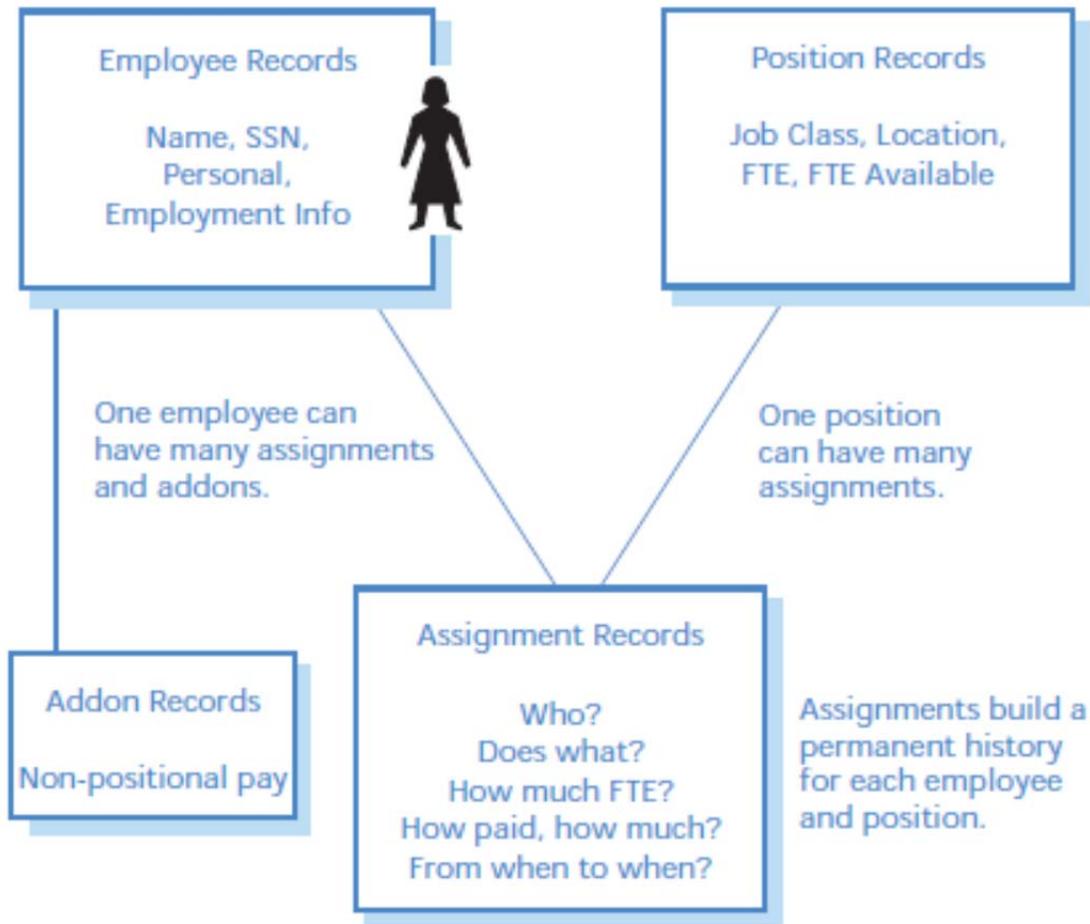


Addons define any employee pay that does not come from positions. Examples are stipends, longevity and substitute pay (non-regular employees). Addons affect the pay an employee receives and very often will affect their retirement.

# Chapter 1


# Organization
# Set Up Records

# Bargaining Units

**Overview**

To facilitate data entry, Escape Online uses codes for bargaining units. Within Escape, bargaining units define groups of employees within a true "bargaining unit" or any group of employees that have "like" setup. The record contains information about how employee health and welfare benefits are calculated (e.g., proration, caps, etc.).

**Relationships**

The bargaining unit is entered into the job category. From there, the bargaining unit defaults into the job class, position and assignment, eventually getting assigned to the employee.

**Creating a Bargaining Unit Record**
Bargaining units are defined in the HR/Payroll Setup, Assignment, Bargaining Units activity. After selecting the "New" button, you will be presented with a blank form.
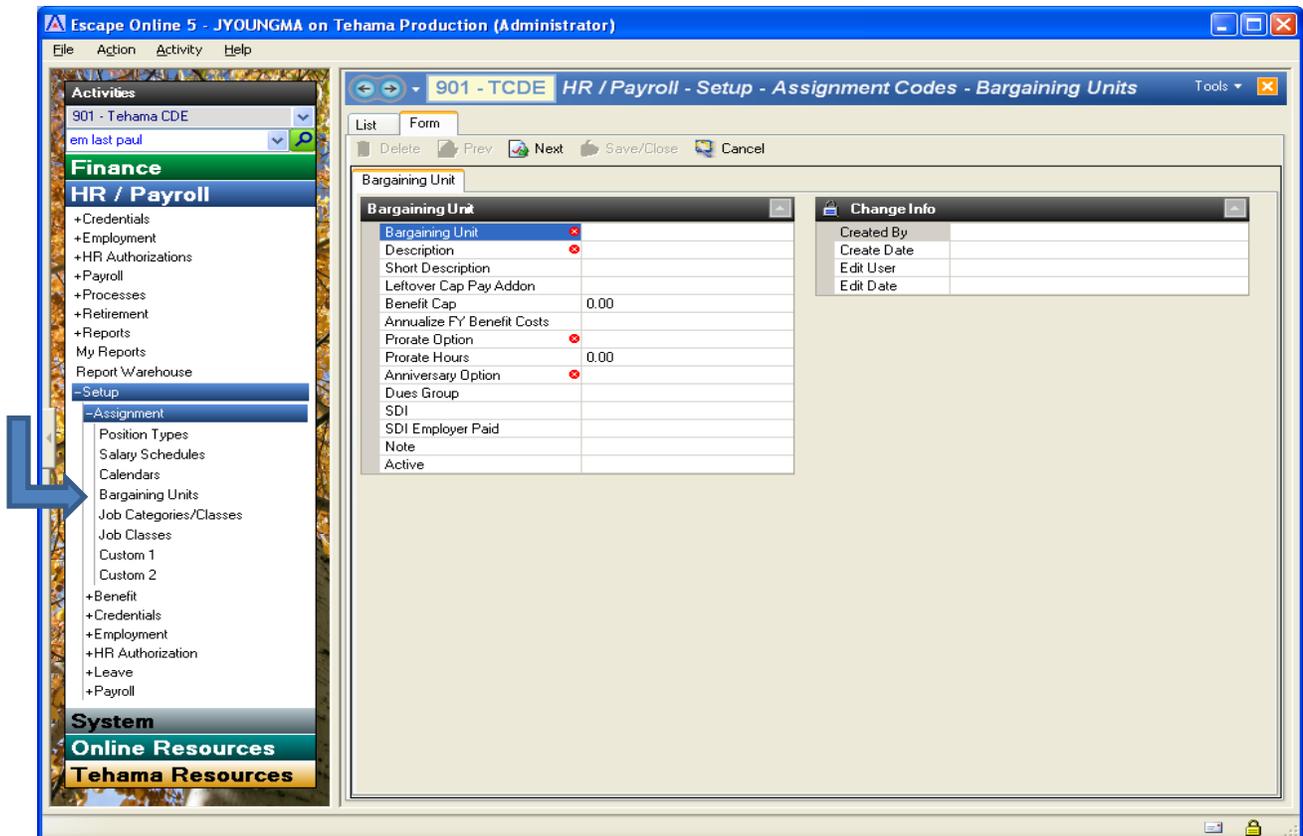
**Creating a Bargaining Unit Record(Continued)**

1. **Bargaining Unit** – Enter a bargaining unit code (up to 4 characters). Usually this is an acronym for the unit, such as CSEA.

2. **Description** – Enter the description for the code.

3. **Short Description** – Enter a brief description used on lists and reports, when the longer description will not fit.

4. **Leftover Cap Pay Addon** – Contact County Office

5. **Benefit Cap** – Enter the maximum amount your district will pay towards an employee's health coverage (up to $99,999.99). Leave this field blank if you do not use a cap, or if your District defines it instead in the Provider Benefit Record. By defining an amount at this level, the system will consider this amount a total cap for all benefits (medical + dental + vision etc.).
   ❖ **Example: Benefit Cap field is given a value of $5,000**
   System will consider all benefits an employee is assigned, for instance medical, dental and vision. If all three of those benefit premiums total $6,000, then the system will consider $5,000 of all 3 benefit's premiums paid for by the employer. The difference of $1,000 will be what is deducted from the employee, taking into consideration any proration options also identified.

6. **Annualize FY Benefit Costs** – Use the lookup to select the benefit calculation for mid-year increases, late starts, etc. This field can be overridden on the employee's pay cycle. The default is to use the organization setup.
   • 0 - Use the setup from the Organization record.
   • 1 - Calculate Benefit Cost based on current pay period
   • 2 - Annualize using Advance Period Costs
   • 3 - Annualized using Arrears Period Costs

7. **Prorate Option** – Use the lookup window to select an option for determining how benefit amounts are prorated for employees that are less than full time.

   • **Hours** (H) – Benefits are prorated based on total position hours with the divisor for the computation defined in the Prorate Hours field (below).

   • **FTE** (F) – Benefits are prorated using the last set of active assignments to arrive at the FTE for the pay period for a given employee. This uses FTE from assignments without regard to late starts or early terminations. This option also prorates the benefit cap, if specified.

   • **No Prorate** (N) – Benefits are not prorated.

**Creating a Bargaining Unit Record(Continued)**

> • **Prorate FTE on FTE Ranges** (R) – Benefits are prorated by FTE. If you select this option, an FTE Range form will appear in the bottom of your workspace. This is where you would define the ranges.

8. **Prorate Hours** – If the Prorate Option is for Hours, enter the annual number of hours that should be used as the divisor.

An override of the cap at the employee level will override the cap specified here, and the employee's FTE will still be used to prorate, if proration is set to FTE. A percent override will, obviously, override the employee's FTE. If both are set, the Cap is ignored and only the FTE override is used.

9. **Anniversary Option** – Use the lookup window to determine the treatment of assignment increment during the roll forward process. Refer to bargaining unit's contract.
   - Y – roll forward salary change on anniversary date
   - N – never use the anniversary date

10. **Dues Group** – Field not currently being utilized.
    .
11. **SDI** – Field not currently being utilized.

12. **SDI Employer Paid** – Field not currently being utilized.

13. **PERS Force After Tax** – Not Applicable to Tehama County districts.

14. **Note** – Enter any notes you want to keep with this record.

15. **Active** – Enter No to "deactivate" this bargaining unit. It will no longer appear in lookup windows.

# Salary Schedules

**Overview**

Salary schedules define pay rates, time units (daily, hourly, monthly, and annual), anniversary movement and budget amounts. Escape allows a salary schedule to be set up in order to increment anniversary step movement. You can also define a maximum step value for the salary to advance related to the automated anniversary movement. For each salary "cell," enter a budget amount for position control budgeting. If left blank, Escape Online will automatically use the salary amount for budgeting. During contract negotiations, there may be mass changes needed for salary schedules. Escape Online provides several "tasks" that are useful tools in accomplishing this.

**Relationship**

The fields job category/class, calendar, salary schedule and bargaining unit are present in several of the records pertaining to position control. After they have been set up in their own areas (i.e., you set up all of your salary schedules), they are entered into the Job Category and Class records, so that positions that utilize these category/classes will have the correct calendar/schedule/unit automatically. It is assumed all persons in the same job class will use the same salary schedule. When the job class is placed in a position, the position inherits a salary schedule. When a person is linked to a position, the assignment inherits the salary schedule of the position. Of course, this default can be changed in the assignment. Escape Online uses the salary schedule specified in the assignment to calculate position pay. The Hourly/Daily and Salary Basis fields from the calendar can affect which salary schedule rate is used to calculate positional pay and what rate conversion basis is used.

**Setting Up a New Salary Schedule**

1. Navigate to the salary schedule setup activity.
   - HR/Payroll – Setup – Assignment – Salary Schedules
2. Select "New".
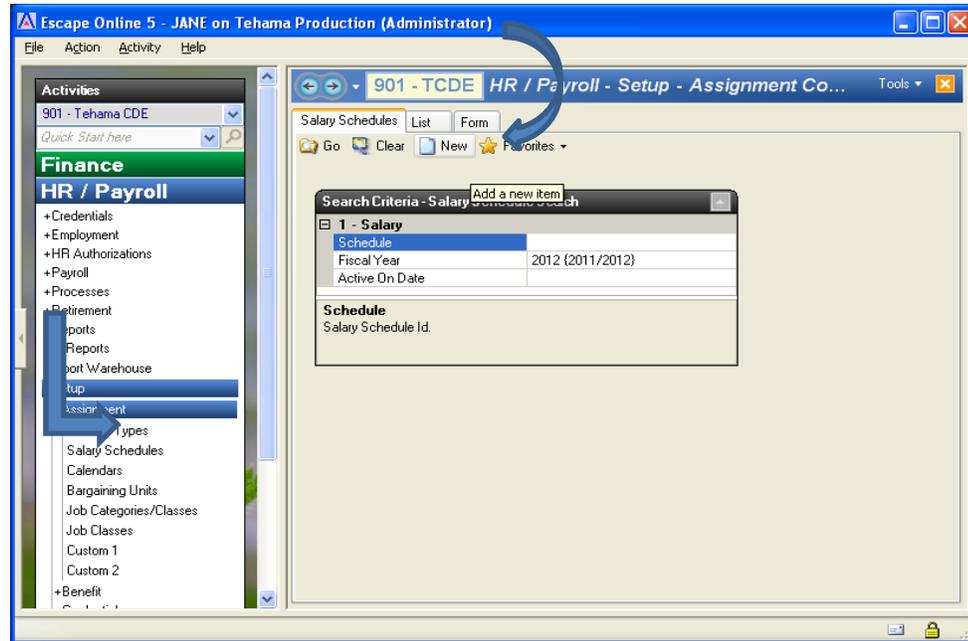


3. Once the form tab opens, complete all the fields that have the red **"x"**, these are required fields.
   - If you need clarification on these fields, navigate to the top right of the window and click the "Tools" option and select the "How To" help guide.
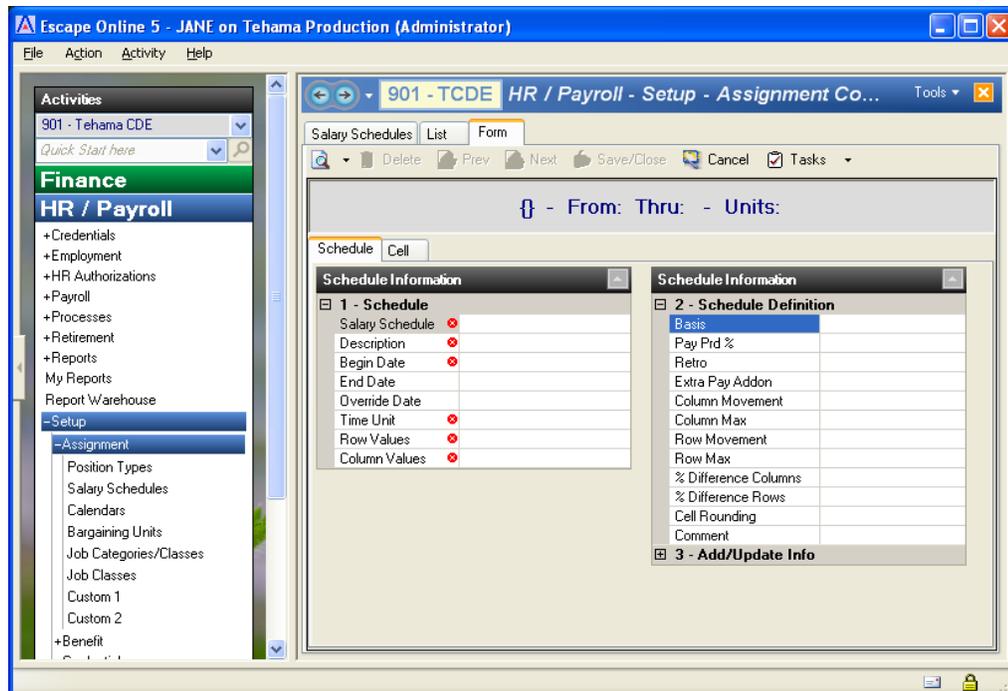
**Setting Up a New Salary Schedule (Continued)**

4. Click on the "Cell" tab.
5. Click on "New" and populate this table with your salary schedule values.



6. Click on "Save/Close".
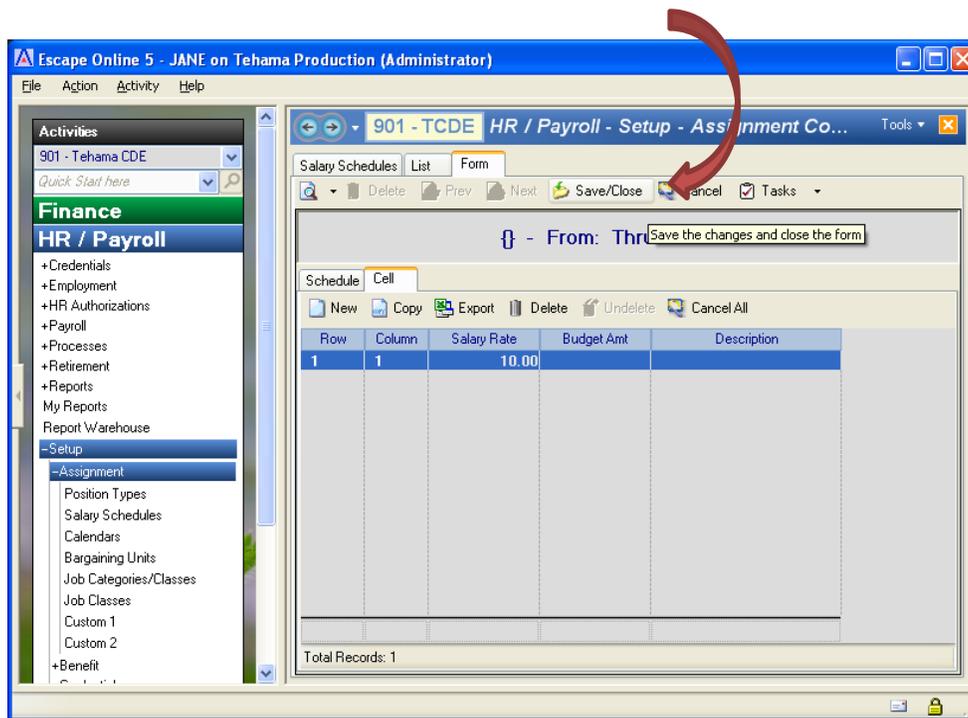
**Setting Up a New Salary Schedule (Continued)**

7. Initiate Pay
   - HR/Payroll – Processes – Initiate Payroll Requests
   - Select "New"
   - Select "Save/Close"
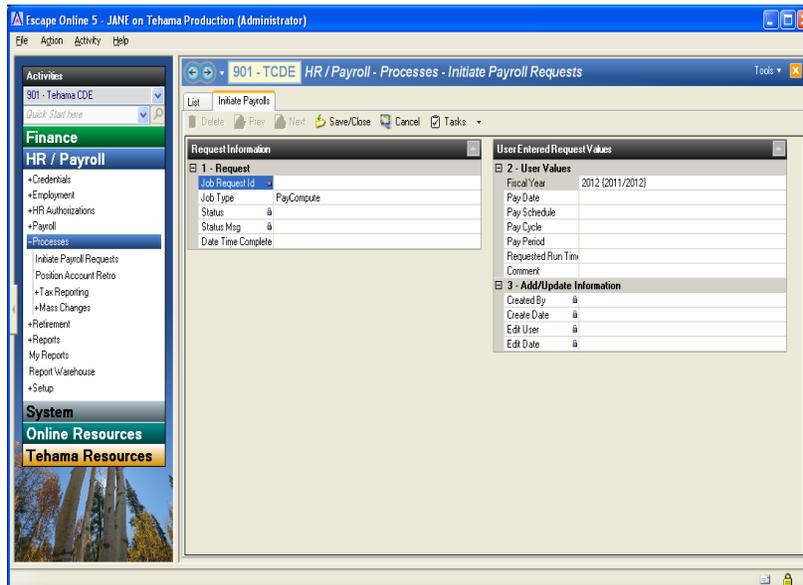


**Changing an Existing Salary Schedule**

1. Navigate to the salary schedule activity.
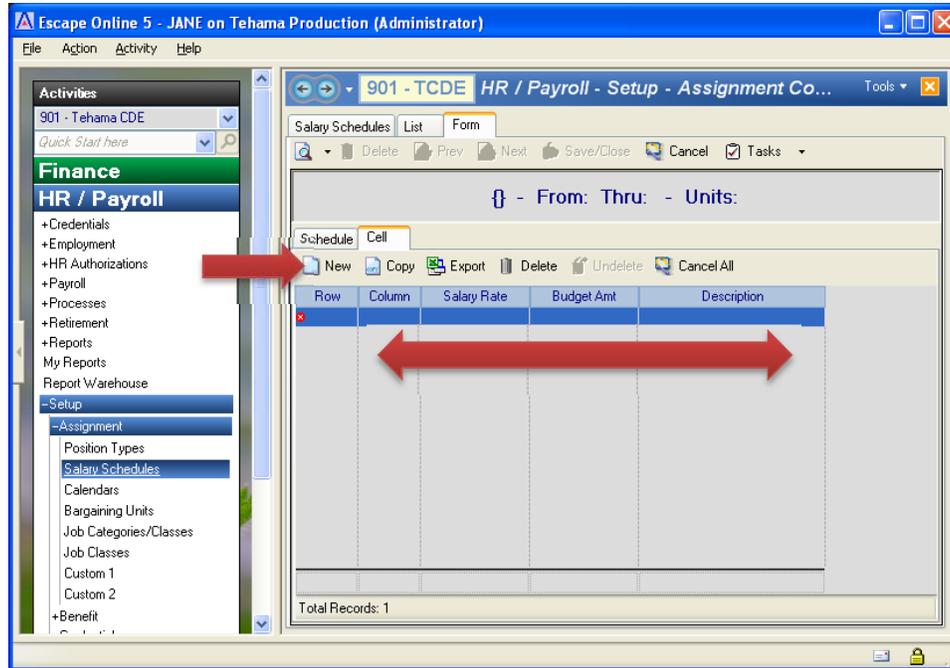   - HR/Payroll – Setup – Assignment – Salary Schedules
2. Click "Go" on the salary schedule form.
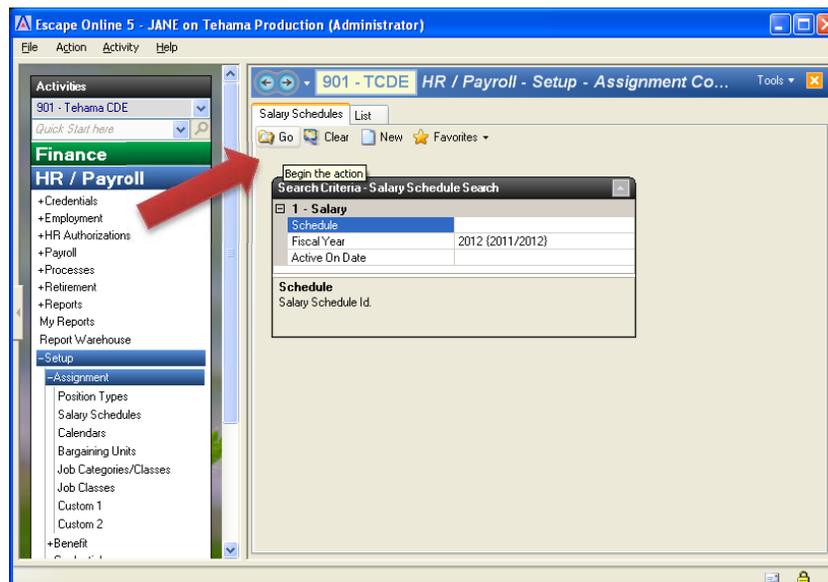
**Changing an Existing Salary Schedule (Continued)**

3. Once the list populates locate the salary schedule you wish to make changes to.

4. Double click on the salary schedule you need to change, or highlight it and select "Open".
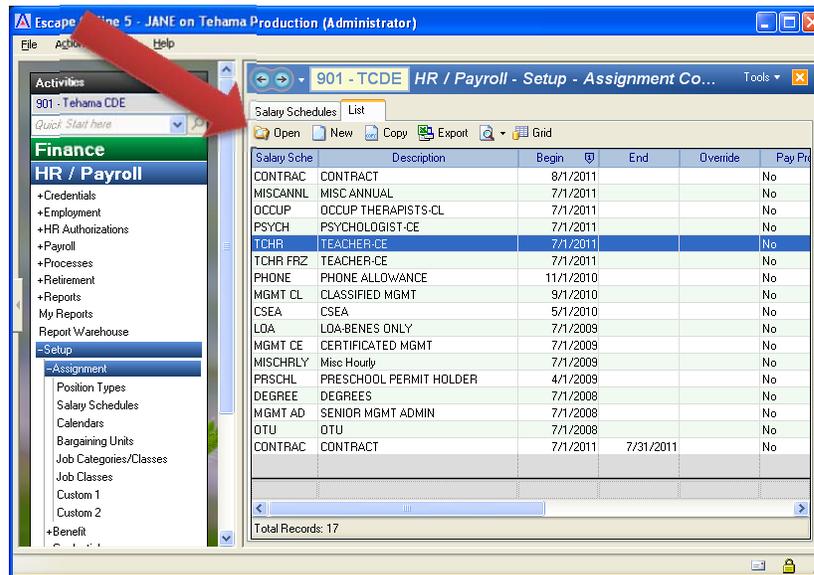


5. Once the schedule opens, enter the applicable end date.
   - The end date should reflect either the last applicable pay date this schedule was in effect, or a future applicable date.
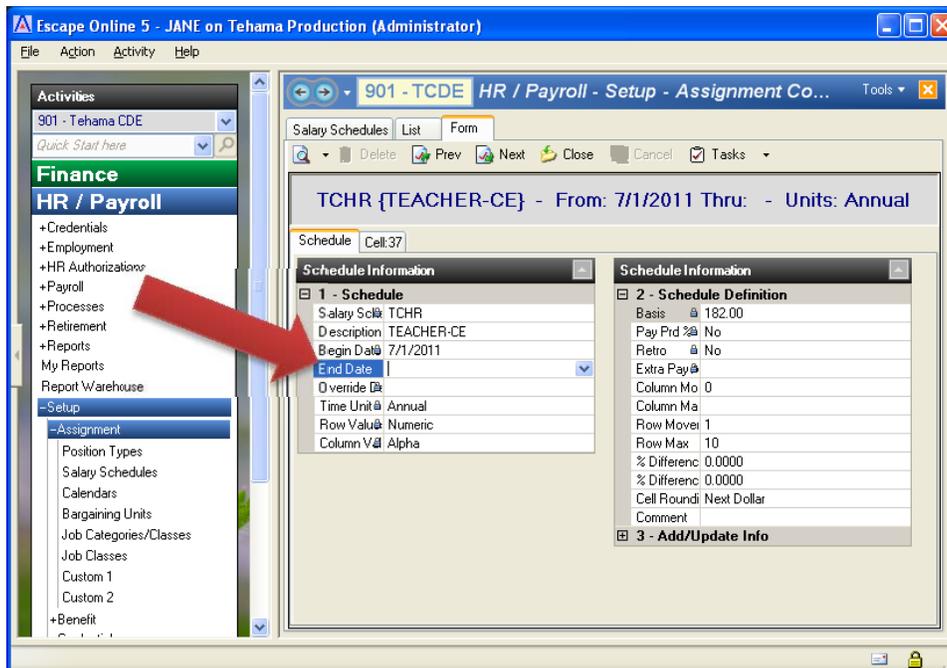
## Changing an Existing Salary Schedule (Continued)

6. Click "Save/Close".
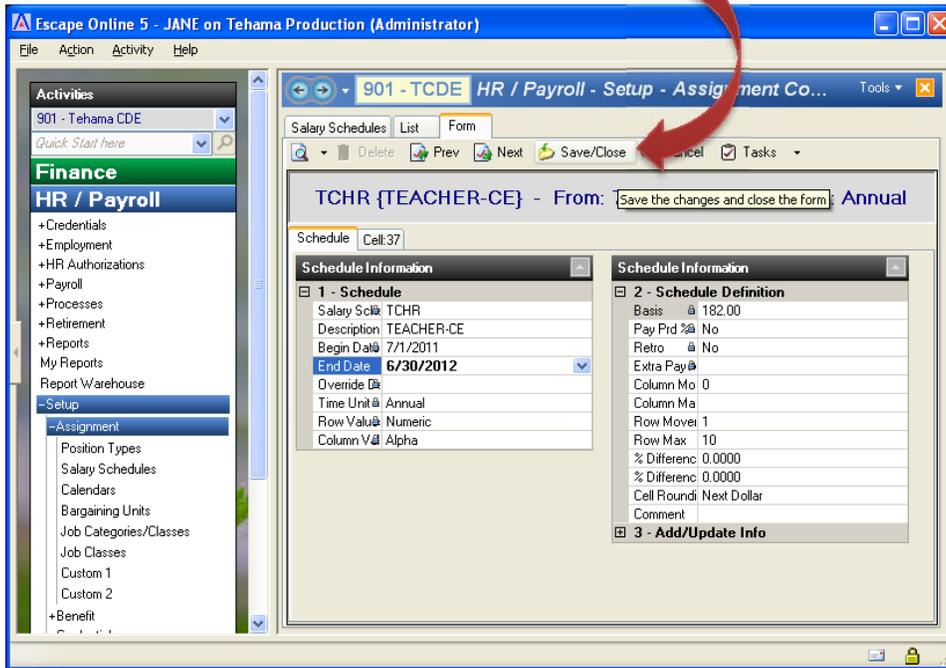


7. From the list of salary schedules, locate and highlight the schedule name that you just end dated.

8. With the desired salary schedule highlighted, click "Copy".
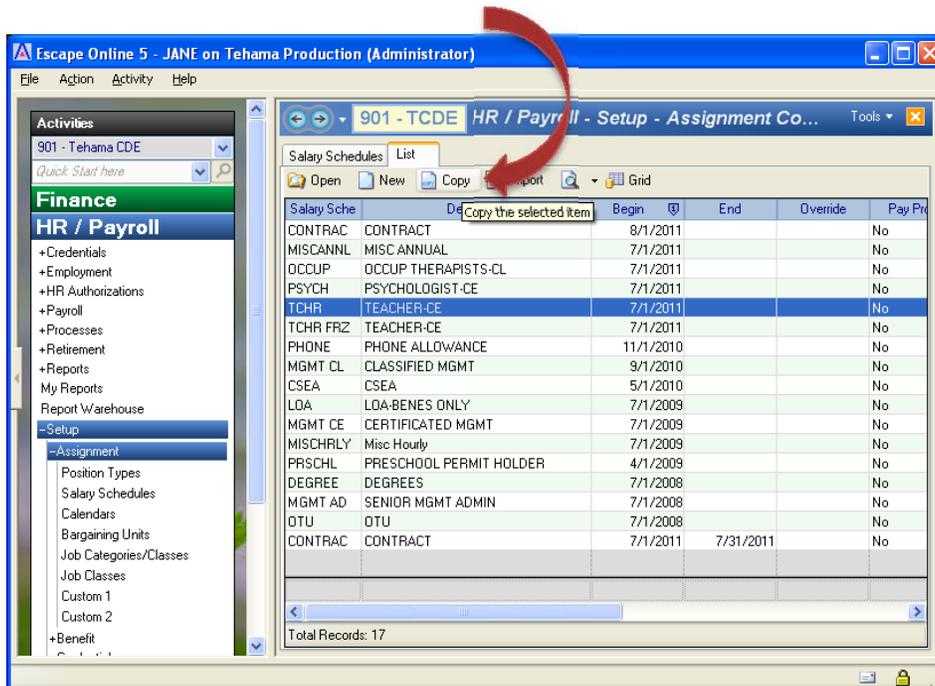
**Changing an Existing Salary Schedule (Continued)**

9. Unless there are changes that you need to make to the schedule shell, click on the "cell" tab.
   - The system will default the begin date to be the date immediately following the end date used on the prior step.
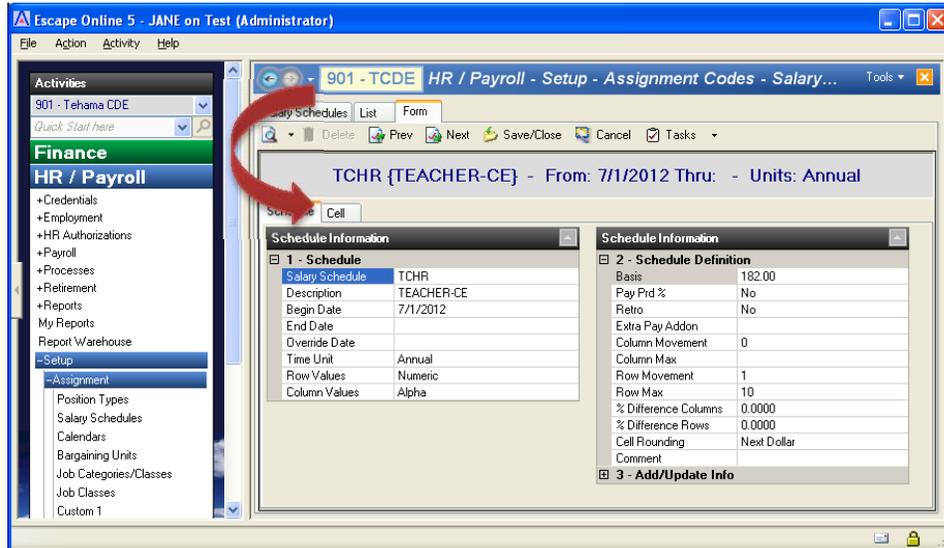


10. Once the cell tab opens, navigate through each row to make necessary changes.
   - If you have a mass flat or percentage change, use the "Tools", "How To" menu in the top right of the window and follow the Escape Manual instructions for the mass change tool.

11. After you have made the desired changes, click on "Save/Close".
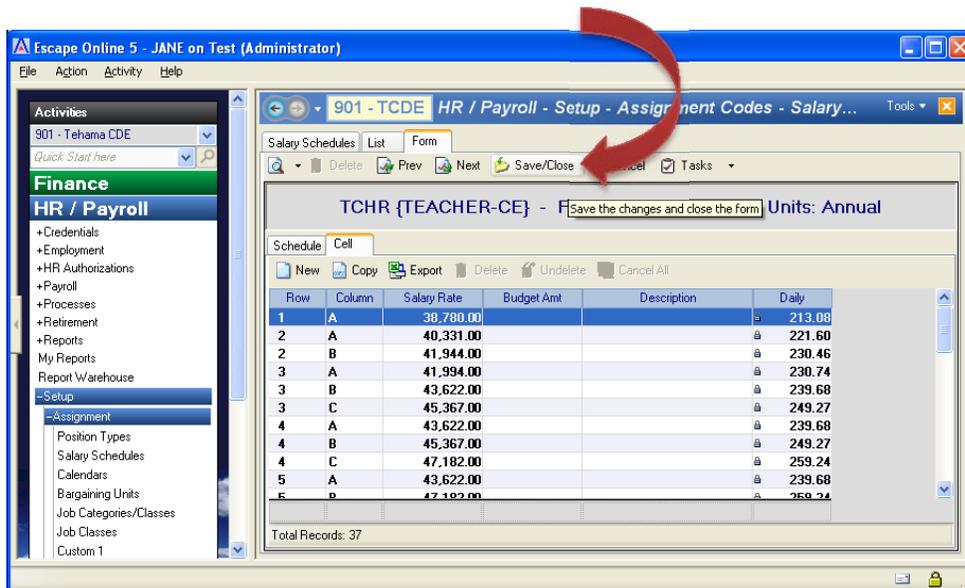
**Changing an Existing Salary Schedule (Continued)**

12. Once all desired changes to your salary schedules are complete, you will need to perform the "Initiate Pay" task.
    - HR/Payroll – Processes – Initiate Payroll Request
    - Click on "New"
    - Only populate the appropriate "Fiscal Year" field
    - Click on "Save/Close"
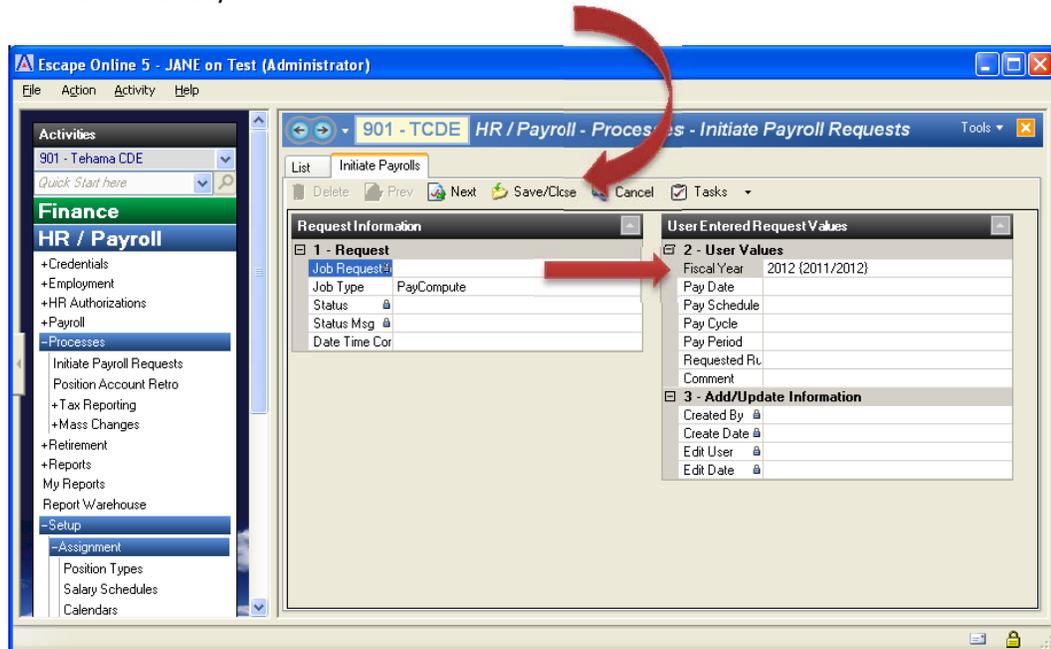
# Calendars

**Overview**

Calendars help Escape Online to define the days an employee will work within a fiscal year. These records define:

⇒ Whether each day of the year is a workday, holiday, ½ workday, ½ work day-½ holiday, non-work day, or non-paid workday.

⇒ The total number of days for each category.

⇒ Contract begin and end dates

⇒ If days can be edited in the assignment

**Considerations**

The collective bargaining process generally determines calendars, so they tend to be well defined. In some cases, employees may have very individualized calendars, so you may need to have a special calendar for just one person. Enter as many calendars as are required.

⇒ For additional implementation considerations, use the "Tools"/ "How To" option in the far right corner of the screen and review the Escape Manual for this activity.
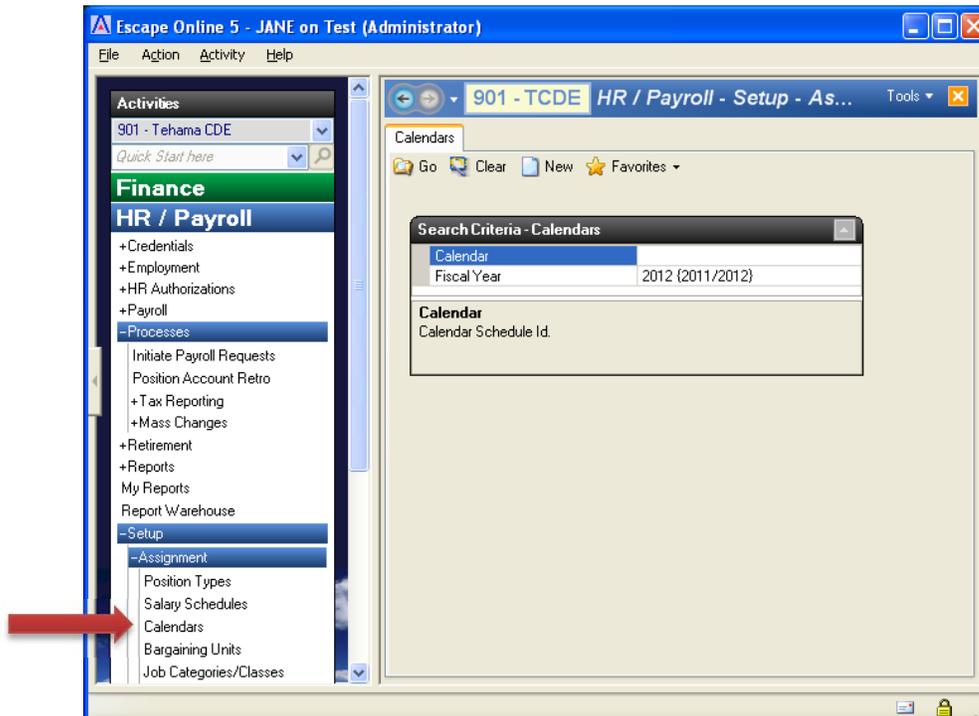
**Setting up a New Calendar**

1. Go to calendar activity.
   - HR/Payroll – Setup – Assignment - Calendars
2. Click "New".
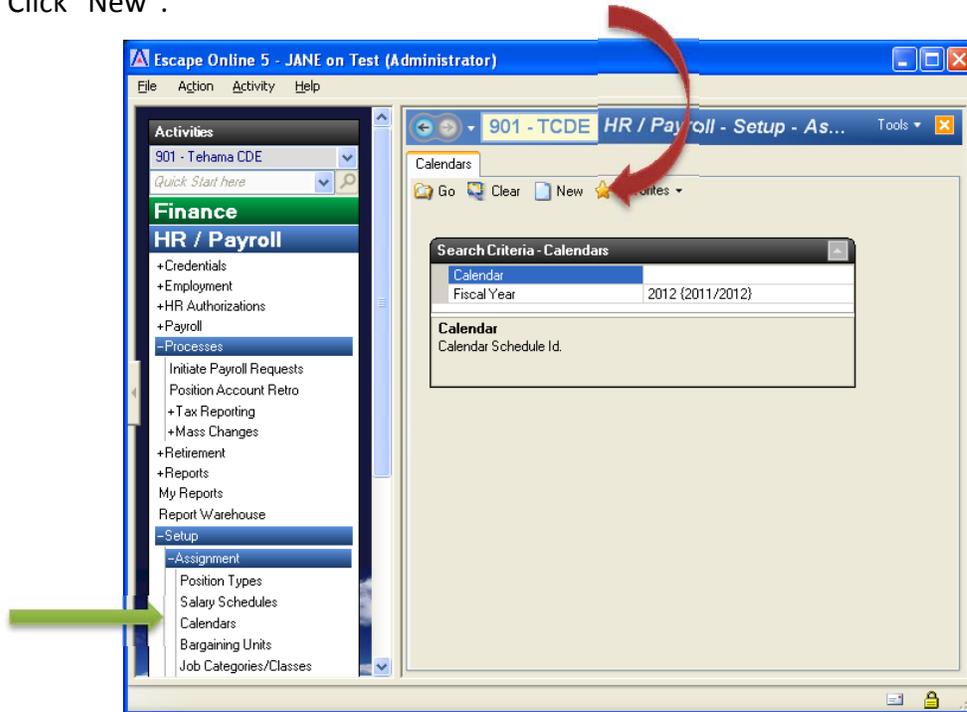


3. Once the form opens complete the fields according to the details of your calendar.
   - Fields with **red x** are required.
   - Use "Tools/How To" for additional field definitions and help.
   - Contact County Office for additional assistance.
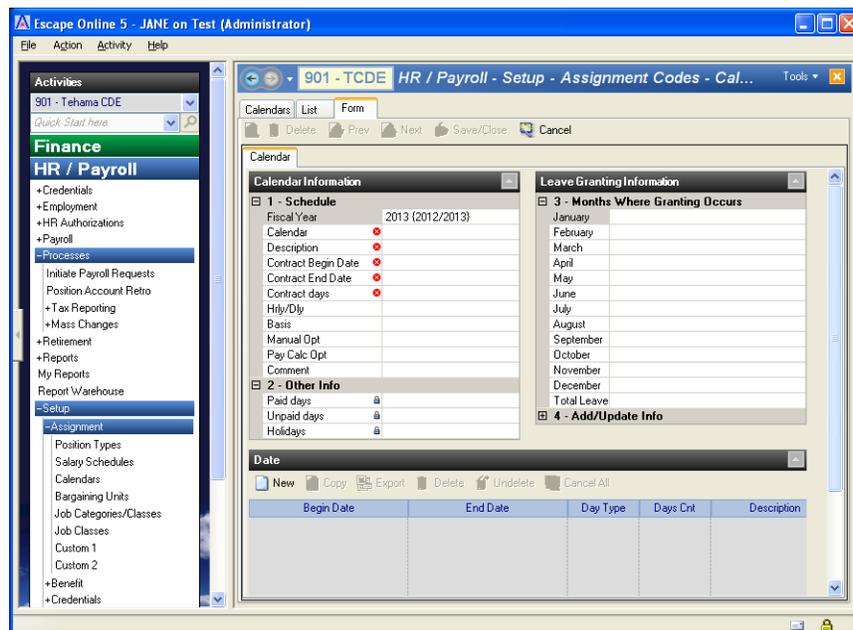
**Setting up a New Calendar (Continued)**

4. Next complete the body of the calendar by identifying everyday between the start and end dates of the calendar as:

- Workday
- Holiday
- ½ workday
- ½ work day-½ holiday
- non-work day
- non-paid workday

5. When finished specifying days, total paid days should equal the total "Contract Days" field.

- If calendar is not in balance Escape will show how many days it is off.
- Use the calendar snapshot view to more easily identify why out of balance.
- Holidays are counted as "paid days"

6. Once calendar is complete, and in balance, click "Save/Close".

7. Initiate Pay

- HR/Payroll – Processes – Initiate Payroll Requests
- Select "New"
- Select "Save/Close"



Fill in body of calendar
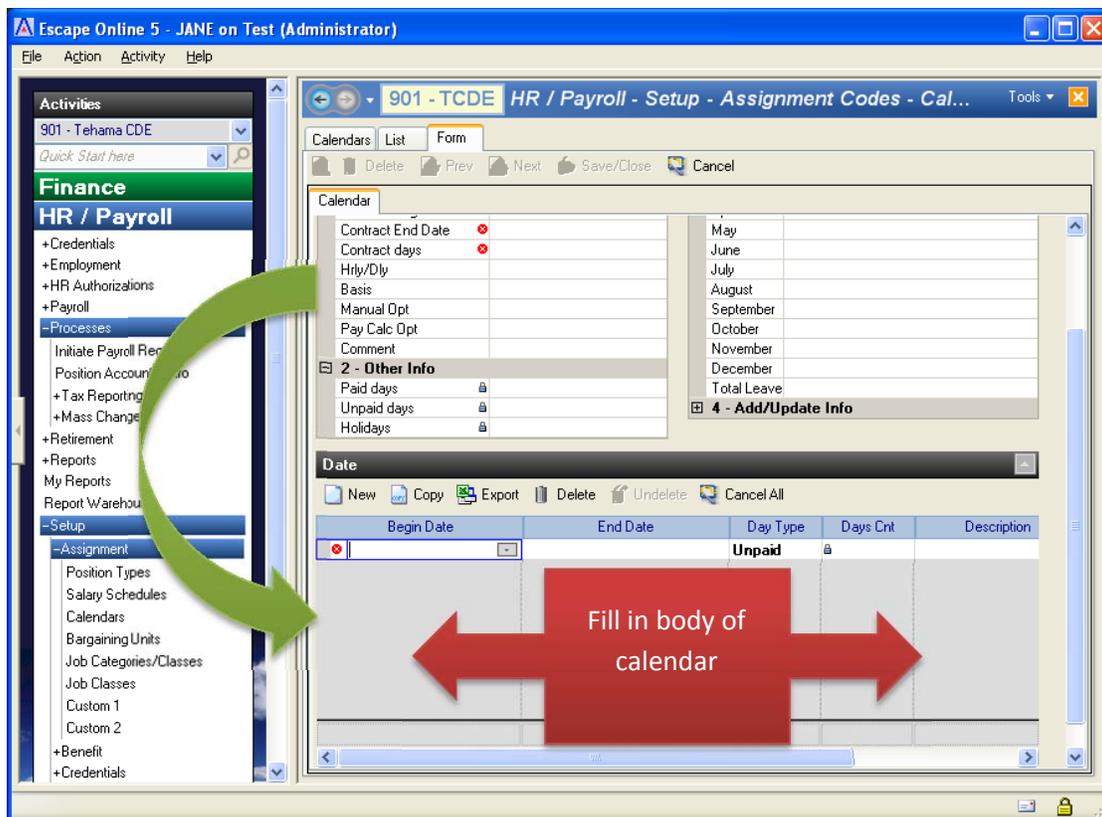
**Changes to Existing Calendars**

⟹ Changes can only be made to existing calendars if:
- Calendar has not already been paid on or;
- Changes are being made to the body of the calendar for periods that have yet been paid on.

1. Go to calendar activity.
   - HR/Payroll – Setup – Assignment – Calendars
2. Open calendar to change by highlighting and clicking "open" or simply double clicking on it.
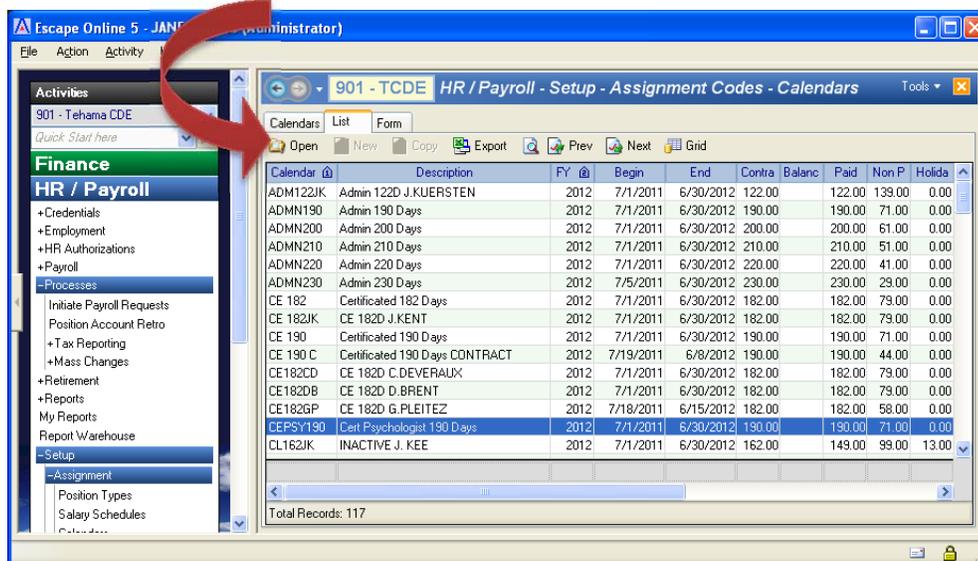


3. Once the form opens, make necessary changes in the body of the calendar.
   - Changes can only be made to periods that have not already been paid.
   - After changes are made, make sure calendar is still in balance so the count in the body of the calendar matches "Contract Days" field.
   - Use snapshot view to audit.
4. Click "Save/Close"

Verify body of calendar is still in balance with total contract days
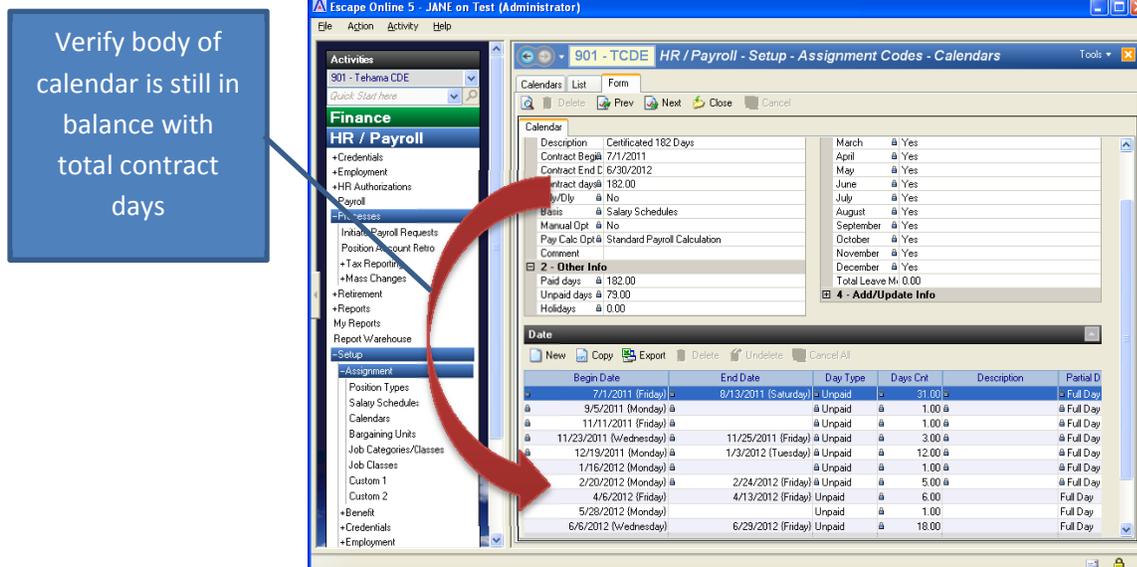
## Changes to Existing Calendars (Continued)

**Tip:** Use the calendar snapshot view to more easily audit the body of the calendar.

# Benefit Provider Records

**Overview**

Benefit Provider records define:
- ⇒ The kind of benefit (health, life, etc).
- ⇒ The timing of deductions.
- ⇒ The deduction record used for this benefit, for both employer and employee.
- ⇒ The cost for benefits — with unlimited "coverage levels".
- ⇒ The addon (and earnings table) to use if this should affect earnings (for taxable benefits).

**Creating Benefit Provider Records**

Benefits are defined in the HR/Payroll Setup - Benefit - Benefit Provider activity. After selecting the "New" button, you will be presented with a blank form.



The following are the fields for a benefit provider record.
- Fields with **red x** are required.

1. Provider – Enter a name for the provider (e.g., CVT, Blue, etc.).
2. Description – Enter the description for the code.
3. Short Description – Enter a brief description used on lists and reports, when the longer description will not fit.
4. Check Description – Enter a description for the ACH/Check.
5. Begin/End Date – Enter the applicable date range for this record. A begin date is required, but an end date is not required.

**Benefit Provider Records (Continued)**

6. Leftover Cap Pay Addon – Use the lookup window to get a list of addons. This addon is used if your district pays employees the unused portion of the benefit allowance, OR to pay a "refund." An entry in this field will override the entry in the bargaining unit.
7. Contribution – Use the lookup window to select the contribution record for employer portion of this benefit.
8. Deduction – Use the lookup window to select the deduction record for employee portion of this benefit. The deduction record will define subject grosses, if any, to reduce: for example an IRS 125 plan.
9. Proration Allowed – Defaults to yes. Select No to cause the payroll computation to not prorate a benefit based on employer percent, FTE or hours.

**Tip**
Proration affects the calculation of benefits in the following way. It first calculates the employee portion based on proration, and then it takes the full ER amount and deducts the employee proration amount to come up with the employer amount. So in July and August, if the employee deductions (EE) are turned off, all of the dollar amount would be charged to the employer. For monthly pay cycles, an "as of" date for benefits can be defined in the Organization record (e.g., you can set proration to be on the 15th of the month, for example).

10. Vendor and Vendor Address – This will default from the contribution. If the contribution does not specify that the vendor Id is "locked," you may use the lookup window to change it. Remember, you need at least two characters to get a lookup window for vendors.
11. Note – Enter any notes you want to keep with this record.

**Copying a Benefit Provider Record**

To copy a record, you should first input an end date for the "old" record. Then, when you select the Copy button, Escape copies all of the information and sets the begin date of the "new" record to the day after the end date of the "old" record.

**When Benefit Provider Costs Change**
Like many setup records in Escape Online, these records are date sensitive. That means that when costs change, you:
1. End the "old" record by entering the appropriate end date into the Benefit Provider record.
2. Create a new record and set the begin date to the day following the end date of the "old" record.
3. Enter the new coverage level costs. These costs will be used automatically for calculating benefits in the new time period.

**Benefit Calculations**
**Take Deduction During**
Escape looks at the Take Contribution/Deduction During flags when calculating benefits. If the flag are not set, benefits will not be processed for that contribution or deduction.

**Benefit Provider Records (Continued)**

**Prorated Benefits**
If the benefits are prorated on FTE, Escape uses the last set of active assignments to arrive at the FTE for the pay period for a given employee. This means that the computed FTE does not take into consideration assignments that have the PTW Flag set to yes, back-dated assignments or assignments that do not have a salary.

Benefits can also be prorated on total position hours by setting the bargaining unit's Prorate Option to H and the new Prorate Hours to the annual divisor. Escape will convert the hours to FTE (days-worked multiplied hours-per-day divided by prorate-hours) for the benefit proration calculation: ROUND (HoursCnt * Earnings Periods / Barg Unit Divisor, 2). Furthermore, this type of setup also prorates the benefit cap, if specified.

**Year Round Calendars**
When an employee on a year-round calendar that has no paid days during a pay period, Escape will check to see if the assignment extends to the end of the pay period or beyond. If it does, Escape will use the full assignment FTE.

**On Arrears**
If the Take Contributions/Deductions During flag includes arrears, the contribution/deduction may affect employer prorations of caps and scaling for less than 12 earning periods for both employee and employer amounts. You must select the appropriate code in the deduction or contribution if the benefits are to be calculated on arrears periods.

If the months include arrears, Escape Online calculates the factor as 12 divided by benefit periods. If the flag does not include arrears, the factor remains as 12 divided by earnings periods. Benefit periods are earning periods plus any advanced or arrear periods set up in the person's pay cycle record. The exception to this rule is when the pay cycle adjusts benefits on a monthly basis, then the benefit periods are 12.

**Turning Benefits Off**

The Charge Benefits field in the employee's addon or assignment allows you to "turn off" benefits for a particular position or addon. This keeps these records out of the benefit labor distribution calculation. The flag defaults to yes. To "turn off," set the flag to no.

**Changing Insurance Rates within Benefit Records**

If you are planning to end date or make changes to the <u>Benefit Provider name</u> or <u>Level name</u>, that you end date any active benefit records **in the employee's record via employee management first**. Otherwise, the deduction will automatically disappear from the employee record.

1. Select H/R Payroll.
2. Select Set Up.
3. Select Benefits.
4. Select Benefit Providers.
5. Search by Provider/Go.
6. Select the benefit provider from the list.
7. End date the current record.
8. Save and Close.
9. Select/highlight the record again from the list.
10. Copy.
11. Open it back up.
12. Under the "Levels" tab make the necessary changes.
13. Save and close.

**TIP** - Verify the changes made by running your Benefit Provider Reconciliation Report

✓ H/R Payroll – Reports – Benefits – Benefit 03 Report

**Account Code Changes to a Position**

*Run Pay10 report for fiscal year to see what has been paid.

Closing the Old Account:
1. Select Org
2. Employment
3. Positions
4. Search: Position Number
5. GO
6. Open the Record
7. Open "Accounts" tab
8. Select/open account you wish to close
9. End Date the record
10. Save/Close

Creating a New Account:
1. Select Org
2. Employment
3. Positions
4. Search: Position Number
5. GO
6. Open the Record
7. Open "Accounts" tab
8. Select "New" to create a new account for that position.
9. Setup New Fields:
   a. Percentage Amount
   b. Start Date
10. Save/Close

*Run a new Pay10 report and verify changes

# Chapter 2

# Employee Management

# Overview of Employee Records

The most varied and detailed record found in Escape Online is the employee record. The employee record uses tabs to logically separate the information. There are multiple tabs within each employee's record and the number of tabs showing will vary depending on the users permissions. The tabs include:

⇒ Employment – Contains personal, contact, employment requirements. Some of this information may be loaded automatically from the person record.

⇒ Pay Cycles – Contains a list of pay cycle records, which include pay location, time reporting location, etc.

⇒ Taxes – Contains a list of tax setup, including withholdings, marital status, OASDI, SUI, etc.

⇒ Retirement – Contains the setup for California PERS and STRS information.

⇒ ACH – Contains a list of an employee's direct deposit accounts.

⇒ Deductions – Contains a list of all voluntary deductions, garnishments, etc.

⇒ Contributions – Contains a list of all voluntary contributions.

⇒ Assignments – Contains a list of assignments with the ability to add or modify.

⇒ Addons – Contains a list of addons with the ability to add or modify.

⇒ Leaves – Contains a list of all leave transactions with the ability to add or modify.

⇒ Benefit Providers – Contains a list of the employee's chosen provider "packages."

⇒ Dependents – Contains a list of the employee's dependents and their information.

⇒ Benefits – Contains a list of basic information for employee benefits

⇒ Credentials – Contains a read-only list of credentials.

⇒ Seniority – Contains a list of all seniority records with the ability to add or modify.

⇒ Education – Contains a list of all classes, degrees, NCLB qualifications, etc., with the ability to add or modify.

⇒ Evaluations – Contains a list of all evaluations with the ability to add or modify.

⇒ Attachments – This is any pertinent document that you want "attached" to the employee (e.g., picture of employee, scan of driver's license).

⇒ Notes – Contains a list of all notes which can be categorized. (Notes are different than other records. User permissions define which notes a user can see, and only the user that created the note can edit the note.) You can see the notes for which you have permission from both the Employee Management and Adjust Pay activities.

⇒ Assets – Contains a list of assets that are associated with this employee. (Assets are assigned in the Finance-Assets-Fixed Assets activity.)

⇒ History – Contains a list of changes to the record. See the Auditing section of this chapter.

For additional information about employee records and detailed information about each tab, please see the Escape Online HR User Guide and the Payroll User Guide.

**Adding a New Employee/Late Start**

⇒District must collect a copy of the following documentation from the employee, prior to creating an assignment record in Escape.

- Driver's License
- Social Security Card
- W4
- I9
- Employee Information Request (EIR)
- Direct Deposit Authorization (optional)

**Note**: District must have completed a salary determination, prior to creating an assignment record in Escape. A copy of the salary determination MUST be provided to COE prior to the payroll submission deadline.

**Accessing Employee Management Activity**
1. H/R Payroll
2. Employment
3. Employee Management

**(Employee Tab):**
**Select "NEW" Record**
Employee Information: Key in the following information as it appears on the employee's social security card/driver's license.

**Personal Section**
1. *Social Security Number*:
2. *First Name*:
3. *Preferred First Name*:
4. *Middle Name*:
5. *Last Name*:
6. *Street Address*:
7. *Birth Date*:
8. *Gender*:

**Mailing Address/Emergency/Spouse Section**
1. *Mailing Street Address*: Key in employee's mailing address, if different than street address.
2. *Mailing City:*
3. *Mailing State:*
4. *Mailing Zip:*

**Employment Section**
1. *Employment Status*:  Active
2. *Person Type*: Certificated and/or Classified

## Adding a New Employee/Late Start (Continued)

### Employment Section (cont.)
3. *Hire Date*: Key in the employees hire date.
4. *Base Date*: Key in a base date, if different then hire date. The base date will override the hire date for leave, experience, and other calculations.
5. *Employment Type*: Regular (R)

### (Pay Cycles Tab):
**Select "NEW" Record**

#### Pay Cycle Information Section
1. *Begin Date*: Enter the first day of the month of the current pay period.
2. *Pay Check Location*: Select the employee's work site/ check location.
3. *Pay Cycle*: Select the EE pay cycle (should follow EE work calendar).
4. Save/Close.

### (Taxes Tab):
**Select "NEW" Record**

#### General Tax Setup
1. *Begin Date*: Enter the first day of the month of the current pay period.
2. *Subject to OASDI*: Field will default to YES, unless otherwise changed.
3. *Subject to Medicare*: Field will default to YES, unless otherwise changed.
4. *Subject to SUI*: Field will default to YES, unless otherwise changed.
5. *Subject to Work Comp*: Field will default to YES, unless otherwise changed.
6. *Subject to SDI*: Field will default to NO, unless otherwise changed.
7. *Supplemental Tax*: Field will default to NO, and should not be changed by district.

#### Federal Withholding Setup
1. *Federal Marital Status*: Key in formation as it appears on the employees W4 (box 3).
2. *Federal Exemptions*: Key in formation as it appears on the employees W4 (box 5).
3. *Federal Extra Amounts*: Key in formation as it appears on the employees W4 (box 6).

#### State Withholding Setup
(Key in formation as it appears on the employees W4, unless employee submitted a DE 4)

1. State Marital Status: Key in formation as it appears on the employees DE 4.
2. State Exemptions: Key in formation as it appears on the employees DE 4 (box 1).
3. State Extra Amounts: Key in formation as it appears on the employees DE 4 (box 2).
4. Save/Close

### (Retirement Tab):
Performed at COE level, please submit copy of the employee's EIR to County Office Retirement Account Technician.

**Adding a New Employee/Late Start (Continued)**

**(ACH Tab):**

When you first setup an employee for direct deposit, you will set up two records. The first is with the status P for Pre-Notification. This record would only cover one month of pay. A record will be sent to this bank, using the employee name and account. This "pre-notification" record is how your organization and the bank agree that this is a valid account and that the name matches. The other is the "regular" record which would be open ended and has the status D for Direct Deposit.

**Select "NEW" Record**
(Key in formation as it appears on the employees Direct Deposit Authorization)

**ACH Setup Information - PRENOTE**
1. *Begin Date*: Enter the first day of the month of the current pay period.
2. *End Date*: Enter the last day of the month of the current pay period.
3. *Bank ID*: Select the employee's bank from the drop down list. If EE bank is not listed, contact COE.
4. *Status*: Prenote
5. *Sequence*: Enter 9 for employees depositing their entire checks to one account.
6. *Deposit Amount*: Enter the amount specified by the employee.
7. *Deposit Percentage*: If no amount was specified, enter a percentage (100% for entire net pay).
8. *Account Number*: Enter the employee's account number as it appears on the voided check.
9. *Account Type*: Checking or Savings.
10. Save/Close

**ACH Setup Information – Direct Deposit**
*Copy Newly Created Prenote ACH Record
1. *Begin Date*: Escape will auto generate the begin date, following the previous record end date.
2. *Status*: Direct Deposit.
3. Save/Close

⇒Please note: County Office will contact the district if an ACH Return Notice is sent by US BANK. The district is responsible for verifying the information on the ACH Return Notice with the employee, as well as updating the employee's Direct Deposit record before the payroll deadline.

**Adding a New Employee/Late Start (Continued)**

**Select "NEW" Record**

      **Deduction Setup Information**
1. *Begin Date*: Enter the first day of the month, of the current pay period, in which the deduction will be deducted.
2. *Deduction ID*: Select a deduction form the drop down list.
3. *Vendor*: Field will auto generate with the vendor information, as specified in the deduction setup, unless otherwise overridden by district.
4. *Vendor Address*: Field will auto generate with the vendor information, as specified in the deduction setup, unless otherwise overridden by district.
5. Save/Close


**(Contributions Tab):**

**Select "NEW" Record**

      **Contributions Setup Information**
1. *Begin Date*: Enter the first day of the month of the current pay period, in which the contribution will be effective.
2. *Contribution ID*: Select a deduction form the drop down list.
3. *Vendor*: Field will auto generate with the vendor information, as specified in the contribution setup, unless otherwise overridden by district.
4. *Vendor Address*: Field will auto generate with the vendor information, as specified in the contribution setup, unless otherwise overridden by district.
5. Save/Close


**(Assignments Tab):**

      Before creating an assignment the district MUST have a Position/Calendar/Board Approved Salary Schedule already setup.  If the employee is setup with more than one assignment, the combined FTE for all his/her assignments CANNOT exceed more than 1.0 FTE.


**Select "NEW" Record**

      **Assignment Information**
1. *Position #*: Enter the position number.
2. *Begin Date*: Enter the employees first work day.
3. *End Date*: June 30th
4. *Primary Position*: Field will auto default to YES, unless otherwise overridden by district. The employee MUST have ONE primary position (typically the position with the most FTE).
5. *FTE*: Enter the number of hours the employee will be working per day.
6. *Calendar*: Select the appropriate calendar that corresponds with the assignment Job Category.
7. *Salary Schedule*: Select the appropriate salary schedule that corresponds with the assignment Job Category.
8. Save/Close

**Adding a New Employee/Late Start (Continued)**


**(Addons Tab):**

**Select "NEW" Record**

        **Pay Addon Information**

1. *Begin Date*: Enter the first day of the month of the current pay period.
2. *Addon ID*: Select the appropriate addon that corresponds with the assignment.
3. *Description*: Enter the position number that corresponds with the assignment.
4. *Use Position*: YES
5. *Position #*: Select the position number that corresponds with the assignment from the drop down menu.
6. *Save/Close*


**(Leave Tab):**

        The Leave tab auto generates a leave record based on the Job Category/Job Class that is linked to the assignment.


**(Benefit Providers Tab):**

**Select "New" Record**

(Key in formation as it appears on the employees Benefit Election Form)

        **Benefit Provider Information**

1. *Begin Date:* Enter the first day of the month, of the current pay period, in which the deduction will be deducted.
2. *Provider:* Select the appropriate benefit provider from the drop down list.
3. *Level:* Select the appropriate benefit provider level, from the drop down list, as it appears on the employee's election form.
4. Save/Close


⇒Once all records have been keyed in and reviewed, district may save/close the parent record.


**Run Initiate Pay Activity**:

1. HR/Payroll
2. Processes
3. Initiate Payroll Requests
4. Select "NEW" Record
5. Save/Close parent record


**Reconciling the Employee's Salary Determination to Escape**

⊗ The EE salary determination and Escape MUST correspond.

**Adding a New Employee/Late Start (Continued)**


**Accessing Adjust Pay Activity**:
1. HR/Payroll
2. Payroll
3. Adjust Payroll
4. Search Criteria: Enter the employee's name
5. Select "GO"


**Verify the following information using the employee's salary determination and the current pay period in Escape:**
- Annual Salary
- Monthly Salary
- Monthly Addon Pay

⊗ If the EE salary does NOT match, the district needs to verify the employee setup records, from the Employee Management Activity as well as the information on the salary determination for accuracy.

For technical difficulties, the district should contact COE for further assistance.

## Changing an Employee's Assignment

$\Rightarrow$District MUST have a completed a Revised Salary Determination prior to creating an assignment record in Escape. A copy of the salary determination MUST be provided to COE prior to the payroll submission deadline.

### Phase 1: End Dating the Current Assignment
1. Select Org
2. H/R Payroll
3. Employment
4. Employee Management
5. Search: By Employee
6. Open Employee Record
7. Select "Assignments" tab
8. Open Current Assignment (assignment to which the change will be performed)
9. Locate the "end date" field within the assignment
10. End date according to the last pay period or work day before the change was effective
11. Save/Close child record
12. Save/Close parent window

### Phase 2: Creating the New Assignment
1. Open employee record once more
2. Select "Assignments" tab
3. Assignment "status" should now read PAST
4. Highlight past assignment
5. Select "Copy"
6. Make changes to **appropriate fields** that the district wishes to alter
    a. Example of Changes: Effective date/hours/step & column/calendar
7. Save/Close child record
8. Save/Close parent record

* Be sure to review the employee's pay cycle, addons, H/W records, and make any changes if appropriate.

### Run Initiate Pay Activity:
1. HR/Payroll
2. Processes
3. Initiate Payroll Requests
4. Select "NEW" Record
5. Pay Date: Select the current pay date
6. Pay Schedule: Regular
7. Save/Close parent record

**Changing an Employee's Assignment (Continued)**

**Reconciling the Employee's Salary Determination to Escape**

⊗  The EE REVISED salary determination and Escape MUST correspond.
Note: *The system will automatically look at the employee's base pay thus far and calculate the new amount owed, based on the change performed. THIS TASK DOES NOT INCLUDE ADDONS.*
**Changing an Employee's Assignment (Continued)**

**Accessing Adjust Pay Activity**:
1. HR/Payroll
2. Payroll
3. Adjust Payroll
4. Search Criteria: Enter the employee's name
5. Select "GO"

**Verify the following information using the employee's salary determination and the current pay period in Escape:**
- Annual Salary
- Monthly Salary (prior and new assignment)
- Monthly Addon Pay (may require a manual adjustment entry)

⊗  If the EE salary does NOT match, district will need to verify the EE setup records, from the Employee Management Activity, as well as the information on the salary determination for accuracy.

For technical difficulties, please contact COE for further assistance.

**Canceling an Employee's Assignment**

⊗ District MUST have a completed Salary Determination (Regular Template), prior to creating an assignment record in Escape. A copy of the salary determination MUST be provided to COE.

**Phase 1: Canceling the Current Assignment**

1. Select Org
2. H/R Payroll
3. Employment
4. Employee Management
5. Search: By Employee
6. Open Employee Record
7. Select "Assignments" tab
8. Open Current Assignment (assignment to which the change will be performed)
9. Locate the "CANCELLED" field within the assignment
10. In the "Cancelled" field, enter "Yes"
11. Save/Close child record
12. Save/Close parent window

**Phase 2: Creating the New Assignment**

1. Open employee record once more
2. Select "Assignments" tab
3. Assignment "status" should now read CANCELLED
4. Highlight cancelled assignment
5. Select "Copy"
6. Make changes to **appropriate fields** that the district wishes to alter
   a. Example of Changes: Start date/hours/step & column/calendar
7. Save/Close child record
8. Save/Close parent record

* Be sure to review the employee's pay cycle, addons, H/W records, and make any changes if appropriate.

**Run Initiate Pay Activity**:

1. HR/Payroll
2. Processes
3. Initiate Payroll Requests
4. Select "NEW" Record
5. Pay Date:  Select the current pay date
6. Pay Schedule:  Regular
7. Save/Close parent record

**Canceling an Employee's Assignment (Continued)**

**Reconciling the Employee's Salary Determination to Escape**

⊗ The EE salary determination and Escape MUST correspond.

Note: *The system will automatically back out the employee's paid base pay ONLY and calculate the new amount owed, based on the change performed. THIS TASK DOES NOT INCLUDE ADDONS.*

**Accessing Adjust Pay Activity**:

1. HR/Payroll
2. Payroll
3. Adjust Payroll
4. Search Criteria: Enter the employee's name
5. Select "GO"

**Verify the following information using the employee's salary determination and the current pay period in Escape:**

- Annual Salary
- Monthly Salary
- Monthly Addon Pay (may require a manual adjustment entry)

⊗ If the EE salary does NOT match, district will need to verify the EE setup records, from the Employee Management Activity, as well as the information on the salary determination for accuracy.

For technical difficulties, please contact COE for further assistance.

**Terminating an Employee**

⊗ District MUST have a completed Salary Determination (Termination), prior to end dating an assignment record in Escape. A copy of the FINAL salary determination MUST be provided to COE.

**Accessing Employee Management Activity**
1. H/R Payroll
2. Employment
3. Employee Management
4. Search Criteria: Enter the employee's name
5. Select "GO"

The following tab records should be reviewed and any active records **MUST** be end dated, <u>BEFORE</u> payroll processing:

- Assignment (as of the employee's last work day)
- Addons (as of the last day of the current pay period)
- Benefit Providers (as of the last pay period deduction, unless taken in the month for the month)
    - o Summer H/W buckets will need to be reviewed and refunded if appropriate
- Benefits (should correspond with "Benefit Provider" records)
- Deductions (as of the last day of the current pay period)
- Contributions (as of the last day of the current pay period)
- 11AR Pay Cycles ONLY (as of the last day of the current pay period)

The following tab records should be end dated, <u>AFTER</u> payroll processing:

- Employment (Employment Status and Termination Section)
- Pay Cycles (as of the last pay period)
- Taxes (as of the last pay period)
- Retirement (as of the last pay period)
- ACH (as of the last pay period)

6. Once all records have been end dated and reviewed, district may save/close the parent record.

**Run Initiate Pay Activity**:
1. HR/Payroll
2. Processes
3. Initiate Payroll Requests
4. Select "NEW" Record
5. Pay Date: Select the current pay date
6. Pay Schedule: Regular
7. Save/Close parent record

**Terminating an Employee (Continued)**

**Reconciling the Employee's Salary Determination to Escape**

⊗ The EE salary determination (Termination) and Escape MUST correspond.

**Accessing Adjust Pay Activity**:
1. HR/Payroll
2. Payroll
3. Adjust Payroll
4. Search Criteria: Enter the employee's name
5. Select "GO"

**Verify the following information using the employee's salary determination and the current pay period in Escape:**
- Annual Salary (prorated according to total days worked by the employee)
- Final Assignment Pay (remaining amount owed to the employee)
- Final Addon Pay (adjustment may need to be keyed in to make it whole)

⊗ If the EE FINAL salary does NOT match, district will need to verify the EE assignment and addon records, from the Employee Management Activity, as well as the information on the salary determination for accuracy.

For technical difficulties contact COE for further assistance.

# Chapter 3

# Procedures

**Overtime**

**Exempt Employees**
The Fair Labor Standards Act (FLSA) defines categories of "white collar" employees who are exempt from overtime requirements.  The classification of an employee as exempt is based on the employee's actual job duties and not the employee's job title.  To be exempt, the employee must meet both the duties and the salary tests of their category.

Certificated staff meets the exemption under the professional and/or administrative tests.  Some classified employees may also be exempt from overtime by meeting the Executive, Administrative or Computer exemption tests.

Non-exempt employees must be paid overtime based on the federal, state, or collective bargaining agreement, whichever provides for the best overtime benefit.

Refer to the US Department of Labor Fact Sheet #17-A in the appendix for exemption information.

**Keying in One Time Adjustments**

**Accessing Adjust Pay Activity**:
1. HR/Payroll
2. Payroll
3. Adjust Payroll
4. Search Criteria: Enter the employee's name
5. Select "GO"
6. Open the current pay date

**(Addons Tab):**
**Select "New" Record**

Adjustment
1. *Addon*: Select an addon from the drop down list.
2. *Units*: Key in the units (hours/days depending on addon).
3. *Rate 1 Override*: YES, if amount defaulted is not appropriate.
4. *Rate 1 Amount*: Key in the rate amount, unless default amount is not specified in addon setup.
5. *Effective Date*: Escape will auto default with the current pay period, unless otherwise changed.
6. *Description*: Enter a description.
7. *Acount*: Enter a valid account number.
8. Save/Close

**(Deductions Tab):**
**Select "New" Record**

Deduction Information
1. *Effective Date*: Escape will auto default with the current pay period, unless otherwise changed.
2. *Deduction*: Select a deduction form the drop down list.
3. *Vendor*: Field will auto generate with the vendor information, as specified in the deduction setup, unless otherwise overridden by district.
4. *Vendor Address*: Field will auto generate with the vendor information, as specified in the deduction setup, unless otherwise overridden by district.
5. *Amount*: Key in deduction amount (if refunding, key in as a negative).
6. *Description*: Enter a description.
7. Save/Close

**Keying in One Time Adjustments (Continued)**

**Select "NEW" Record**

        Contributions Setup Information

1. *Effective Date*: Escape will auto default with the current pay period, unless otherwise changed.
2. *Contribution ID*: Select a deduction form the drop down list.
3. *Vendor*: Field will auto generate with the vendor information, as specified in the contribution setup, unless otherwise overridden by district.
4. *Vendor Address*: Field will auto generate with the vendor information, as specified in the contribution setup, unless otherwise overridden by district.
5. *Amount*: Key in contribution amount (if refunding, key in as a negative).
6. Save/Close

**Adding Employees to Additional Pay Activity**

**Accessing Additional Pay Activity:**
   1. HR/Payroll
   2. Additional Pay
   3. Select "New"

**(Pay Adjust Addon Tab):**
   1. Batch Information

      *Pay Date*: Enter the pay date you want the employee to tie to.

      *Description*: Enter the description for the line entry.

   2. Posting  Information

      *Pay Cycle*: Select a pay cycle from the drop down menu (EOMS/SUPP)

      *Pay Period*: Select the next "open" pay period date.

   3. Save/Close

**(Employees Tab):**
   1. From the "List" select/open the current batch
   2. Select the "Employees Tab"
   3. Select "New"
   4. Employee Column: Look up employee by ID or first letters of first/last name (F4).
   5. Addon Code: Select addon code from the drop down list.
   6. Units: Enter the number of units (hours/days depending on addon setup).
   7. Rate: Enter the pay rate, if different then the adddon default rate.
   8. Save/Close

**Submitting/Posting Additional Pay Batch**:
   1. From the "List" select/open the current batch
   2. From the "Task" Menu, select "submit"
   3. Verify – Submit Pay Addon Batch: YES
        a. Status will change to "Submitted" status
   4. From the "List" select/open the current batch
   5. Select the "Employees Tab"
   6. From the "Task" Menu, select "Post Addon Pay"
   7. Verify – Post Addon Batch: YES
        a. Status will change to "Posted" status
$\Rightarrow$ Verify addon pay posted correctly by accessing the "Adjust Payroll" activity.

**Importing an Additional Pay File**

**File Criteria/Formatting:**

Rules that must be followed when creating the file:
- ⟹ The employee must exist in Escape Online.
- ⟹ The employee must be set up with a primary pay cycle.
- ⟹ The import file must be in CSV format:
  - Social security number (may contain dashes)
  - Employee Id (if this is blank, Escape Online will match on SSN)
  - Addon Id (must exist in Escape Online)
  - Units (cannot be blank)
  - Rate 1 (cannot be blank)
  - Rate 2 (if this is blank, defaults to Rate 1)
  - Account (must be the full account string, with delimiters)
  - Effective Date (format: MM/DD/YYYY)
  - Comment - (up to 20 characters, defaults to Addon description)
- ⟹ You must have a header row for the file.

**Accessing Additional Pay Activity:**
1. HR/Payroll
2. Additional Pay
3. Select "New"

**(Pay Adjust Addon Tab):**

**Batch Information**
a) *Pay Date*: Enter the pay date you want the employee to tie to.
b) *Description*: Enter the description for the line entry.
c) *File Name*: Browse and import file from computer

**Posting Information**
a) *Primary Pay Cycle*: Yes
b) *Pay Cycle*: Select a pay cycle from the drop down menu (EOMS/SUPP)
c) *Pay Period*: Select the next "open" pay period date.

4. Save/Close

**(Employees Tab):**
1. From the "List" select/open the current batch
2. Select the "Employees Tab"
3. Review Employee list for accuracy
4. Save/Close

# Importing an Additional Pay File (Continued)

**Submitting/Posting Additional Pay Batch**

1. From the "List" select/open the current batch
2. From the "Task" Menu, select "submit".
3. Verify – Submit Pay Addon Batch: YES
   a. Status will change to "Submitted" status
4. From the "List" select/open the current batch
5. Select the "Employees Tab"
6. From the "Task" Menu, select "Post Addon Pay"
7. Verify – Post Addon Batch: YES
   a. Status will change to "Posted" status

⟹ Verify addon pay posted correctly by accessing the "Adjust Payroll" activity.
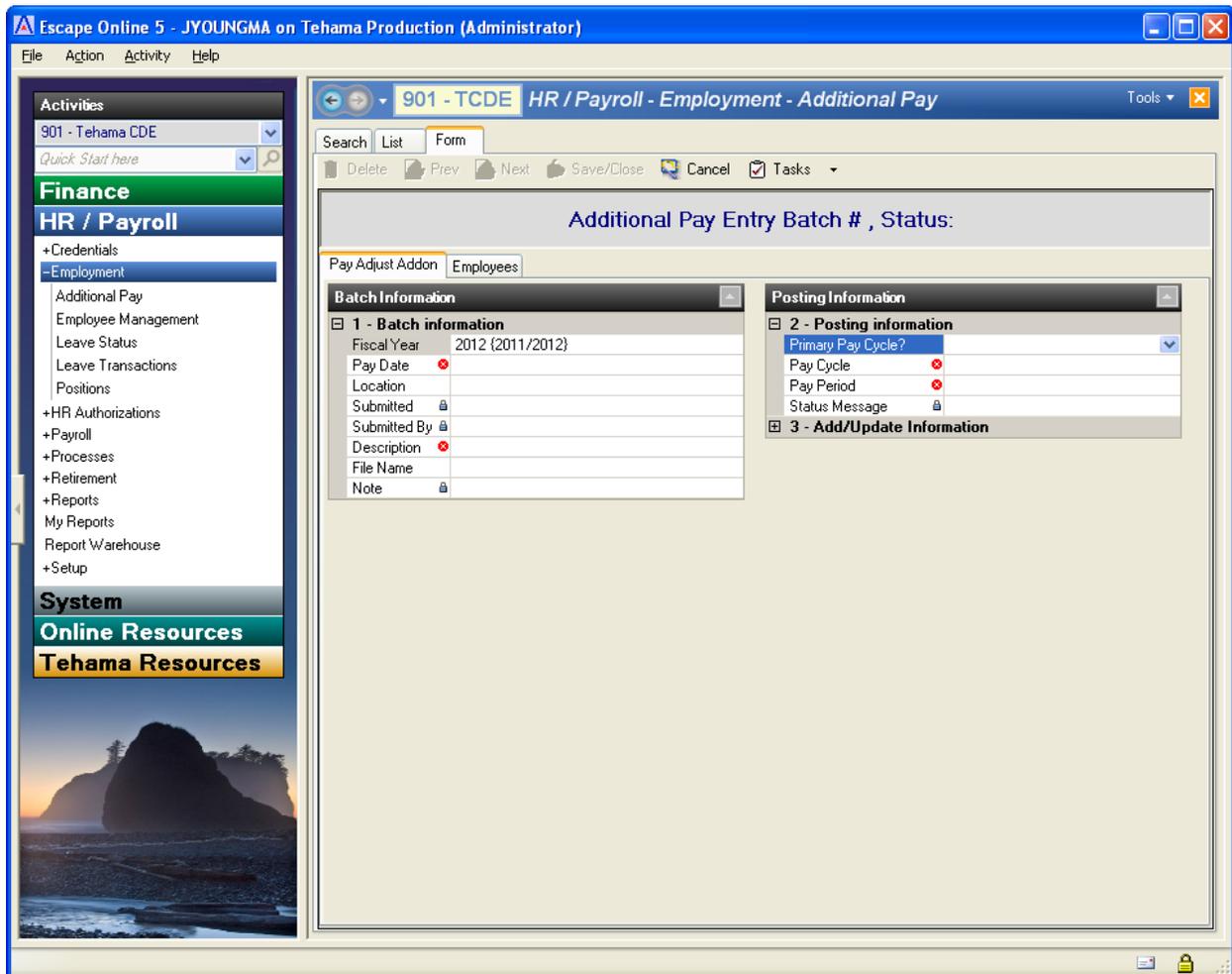
**Retro Payroll – Changes to Salary Schedule**

*Please submit a revised board approved salary schedule to County Office.

**Updating Salary Schedule:**

1.  Select Org
2.  H/R Payroll
3.  Setup
4.  Assignments
5.  Salary Schedules
6.  Open current salary schedule
7.  End date (as of the last processed payroll)
8.  Save/Close
9.  Copy Existing Record
10. Open Newly Created Salary Schedule – DO NOT CHANGE THE NAME OF SAL SCHED
    A) Section 2 - Schedule Information
        a) Set "RETRO" field to YES
    B) Cell Tab
        a) Key in/update salary cell
11. Save/Close
12. Run Initiate Pay Process

**Accessing Retro Payroll Activity:**

1.  H/R Payroll
2.  Payroll
3.  Retro Payroll – Select New

**Phase 1 – Completing Retro Information:**

1.  *Earnings From*: Enter start date in which retro should reference.
2.  *Earnings Thru*: Enter end date in which retro should reference.
3.  *Bargaining Unit*: Select bargaining unit EE belongs to.
4.  *Active Employee*: Enter to YES to include only active employees.
5.  *Salary Schedule Date*: Select start date of NEWLY created salary schedule.
6.  *Comment*: Enter comment associated with Retro.
7.  Save/Close
8.  Re-Open Retro
9.  Select Task – "Compute Pay"
10. Review "Retro Pay Line"
    a. You may delete pay lines for EE that you don't wish to be included in retro.

## Retro Payroll – Changes to Salary Schedule (Continued)

**Phase 2 – Positing Criteria (ALL FIELDS ARE REQUIRED)**

1. *Payroll Adjustment Description*: Enter retro description, will appear on Pay13 Report/EE check.
2. *Use Primary Pay Cycle*: Yes to use EE primary pay cycle.
3. *Pay Date*: Key in pay date you want to post retro to.
4. *Pay Cycle*: Key in EE primary pay cycle/and or use a backup pay cycle.
5. *Pay Period*: <u>MUST</u> enter a pay period for the retro (should be same as pay date)
6. Save/Close
7. Re-Open Retro
8. Select Task – "Post Retro "

*Once the retro is posted, you are ready to process payroll as usual. You will see the retro as adjustments in the Adjust Payroll activity

**SDI Debit Cards**

SDI Debit cards are processed using the Z-SDI DR add-on. Districts need to use this add-on to dock an employee's gross wages once the employee submits notification of their SDI payment. The dock will reduce the employee's wages therefore reducing the amount subject to taxes but not affect retirement.

Coordination of Benefits:
Districts will need to determine if an employee has enough earnings available before posting the dock. They will also be responsible for coordinating sick leave; if the employee doesn't have enough net earnings to cover the SDI dock, the employee will need to provide the district with a check for the full amount of the coverage period, in which case the district will use the Z-SDIPAY add-on to post the payment.

Posting the Add-on: (*from Adjust Pay activity*)
**Add-on**: (Z-SDI DR) SDI Debit Card
**Units**: Defaults to <1.00>
**Rate 1 Amount**: Enter dock amount as stated on statement
**Effective Date**: Enter coverage period/month
**Description**: Enter invoice/reference number
**Account**: Should abate the salary account
**SAVE/CLOSE**

Verify Calculation: (*from Employee Snapshot*)

1. Verify the dock has been posted and the net pay has been reduced.
2. Take the employee's total gross (which is less the SDI amount), subtract all pre-tax reductions, and it should equal federal/state subject gross.
3. Take the employee's federal/state subject gross, add back their retirement & TSA, the total should equal Medicare/OASDI/SUI/Work Comp subject gross.

Reports:
**Pay14 (Pay Detail Salary Calculation)**: Allows districts to see at a glance if the "gross" was affected by any SDI Debit adjustment.
**Pay 33 (Add-on Report)**: Reflects the total "gross" not reduced by Z-SDI DR add-on. Run at the time of income verification for accurate reporting purposes.

County Office Documentation: (*to be submitted with pay authorization*)
A copy of the SDI Debit Card statement for each entry made in the current month.

**How to Post Work Comp/Sate Disability Checks**

1. Select Org
2. HR/Payroll
3. Payroll
4. Adjust Pay
5. Search by:
    a. Employee name (see check)
    b. Current pay period
6. Highlight current pay period
7. Open up a snap shot of the employee record
    a. Verify Subject Gross amount on FED & State Tax lines.
    b. **(The subject gross shown is the maximum amount you are allowed to deduct from the W/C or SDI check and post to the employee record)**
8. Write down budget code (should be on last page of snap shot under "Labor Distribution"
9. Go back to "List" tab and open up the current pay period line
10. From the "Add-on" tab select "New"
11. Enter the following information into the following fields:
12. Add-on: Workers Comp Ded (Z-WCOMP) <u>or</u> State Disability Ded (Z-SDIPAY)
13. Units: -1 (deduction)
14. Rate 1 Override: No
15. Rate 1 Amount: (amount you are posting)
16. Effective Date: (current pay period)
17. Description: (example: Worker Comp Check Number)
18. Account: (should be on last page of snap shot under "Labor Distribution)
19. Save/Close

Note: If there is still a balance remaining on the check, document the amount you deducted, the date you posted it, and your initials. File and keep until the next pay period.

**\* W/C checks get deposited against the employee's salary account.** (**Abate the salary object code/account**)

**\* SDI checks get deposited into your local revenue account.**

**How to Verify Work Comp or SDI Calculation**

**Steps**:

1. Select Org
2. HR/Payroll
3. Payroll
4. Adjust Pay
5. Search by:
    a. Employee name (see check)
    b. Current pay period
6. Highlight current pay period
7. Open up a snap shot of the employee record


**Fed and State Subject Gross Calculation:**

       Total Gross Amount for pay period (employee check)

-       W/C or SDI Adjustment
-       Total pre-tax reductions (retirement/medical/dental)
_____

=       FED W/H & State Tax W/H Subject Gross total


**Subject Gross Total Calculation:**

       Fed W/H and State Tax W/H Subject Gross Total

+       Employee Retirement (PERS or STRS)
_____

=       Subject Gross Total Calculation (OASDI/MDCR/SDI/SUI/W/C)

## 403(b)/457 Annuities

### New TSA Request
Employee must complete Envoy's Salary Reduction Agreement which is available on Envoys website: http://www.spokeskids.com/Forms2.aspx?SiteID=398. There is one form for a 403b request and a different form for a 457 request.

The approved vendors that employees can contribute to are listed on Envoys home page: http://www.spokeskids.com/TehamaCOE/#

  -Be certain that the "Employers Name" field contains your Districts name.
  -Employee must fill out form (or work with their broker to complete form).
  -After form is completed, the employee should submit the form directly to Envoy according to the instructions on the bottom of the form.

### TSA Change Request
If an employee wants to change the amount being contributed, change the vendor that contributions are being sent to, and/or stop a contribution, they need to fill out a salary reduction agreement as outlined above. The form outlines various changes that can be made.

**NOTE:** Even if the employee provides you with a copy of the SRA form (new or change) you can not make any changes to the payroll until you are notified via the SRA change worksheet from Envoy/MidAmerican. This ensures that the request has been received and approved by Envoy/MidAmerican, and that we are in compliance with the law.

### District Instructions
- It is up to the employee to fill out the SRA and submit it to Envoy. Due to liability issues, you cannot aid, consult, or advise employees. You can recommend they consult with a broker however you should NOT recommend a particular broker (again, a liability issue). If employee needs help in completing the form and they don't have or don't want to use a broker, they should contact Envoy.

- If an employee is establishing a new TSA or changing the vendor that contributions are being sent to, the employee MUST establish an account with that desired vendor. The SRA to Envoy is to tell Envoy where to send the contributions on behalf of the employee. The SRA does NOT establish an account between the employee and the vendor. If the employee does not have an account with the vendor, the contribution will be delayed and eventually returned to the District.

- A District can NOT make changes to an employee's TSA until the District is notified by Envoy that the change has been approved. The District will be notified monthly of all approved SRA Changes via the SRA Change Worksheet that is available for download on Envoys Employer website: https://fe1.midamerica.biz/login.aspx

**403(b)/457 Annuities (Continued)**

**District Instructions (Cont.)**

1. The District is notified by Envoy/Mid America once the current months file is available for download.
2. The District would then need to go on the employer website: https://fe1.midamerica.biz/login.aspx and click on "Client Log In" which is in the upper right hand corner.
3. Log in (Case Sensitive)
4. Select the "Download" radio button.
5. Locate and select the radio button for the current month file (either by the title or last modified date).
6. Click the Download bottom below box.
7. Select the option to "SAVE" the file and save it to your desktop or folder of your choice where you can locate the file.
8. Go to wherever you saved the file and open it.
9. Find your Districts "Tab" along the bottom of the workbook and select it by clicking on the tab.
10. If your worksheet is blank then you have no changes for the month.
11. If you have data on your worksheet than you will need to process those changes accordingly before you submit your payroll.
12. If you expected changes that are not on your worksheet, you will need to contact Envoy immediately to try to resolve for your current month payroll.
13. **You cannot make any TSA changes in payroll unless those changes were made from SRA worksheet that you downloaded.**
14. If you get approval from Envoy to make changes that were not on your SRA Worksheet, please email the county office to note those changes: jyoungman@tehamaschools.org

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SRA PROCESSING INSTRUCTIONS

The Administrator must receive this Agreement no later than the LAST BUSINESS DAY OF

THE MONTH TO BE PROCESSED FOR THE LAST DAY OF THE FOLLOWING MONTH

Deliver the completed SRA by: US Mail or Fax toll free to: 1-877-513-2272

Envoy Plan Services • 211 E. Main Street, Suite 100 • Lakeland, Fl 33801

Processing questions contact Envoy Plan Services at:

(800) 248-8858 • Fax: 877-513-2272 • www.envoyplanservices.com

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**Envoy SRA Change Report – Downloading Instructions**

1. Log in the Envoy site: https://fe1.midamerica.biz/
2. Select " Download Reports"



3. Enter the following search criteria
   a. **Select Plan**: Tehama County Department of Education
   b. **Report Type**: SRA
   c. **Period Begin**: Enter Current Month Dates (2/1/12-2/29/12)



4. Download Report:

| Report Type | Name | Uploaded | Period Begin | Period End | Format | |
|---|---|---|---|---|---|---|
| SRA | SRA Change Report 02.29.2012 | 02/09/2012 | 02/01/2012 | 02/29/2012 | Microsoft Excel | Download |

**How to Net a Negative Payroll Check to Zero (Overpayment)**

- ❖ Any final adjustments must be keyed in **before** proceeding.
- ❖ Once payroll has been processed, the district will need to journal the "advance" out of the 9512 account and into the 9210 (A/R) to await reimbursement from the EE.

1. Select Org
2. H/R Payroll
3. Adjust Payroll
4. Search by: Employee
5. Open Current Pay Period Line
6. Select "Deductions" tab
7. Select "New"
8. Key in the Following Fields:
9. Deduction: CASH
10. Vendor: Info will auto populate (should be districts revolving fund)
11. Amount: Enter current **NET PAY** (amount should be keyed in as a NEGATIVE)
12. Description: (Example: P/R Overpayment)
13. Save/Close
14. Forward a FINAL salary determination to COE.

⊗ Verify the net amount displayed on the pay line is ZERO and that there are no payroll errors.

**Processing a Cash Advance through Accounts Payable (A/P)**

**Phase 1:**
1. Go into adjust pay
2. Pull up employee record
3. Key in amount being advanced (as normal)

*If the employee's original pay cycle is in "future" status, the district will need to pull the employee into the next "open" pay cycle using the Additional Pay activity.

**Phase 2:**
1. Go into adjust pay
2. Pull employee record
3. Print snap shot
4. Verify /Deduct/Contributions
5. Open a new record in deductions: (see example 1)
6. Enter Date:
7. Deduction Id: Cash (cash advanced)
   a. Enter vendor if system didn't default one into the record
8. Amount: Should be net amount (entered as a positive)
9. Description: CHK ADV mn/day of pay period
10. Save and close
11. Check for payroll errors

**Phase3: (**Entering Direct Payment)
1. Select Org
2. Finance
3. AP
4. Select: ENTER EMPLOYEE PYMT
5. Enter Bank Account Field: COUNTY
6. Enter Default Account Number: 76)…….select (F4) : 9512, PR Clearing, AP Payroll
7. *Continue to next section (Payment#1)*
8. Enter Employee number: (see snap shot print out)
9. Amount: Should be same as final net amount
10. Invoice Date: Enter today's date or other
11. Comment: Advanced Final Pay
12. Save and Close
13. Open up list
14. Select "Task" tab
15. Submit

**Processing a Cash Advance through Accounts Payable (Continued)**

**Phase 4:** (Approving Payment at **District** Level)
1. Select **Dist** Org
2. Finance
3. AP
4. Approve Payments
5. Search by: Batch Number– GO
    a. (*If no info appears move on to next phase and approve from <u>ALL Org</u> level*)
6. Task- Post Approvals (should be last option)
    a. *\*Check status will change to "Audit"*
7. Close

**Phase 5:** (Printing Snapshot)
1. Go into Adjust pay
2. Print page 1 & 2 of snap shot
3. Highlight Cash Advanced Line-(write down check number)
4. Attach to check

**How to Post leaves**

**Employee Record:**

*Leaves reported are for the prior month and should be posted to the employee record by the EOM payroll deadline.

1. HR/Payroll
2. Employee Management
3. Search: Employee Name
4. Select "Leaves" tab
5. Select "New" record
6. Fill in fields:
    a. *Transaction Type*: Adjust or Usage
    b. *Begin Date*: First day employee was out
    c. *End Date*: Last day employee was out
    d. *Leave Type*: Select option from drop down menu
    e. *Hours*: Number of hour's employee missed
    f. *Units*: Enter the number of hours/days
    g. *Reason*: Sick/Vacation/Personal Necessity
7. Save/Close

**Payroll**

*Districts are not able to submit EOM payroll until leaves have been posted to payroll.

1. HR/Payroll
2. Employment
3. Leave Status
4. Search: Enter the prior month pay period
5. Select/Open the prior month pay period
6. From the "Task" tab select "Grant Leaves"
7. Click "Yes" to confirm
8. Select/Open the prior month pay period
9. From the "Task" tab select "Load Leaves"
10. Click "Yes" to confirm
11. Select/Open the prior month pay period
12. From the "Task" tab select "Post Leaves"
13. Click "Yes" to confirm
14. Save/Close

**Run Initiate Pay Activity**:

HR/Payroll – Processes – Initiate Payroll Request

**Payroll Submission Task List**

*The following documentation MUST be submitted to County Office on or before the payroll deadline:
⇒ Completed Payroll Authorization:
⇒ Copies of salary determinations for current month changes
⇒ Copies of W/C or SDI checks/statements posted to payroll
⇒ Approved Board Minutes & supporting documentation
   a) Special Comp
   b) Changes to salary schedule/calendars
   c) Contract changes

**Payroll Reports Activity**:
1. HR/Payroll
2. Reports
3. Payroll
4. Select Report
5. Search by: Current pay date

**Monthly Payroll Reports**:
- *Pay04 (Payroll Differences Report):*
    1. District must submit a salary determination (SD) for <u>each</u> employee with a change in salary.
- *PAY22 (Error Report):*
    1. "Labor" errors MUST be addressed before COE can process districts payroll.
- *PAY13 (Payroll Adjustment)*:
    1. Review pay rates/units
    2. Review addon codes
    3. Review account codes/object codes
    4. Review retirement line
- *PAY01 (Summary Report):*
    1. Reconcile district payroll total to "Earnings Total"
    2. Verify there are no "Negative Net" pays
    3. Verify there are no "Check Holds"
    4. Review any "Zero Net" checks
- *PAY02 (Pay Detail):*
    1. Review Gross/Retirement/OASDI columns
- *PAY17 (Vendor Detail)***:**
    1. Review deduction/contribution amounts
    2. Review CR Object codes
    3. Translation: C (generate check), L (liability), T (transfer)

**Run Initiate Pay Activity**:
HR/Payroll
Processes
Initiate Payroll Requests
Select "NEW" Record
Pay Date: Select the current pay date
Pay Schedule: Regular
Save/Close parent record

**Payroll Submission**:
HR Payroll
Payroll
Payroll Status
Search by: Current pay period
Open current pay period
From "TASK" menu select "Submit"

**Payroll Copy Requests**

Requests to Payroll for copies of W-2s, pay stubs, etc needs to be submitted in writing, preferably email, which should contain the following information:

- ✓ Date of request
- ✓ Employee Name with last 4 digits of social security number
- ✓ Department or District employed at
- ✓ Type of document, i.e. W-2, pay stub, etc
- ✓ Date of original document
- ✓ Requested delivery method of copy, i.e. e-mail address (must be an @tehamaschools.org email address), regular mail, to be picked up, etc.

All duplicate copy requests are processed once per week; therefore please know that it may take 5-7 business days to receive.

**Note:**

- Photo Id is required when picking up the document and can only be picked up by payee/employee.
- In order to ensure privacy, payroll/confidential documents can not be faxed. They can be e-mailed if you have a '@tehamaschools.org' email address.
- Document copies sent regular mail will be sent to the address currently in the payroll system. If that address is not current, an 'Employee Information Form' will be required. This form is available on our TCDE Website or by request.
- If no longer a current employee, this form can be completed and returned via fax or email and must include a copy of driver's license (or a verifiable picture I.D.) and supporting documentation to support the new address.

Employee Information Update Form: http://www.tehamaschools.org/department/human-resource-services/forms

# Appendix A

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# Resources

**Appendix A-1**

# 2012 Payroll Updates

| Social Security (OASDI)/Medicare | 2012 |
|---|---:|
| Social Security Wage Base | $ 110,100.00 |
| Employee Social Security Tax Rate | 4.20% |
| Employee Maximum Social Security Tax | 4,624.20 |
| Employer Social Security Tax Rate | 6.20% |
| Employer Maximum Social Security Tax | 6,826.20 |
| Medicare Tax Rate | 1.45% |
| Medicare Wage Base | None |
| Maximum Medicare Tax | None |
| Amount of Earnings needed to qualify for a Quarter Coverage | $ 1,130.00 |

| State Unemployment Insurance (SUI) | 2011-12 |
|---|---:|
| Wage Base | None |
| Employer Contribution Rate | 1.10% |

| California State Disability Insurance (SDI) | 2011-12 |
|---|---:|
| Wage Base | $ 95,585.00 |
| Employee Contribution Rate | 1.10% |
| Maximum SDI Contribution | $ 1,051.44 |

**Appendix A-1**

# 2012 Payroll Updates

| Pension Plan Contribution Limits* | 2012 |
|---|---|
| Limitations on Exclusions for Elective Deferrals under: | |
| §403(b) Tax-Sheltered Annuities | $ 17,000.00 |
| §457(b) Deferred Compensation Plan | $ 17,000.00 |
| Age 50 Catch up contributions | $ 5,500.00 |
| *Refer to TPA-Envoy/Mid America download instructions | |

| State Teachers Retirement System (STRS) | 2011-12 | |
|---|---|---|
| | Employer | Employee |
| Contribution Rate | 8.25% | 8.00% |
| Reduced Workload | 9.713% | |
| Post Retirement Earnings Limit | | $ 31,020.00 |

| Public Employees Retirement System (PERS) | 2011-12 | |
|---|---|---|
| | Employer | Employee |
| Contribution Rate | 7.00% | 10.92% |
| PERS Reduction | | 2.10% |
| Post Retirement Earnings Limit** | | 960 hours |
| **Refer to appendix for information regarding pending legislation | | |

**Escape Online - Additional Resources**

Immediate access to the following links:

❖ Escape Online Network

❖ Friday Features

❖ Release Information

❖ Webinar Information

❖ Escape Guides

❖ Templates

❖ Tutorials

❖ Newsletters

❖ www.escapetech.com

# Appendix A-3

Frequently used payroll related codes.  Navigate to the California Law website: http://www.leginfo.ca.gov/calaw.html, check the "Education Code", or appropriate category, and simply enter the desired section number into the search box.

| Employee Classifications | |
|---|---|
| Certificated Employees | 44830 |
| Classified Employees | 45103 |
| Positions Not Requiring Certification Qualifications | 45104 |
| Classified Service; Establishment; Exclusions | 45256 |

| Salary Computations | |
|---|---|
| **Certificated** | |
| Deferred Pay | 45040 |
| Computation of Salary | 45041 |
| Alternative Method of Computation/Less Than Full Year | 45042 |
| Computation for Employment Beginning in 2nd Semester | 45043 |
| Salary Increase Beginning in 2nd Semester | 45044 |
| Year Round School Salary | 45045 |
| Adjustments to Salaries | 45046 |
| **Classified** | |
| Holidays | 37220, 45203 |
| Deferred Pay | 45165 |
| Vacation Leave | 45197 |
| Overtime | 45128 |
| Exclusions from Overtime Provisions | 45130 |
| Overtime; Length of Workday | 45131 |

| Time of Payment of Compensation | |
|---|---|
| Certificated | 45048 |
| Certificated Additional Activities | 45049 |
| Classified | 45166 |
| Classified Salary Corrections/Error in Salary | 45167 |
| Alternative Payroll Procedures | 42644, 42645, 42646 |

| Deductions | |
|---|---|
| **Certificated** | |
| Employee Organization Dues | 45060, 45061 |
| Other Deductions as Requested by Employee | 44041 |
| Payroll Deduction for Collection of Insurance Premium | 44041, 44042 |

# Appendix A-3

## Deductions (Cont.)

### Classified

| | |
|---|---|
| Other Deductions as Requested by Employee | 44041 |
| Insurance Deduction | 44039, 44041, 44042 |
| Employee Organization Dues | 45168 |
| Disability and Unemployment | 44043 |
| Payment of Expenses-Physical Examination | 45122 |
| Travel Expenses | 44032, 44033 |
| Cash Deposits for Purchase of Transportation | 44038 |
| Uniform Costs | 45138 |
| Reimbursement for Training | 45387 |
| Programs Eligible for Reimbursement | 45387 |

## Leaves

| | |
|---|---|
| Pregnancy Disability Leave Act (Calif Government Code) | 12945 |
| California Family Rights Act (Calif Government Code) | 12945.2 |
| Using Sick Leave for Family Care (Calif Labor Code) | 233 |
| Military Spouse Leave | California AB392 |
| Temporary Disability | 44043 |
| Catastrophic Leave | 44043.5 |

### Certificated

| | |
|---|---|
| General Leave Authority | 44963 |
| 5 School Months - Sub Pay Deduct | 44977 |
| 10 Days Current Sick Leave | 44978 |
| Transfer of Sick Leave | 44979 |
| Personal Necessity | 44981 |
| 5 Months 50% Pay | 44983 |
| 60 Day Industrial Accident and Illness Leave | 44984 |
| Re-Employment List | 44978.1 |

### Classified

| | |
|---|---|
| General Leave Authority | 45190 |
| 12 Days Current Sick Leave | 45191 |
| 60 Day Industrial Accident and Illness Leave | 45192 |
| Additional Non-Industrial Accident and Illness Leave | 45195 |
| 5 School Months of Less Sub Pay or 100 Day Alternative | 45196 |
| Transfer of Sick Leave | 45202 |
| Personal Necessity Leave | 45207 |
| Re-Employment List | 45195 |

# Appendix A-4

# Online Resources

## Tax and Law Agencies

| | | |
|---|---|---|
| California Law / Codes | | **http://www.leginfo.ca.gov/calaw.html** |
| Internal Revenue Service | IRS | **http://www.irs.gov** |
| Franchise Tax Board | FTB | **https://www.ftb.ca.gov** |
| Employment Development Department | EDD | **http://www.edd.ca.gov** |
| US Department of Labor | | **https://www.dol.gov** |

## Retirement Systems

| | | |
|---|---|---|
| Public Employee Retirement System | PERS | **http://www.calpers.ca.gov** |
| PERS Employment Post Retirement | | **http://www.accca.org/files/Advocacy/Pension/PERS employment-after-retire.pdf** |
| State Teachers Retirement System | STRS | **http://www.calstrs.com** |
| STRS Employment Post Retirement | | **http://www.calstrs.com/help/forms_publications/pubs.aspx** |

## Professional Organizations

| | | |
|---|---|---|
| Financial Crisis & Management Assistant Team | FCMAT | **http://www.fcmat.org** |
| School Services of California | SSC | **http://www.sscal.com** |
| Association of California School Administrators | ACSA | **http://www.acsa.org** |
| California Association of School Business Officials | CASBO | **http://www.casbo.org** |

## 403(b)/457 Third Party Administrator

| | |
|---|---|
| Envoy Plan Services-Employee Services | **http://www.spokeskids.com/TehamaCOE** |
| Envoy/Mid-America-Employer File Transfers | **https://fe1.midamerica.biz/login.aspx** |

# U.S. Department of Labor
## Wage and Hour Division

**Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)**

This fact sheet provides general information on the exemption from minimum wage and overtime pay provided by Section 13(a)(1) of the Fair Labor Standards Act as defined by Regulations, 29 CFR Part 541.

The FLSA requires that most employees in the United States be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.

However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees. To qualify for exemption, employees generally must meet certain tests regarding their job duties and be paid on a salary basis at not less than $455 per week. Job titles do not determine exempt status. In order for an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the Department's regulations.

See other fact sheets in this series for more information on the exemptions for executive, administrative, professional, computer and outside sales employees, and for more information on the salary basis requirement.

**Executive Exemption**

To qualify for the executive employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary basis (as defined in the regulations) at a rate not less than $455 per week;
- The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and
- The employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

**Administrative Exemptions**

To qualify for the administrative employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than $455 per week;
- The employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
- The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance.

## Professional Exemption

To qualify for the **learned professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than $455 per week;
- The employee's primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment;
- The advanced knowledge must be in a field of science or learning; and
- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

To qualify for the **creative professional** employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than $455 per week;
- The employee's primary duty must be the performance of work requiring invention, imagination, originality or talent in a recognized field of artistic or creative endeavor.

## Computer Employee Exemption

To qualify for the computer employee exemption, the following tests must be met:

- The employee must be compensated **either** on a salary or fee basis (as defined in the regulations) at a rate not less than $455 per week **or**, if compensated on an hourly basis, at a rate not less than $27.63 an hour;
- The employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field performing the duties described below;
- The employee's primary duty must consist of:
  1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications;
  2) The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications;
  3) The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or
  4) A combination of the aforementioned duties, the performance of which requires the same level of skills.

## Outside Sales Exemption

To qualify for the outside sales employee exemption, all of the following tests must be met:

- The employee's primary duty must be making sales (as defined in the FLSA), or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer; and
- The employee must be customarily and regularly engaged away from the employer's place or places of business.

## Highly Compensated Employees

Highly compensated employees performing office or non-manual work and paid total annual compensation of $100,000 or more (which must include at least $455 per week paid on a salary or fee basis) are exempt from the FLSA if they customarily and regularly perform at least one of the duties of an exempt executive, administrative or professional employee identified in the standard tests for exemption.

## Blue Collar Workers

The exemptions provided by FLSA Section 13(a)(1) apply only to "white collar" employees who meet the salary and duties tests set forth in the Part 541 regulations. The exemptions do not apply to manual laborers or other "blue collar" workers who perform work involving repetitive operations with their hands, physical skill and energy. FLSA-covered, non-management employees in production, maintenance, construction and similar occupations such as carpenters, electricians, mechanics, plumbers, iron workers, craftsmen, operating engineers, longshoremen, construction workers and laborers are entitled to minimum wage and overtime premium pay under the FLSA, and are not exempt under the Part 541 regulations no matter how highly paid they might be.

## Police, Fire Fighters, Paramedics & Other First Responders

The exemptions also do not apply to police officers, detectives, deputy sheriffs, state troopers, highway patrol officers, investigators, inspectors, correctional officers, parole or probation officers, park rangers, fire fighters, paramedics, emergency medical technicians, ambulance personnel, rescue workers, hazardous materials workers and similar employees, regardless of rank or pay level, who perform work such as preventing, controlling or extinguishing fires of any type; rescuing fire, crime or accident victims; preventing or detecting crimes; conducting investigations or inspections for violations of law; performing surveillance; pursuing, restraining and apprehending suspects; detaining or supervising suspected and convicted criminals, including those on probation or parole; interviewing witnesses; interrogating and fingerprinting suspects; preparing investigative reports; or other similar work.

## Other Laws & Collective Bargaining Agreements

The FLSA provides minimum standards that may be exceeded, but cannot be waived or reduced. Employers must comply, for example, with any Federal, State or municipal laws, regulations or ordinances establishing a higher minimum wage or lower maximum workweek than those established under the FLSA. Similarly, employers may, on their own initiative or under a collective bargaining agreement, provide a higher wage, shorter workweek, or higher overtime premium than provided under the FLSA. While collective bargaining agreements cannot waive or reduce FLSA protections, nothing in the FLSA or the Part 541 regulation relieves employers from their contractual obligations under such bargaining agreements.

## Where to Obtain Additional Information

**For additional information, visit our Wage and Hour Division Website: http://www.wagehour.dol.gov and/or call our toll-free information and helpline, available 8 a.m. to 5 p.m. in your time zone, 1-8664USWAGE (1-866-487-9243).**

When the state laws differ from the federal FLSA, an employer must comply with the standard most protective to employees. Links to your state labor department can be found at www.dol.gov/whd/contacts/state_of.htm.

This publication is for general information and is not to be considered in the same light as official statements of position contained in the regulations.

**U.S. Department of Labor**
Frances Perkins Building ,200 Constitution Avenue, NW, Washington, DC 20210
**1-866-4-USWAGE /** TTY: 1-866-487-9243
http://www.dol.gov/whd/contact_us.htm

# Tehama County Department of Education
Certificated Employees
Schedule of Pay Dates
2011/12

11 CHECK OPTION:

| Check # | Pay Date |
|---|---|
| 1 | 8/31/2011 |
| 2 | 9/30/2011 |
| 3 | 10/31/2011 |
| 4 | 11/30/2011 |
| 5 | 12/16/2011 |
| 6 | 1/31/2012 |
| 7 | 2/29/2012 |
| 8 | 3/30/2012 |
| 9 | 4/30/2012 |
| 10 | 5/31/2012 |
| 11 | 6/29/2012 |

12 CHECK OPTION:

| Check # | Pay Date |
|---|---|
| 1 | 8/31/2011 |
| 2 | 9/30/2011 |
| 3 | 10/31/2011 |
| 4 | 11/30/2011 |
| 5 | 12/16/2011 |
| 6 | 1/31/2012 |
| 7 | 2/29/2012 |
| 8 | 3/30/2012 |
| 9 | 4/30/2012 |
| 10 | 5/31/2012 |
| 11 | 6/29/2012 |
| 12 | 7/31/2012 |

**TEHAMA COUNTY DEPARTMENT OF EDUCATION**

Larry P. Champion, Tehama County Superintendent of Schools

1135 Lincoln Street • P.O. Box 689 • Red Bluff, CA 96080 • (530) 527-5811 • FAX (530) 529-4120

## 2011/12 PAYROLL IMPORTANT DATES

| Timesheet Period* Exceptions & Leaves to be processed | Timesheet/ Absence Forms/ Extra Duty Auth. Due | Pay Date | Date Checks Will Be Mailed | Late Timesheet Exceptions Will Be Paid |
|---|---|---|---|---|
| 6/1/2011 - 6/30/2011 | BY 7/1/11 | 7/29/2011 | 7/28/2011 | 8/31/2011 |
| 7/1/2011 - 7/31/2011 | BY 8/4/11 | 8/31/2011 | 8/30/2011 | 9/30/2011 |
| 8/1/2011 - 8/31/2011 | BY 9/2/11 | 9/30/2011 | 9/29/2011 | 10/31/2011 |
| 9/1/2011 - 9/30/2011 | BY 10/4/11 | 10/31/2011 | 10/28/2011 | 11/30/2011 |
| 10/1/2011 - 10/31/2011 | BY 11/4/11 | 11/30/2011 | 11/29/2011 | 12/16/2011 |
| 11/1/2011 - 11/30/2011 | BY 12/2/11 | 12/16/2011 | 12/15/2011 | 1/31/2012 |
| 12/1/2011 - 12/31/2011 | BY 1/4/12 | 1/31/2012 | 1/30/2012 | 2/29/2012 |
| 1/1/2012 - 1/31/2012 | BY 2/3/12 | 2/29/2012 | 2/28/2012 | 3/30/2012 |
| 2/1/2012 - 2/29/2012 | BY 3/4/12 | 3/30/2012 | 3/29/2012 | 4/30/2012 |
| 3/1/2012 - 3/31/2012 | BY 4/4/12 | 4/30/2012 | 4/27/2012 | 5/31/2012 |
| 4/1/2012 - 4/30/2012 | BY 5/4/12 | 5/31/2012 | 5/30/2012 | 6/29/2012 |
| 5/1/2012 - 5/31/2012 | BY 6/4/12 | 6/29/2012 | 6/28/2012 | JULY |
| 6/1/2012 - 6/30/2012 | LAST DAY WORKED *OR* BY 7/4 IF YOU WORK YEAR ROUND | 6/29/2012** | 6/28/2012 | JULY |

\* Base/Positional pay is paid in the month, for the month by way of annual calculation divided by an equal amount of payments. Payments for time sheet exceptions (i.e. extra duty, overtime, etc.) is paid in arrears based upon your timesheet being turned in timely and accurately.

\*\* If you are a year-round employee, your June time sheet exceptions will be processed and posted on your July pay check as normal.

**Note**: If your check is normally mailed, please make sure you contact me at least 2 days prior to the date the check is scheduled to be mailed if you would like to make other arrangements and/or pick up your check.

# Appendix B

# Forms

Salary Determination - Certificated

**CERTIFICATED SALARY DETERMINATION**
**2012-2013 SCHOOL YEAR**

| | | | |
|---|---|---|---|
| Date: | 8/12/2011 | Start Date: | **8/12/2012** |
| Employee: | Jane Doe | SS#: | xxx-xx-9999 |
| Position: | Teacher | | |

| | | | |
|---|---|---|---|
| Salary Step/Column: | Not/Enough | Annual Salary | 50000.00 |
| Base Annual Salary: | $50,000.00 | **Add-on pay:** | |
| | | Master Degree | $0.00 |
| Full Time Annual Days: | 180 | Other: (1)    (Enter Type) | $0.00 |
| No of paychecks: | 11 | Other: (2)    (Enter Type) | $0.00 |
| Daily Rate: | 277.78 | | |
| FTE | 1.0000 | Total Annual | 50000.00 |

| | |
|---|---|
| Base Monthly | 4545.45 |
| Degree Monthly | 0.00 |
| Other: (1) | 0.00 |
| Other: (2)) | $0.00 |
| Total Monthly | 4545.45 |

## Salary Determination - Classified

**(DISTRICT NAME)**
**CLASSIFIED SALARY DETERMINATION**
**2012-2013 SCHOOL YEAR**

Date: 5/15/2012

Employee: Joe Smith   SS# XXX-XX-9999   Position Instructional Aide

| Start Date: | 1/1/2012 |
|---|---|
| Salary Range: | CSEA 15/6 |
| Base Hourly Rate: | 15.00 |
| Prof Growth %: | 0.00% |
| Longevity %: | 0.00% |

| Vacation Days: | 10 |
|---|---|

| | |
|---|---|
| Full Time Days | 193 |
| Hours | 4 |
| Rate | 15.00 |
| Base Annual FTE | 11,580.00 |
| Checks p/year | 11 |
| Base Monthly FTE | 1052.73 |
| Vacation | 54.55 |
| Longevity | 0.00 |
| Prof Growth | 0.00 |
| Total Monthly | 1107.27 |

| Hours | Work Days | Holidays | Total Days | Base Hourly Rate | Base Salary | Vac Factor | Vacation | Prof Growth | Prof Growth VAC | Longevity | Longevity VAC | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | 180 | 13 | 193 | 15.00 | 11,580.00 | 0.0518 | 600.00 | - | - | 0.0000 | - | 12,180.00 |
| | | Total Annual days: | 193 | | 11,580.00 | | 600.00 | - | - | - | - | **12,180.00** |

# Form W-4 (2012)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-4, at *www.irs.gov/w4*. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

---

## Personal Allowances Worksheet (Keep for your records.)

A  Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . . . . . . . . . . . . . . **A** _____

B  Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,500 or less.

} . . . **B** _____

C  Enter "1" for your **spouse.** But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . . . . . . . . **C** _____

D  Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . . . . **D** _____

E  Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . **E** _____

F  Enter "1" if you have at least $1,900 of **child or dependent care expenses** for which you plan to claim a credit . . . **F** _____

(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G  **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
- If your total income will be less than $61,000 ($90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three to seven eligible children or **less** "2" if you have eight or more eligible children.
- If your total income will be between $61,000 and $84,000 ($90,000 and $119,000 if married), enter "1" for each eligible child . . . **G** _____

H  Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ▶ **H** _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed $40,000 ($10,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

-------------------------------- **Separate here and give Form W-4 to your employer. Keep the top part for your records.** --------------------------------

## Form W-4
Department of the Treasury
Internal Revenue Service

## Employee's Withholding Allowance Certificate

▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

OMB No. 1545-0074

**2012**

| 1  Your first name and middle initial | Last name | 2  Your social security number |
|---|---|---|

| Home address (number and street or rural route) | 3 ☐ Single  ☐ Married  ☐ Married, but withhold at higher Single rate. |
|---|---|
| | **Note.** If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |
| City or town, state, and ZIP code | 4  If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ ☐ |

5  Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2) **5** _____

6  Additional amount, if any, you want withheld from each paycheck . . . . . . . . . . . . . . . . . **6** $ _____

7  I claim exemption from withholding for 2012, and I certify that I meet **both** of the following conditions for exemption.
- Last year I had a right to a refund of **all** federal income tax withheld because I had **no** tax liability, **and**
- This year I expect a refund of **all** federal income tax withheld because I expect to have **no** tax liability.

If you meet both conditions, write "Exempt" here . . . . . . . . . . . . . . . . . . ▶ **7** _____

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

**Employee's signature**
(This form is not valid unless you sign it.) ▶                                                    **Date** ▶

| 8  Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) | 9 Office code (optional) | 10  Employer identification number (EIN) |
|---|---|---|

**For Privacy Act and Paperwork Reduction Act Notice, see page 2.**    Cat. No. 10220Q    Form **W-4** (2012)

**EDD** Employment Development Department
State of California

# EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

| Type or Print Your Full Name | Your Social Security Number |
|---|---|

| Home Address (Number and Street or Rural Route) | Filing Status Withholding Allowances |
|---|---|
| | ☐ SINGLE or MARRIED (with two or more incomes) |
| City, State, and ZIP Code | ☐ MARRIED (one income) |
| | ☐ HEAD OF HOUSEHOLD |

1. Number of allowances for Regular Withholding Allowances, Worksheet A _____

   Number of allowances from the Estimated Deductions, Worksheet B _____
      Total Number of Allowances (A + B) when using the California
      Withholding Schedules for 2012 _____
         OR

2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C _____
      OR

3. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under
   the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act.          (Check box here) ☐

*Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.*

Signature _____          Date _____

| Employer's Name and Address | California Employer Account Number |
|---|---|

- - - - - - - - - - - - - - - - - - - - - - - - - - cut here - - - - - - - - - - - - - - - - - - - - - - - - - -

Give the top portion of this page to your employer and keep the remainder for your records.

## YOUR CALIFORNIA PERSONAL INCOME <u>TAX MAY BE UNDERWITHHELD</u> IF YOU DO NOT FILE THIS DE 4 FORM.

*IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.*

PURPOSE: This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

(1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,

(2) You claim additional allowances for estimated deductions.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables. **If you rely on the number of withholding**

**allowances you claim on your Form W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

<u>CHECK YOUR WITHHOLDING:</u> After your Form W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form, and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

**EXEMPTION FROM WITHOLDING** (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (i) your spouse is a member of the armed forces present in California in compliance with military orders; (ii) you are present in California solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under this act, check the box on Line 3. You may be required to provide proof of exemption upon request.

**IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD.**

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES          800-852-5711 (voice)
                                                          800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES  (Not Toll Free)    916-845-6500

The *California Employer's Guide* (DE 44) provides the income tax withholding tables. This publication may be found on the Employment Development Department's (EDD) website at **www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm**. To assist you in calculating your tax liability, please visit the Franchise Tax Board's website at: **www.ftb.ca.gov/individuals/index.shtml**.

**NOTIFICATION:** Your employer is required to send a copy of your DE 4 to the Franchise Tax Board (FTB) if it meets either of the following two conditions:

• You claim more than 10 withholding allowances.
• You claim exemption from state or federal income tax withholding and your employer expects your usual weekly wages to exceed $200 per week.

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to:
    W-4 Unit
    Franchise Tax Board MS F180
    P.O. Box 2952
    Sacramento, CA 95812-2952
    Fax: 916-843-1094

Your letter should contain the basis of your request for review. You will have the burden of showing the federal determination incorrect for state withholding purposes. The FTB will limit its review to that issue. The FTB will notify both you and your employer of its findings. Your employer is then required to withhold state income tax as instructed by FTB. In the event FTB or IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your Form W-4/DE 4, you may be subject to a penalty.

**PENALTY:** You may be fined $500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided for by Section 19176 of the California Revenue and Taxation Code.

## INSTRUCTIONS — 1 — ALLOWANCES*

When determining your withholding allowances, you must consider your personal situation:
— Do you claim allowances for dependents or blindness?
— Are you going to itemize your deductions?
— Do you have more than one income coming into the household?

**TWO-EARNER/TWO-JOBS:** When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with <u>one</u> employer. Do <u>not</u> claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or Form W-4 filed for the highest paying job and zero allowances are claimed for the others.

**MARRIED BUT NOT LIVING WITH YOUR SPOUSE:** You may check the "Head of Household" marital status box if you meet <u>all</u> of the following tests:
(1) Your spouse will not live with you <u>at any time</u> during the year;
(2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; <u>and</u>
(3) You will file a separate return for the year.

**HEAD OF HOUSEHOLD:** To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the <u>entire</u> year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

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### WORKSHEET A                    REGULAR WITHHOLDING ALLOWANCES

(A) Allowance for yourself — enter 1 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . (A) _____

(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 . . . . . . . . . . . (B) _____

(C) Allowance for blindness — yourself — enter 1 . . . . . . . . . . . . . . . . . . . . . . . (C) _____

(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 . . . . . . . (D) _____

(E) Allowance(s) for dependent(s) — do not include yourself or your spouse . . . . . . . . . . . . . . . (E) _____

(F) Total — add lines (A) through (E) above . . . . . . . . . . . . . . . . . . . . . . . . . . (F) _____

---

## INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. Use last year's FTB 540 form as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each $1,000, or fraction of $1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

---

### WORKSHEET B                    ESTIMATED DEDUCTIONS

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB 540 form . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 1. _____

2. Enter $7,538 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or $3,769 if single or married filing separately, dual income married, or married with multiple employers . . . . . . . . . . . . . . . . . − 2. _____

3. Subtract line 2 from line 1, enter difference . . . . . . . . . . . . . . . . . . . . . . = 3. _____

4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) . . . . . . . . . . + 4. _____

5. Add line 4 to line 3, enter sum . . . . . . . . . . . . . . . . . . . . . . . . . . . . = 5. _____

6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) . . . . . . . − 6. _____

7. If line 5 is greater than line 6 (if less, see below);
   Subtract line 6 from line 5, enter difference . . . . . . . . . . . . . . . . . . . . . . = 7. _____

8. Divide the amount on line 7 by $1,000, round any fraction to the nearest whole number . . . . . . . . 8. _____
   Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.

9. If line 6 is greater than line 5;
   Enter amount from line 6 (nonwage income) . . . . . . . . . . . . . . . . . . . . . . . 9. _____

10. Enter amount from line 5 (deductions) . . . . . . . . . . . . . . . . . . . . . . . . . 10. _____

11. Subtract line 10 from line 9, enter difference . . . . . . . . . . . . . . . . . . . . . . 11. _____
    <u>Complete Worksheet C</u>

---

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California Personal Income Tax (PIT) withholding and PIT wages. This new law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 888-745-3886.

## WORKSHEET C                    TAX WITHHOLDING AND ESTIMATED TAX

1.  Enter estimate of total wages for tax year 2012 . . . . . . . . . . . . . . . . . . . . . . . . . . .  1. _____

2.  Enter estimate of nonwage income (line 6 of Worksheet B) . . . . . . . . . . . . . . . . . . . .  2. _____

3.  Add line 1 and line 2. Enter sum . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  3. _____

4.  Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) . . . .  4. _____

5.  Enter adjustments to income (line 4 of Worksheet B) . . . . . . . . . . . . . . . . . . . . . . . .  5. _____

6.  Add line 4 and line 5. Enter sum . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  6. _____

7.  Subtract line 6 from line 3. Enter difference . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  7. _____

8.  Figure your tax liability for the amount on line 7 by using the 2012 tax rate schedules below . . . . . . . .  8. _____

9.  Enter personal exemptions (line F of Worksheet A x $112.20) . . . . . . . . . . . . . . . . . . . .  9. _____

10. Subtract line 9 from line 8. Enter difference . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  10. _____

11. Enter any tax credits. (See FTB Form 540) . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  11. _____

12. Subtract line 11 from line 10. Enter difference. This is your total tax liability . . . . . . . . . . . . . . .  12. _____

13. Calculate the tax withheld and estimated to be withheld during 2012. Contact your employer to
    request the amount that will be withheld on your wages based on the marital status and number of
    withholding allowances you will claim for 2012. Multiply the estimated amount to be withheld by
    the number of pay periods left in the year. Add the total to the amount already withheld for 2012 . . . . . .  13. _____

14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional
    taxes withheld . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  14. _____

15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4 . .  15. _____

**NOTE:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

*THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2012 ONLY*

### SINGLE OR MARRIED WITH DUAL EMPLOYERS

| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | | OF AMOUNT OVER . . . | PLUS* |
|---|---|---|---|---|
| $0 | $7,316 | 1.100% | $0 | $0.00 |
| $7,316 | $17,346 | 2.200% | $7,316 | $80.48 |
| $17,346 | $27,377 | 4.400% | $17,346 | $301.14 |
| $27,377 | $38,004 | 6.600% | $27,377 | $742.50 |
| $38,004 | $48,029 | 8.800% | $38,004 | $1,443.88 |
| $48,029 | $1,000,000 | 10.230% | $48,029 | $2,326.08 |
| $1,000,000 | and over | 11.330% | $1,000,000 | $99,712.71 |

### MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS

| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | | OF AMOUNT OVER . . . | PLUS* |
|---|---|---|---|---|
| $0 | $14,632 | 1.100% | $0 | $0.00 |
| $14,632 | $34,692 | 2.200% | $14,632 | $160.95 |
| $34,692 | $54,754 | 4.400% | $34,692 | $602.27 |
| $54,754 | $76,008 | 6.600% | $54,754 | $1,485.00 |
| $76,008 | $96,058 | 8.800% | $76,008 | $2,887.76 |
| $96,058 | $1,000,000 | 10.230% | $96,058 | $4,652.16 |
| $1,000,000 | and over | 11.330% | $1,000,000 | $97,125.43 |

### UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS

| IF THE TAXABLE INCOME IS | | COMPUTED TAX IS | | |
| OVER | BUT NOT OVER | | OF AMOUNT OVER . . . | PLUS* |
|---|---|---|---|---|
| $0 | $14,642 | 1.100% | $0 | $0.00 |
| $14,642 | $34,692 | 2.200% | $14,642 | $161.06 |
| $34,692 | $44,721 | 4.400% | $34,692 | $602.16 |
| $44,721 | $55,348 | 6.600% | $44,721 | $1,043.44 |
| $55,348 | $65,376 | 8.800% | $55,348 | $1,744.82 |
| $65,376 | $1,000,000 | 10.230% | $65,376 | $2,627.28 |
| $1,000,000 | and over | 11.330% | $1,000,000 | $98,239.32 |

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL FRANCHISE TAX BOARD:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES          800-852-5711 (voice)
                                                          800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES
(Not Toll Free)                                           916-845-6500

*marginal tax
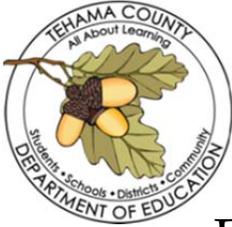
TEHAMA COUNTY DEPARTMENT OF EDUCATION
LARRY P. CHAMPION, SUPERINTENDENT

# DIRECT DEPOSIT AUTHORIZATION AGREEMENT

I, _____ _____, employee of _____
(Print Employee Name)    (Employee's Phone#)    (District Name)

hereby authorize the Tehama County Department of Education and the financial institution shown on the check(s) below, to deposit my month-end net pay into my account(s). If funds to which I am not entitled are deposited, I hereby authorize the Tehama County Department of Education either to direct the financial institution to return such funds or to request a "stop payment" of the Auto Deposit(s) and to issue a warrant for the correct amount. **This authority will remain in effect until I have signed the cancellation section below.**

___/___/_____        _____-___-_____        _____
(Date)                (Social Security Number)        (Employee's Signature)

| (Bank Account Number) | % (100% = Net Check) | or | (Flat Amount) | ☐ Checking OR ☐ Savings |
|---|---|---|---|---|
| (Bank Account Number) | % (100% = Net Check) | or | (Flat Amount) | ☐ Checking OR ☐ Savings |
| (Bank Account Number) | % (100% = Net Check) | or | (Flat Amount) | ☐ Checking OR ☐ Savings |

# ATTACH VOIDED PREPRINTED CHECK(S) HERE FOR ALL ACCOUNTS IDENTIFIED ABOVE

## CANCELLATION

I, _____ hereby request that direct deposit to the account number(s) above be discontinued effective one pay period after receipt of this request by the Tehama County Department of Education.

___/___/_____                        _____
(Date)                                (Employee's Signature)

**\*\*Termination of employment will inactivate this direct deposit request(s)\*\***

**\*\*Any leave of absence can suspend funds being direct deposited until employee returns to work\*\***

**Fact sheet listed on reverse side of form. Please provide a copy to employee upon request.**

# PAYROLL ELECTION FORM

This agreement replaces all prior agreements and will remain in effect until rescinded or replaced.

A new election can only be made at the start of a new school year, prior to August 15th.

Please select either A or B:

**A.** ☐ **- 11 CHECK OPTION:**
- I currently work 11 months and I understand that I will not receive a pay check in July.
- I understand that my pay dates will be the last week day of each month I work, except for the month of December in which pay day will be the last Friday before Winter Break (according to the approved TCDE Calendar).

**B.** ☐ **- 12 CHECK OPTION:**
- I currently work 11 months and I agree that a portion of my total salary will be withheld from my first 11 checks to accumulate money for the 12th net check.
- I understand that these funds will not earn interest and that I cannot change the amount of the withholding or draw on these funds during the year.
- I understand that my pay dates will be the last week day of each month, except for the month of December in which pay day will be the last Friday before Winter Break (according to the approved TCDE Calendar).
- I understand that my final (12th net check) will be paid on the last weekday of July.

EMPLOYEE NAME: _____      PHONE #:_____

SIGNATURE: _____      DATE: _____

Updated 5/17/2011

# TEHAMA COUNTY DEPARTMENT OF EDUCATION

Larry P. Champion, Tehama County Superintendent of Schools
1135 Lincoln Street • P.O. Box 689 • Red Bluff, CA 96080 • (530) 527-5811 • FAX (530) 529-4120

## EMPLOYEE INFORMATION UPDATE

Employee Name: _____     ☐ Regular Employee

Position Title: _____     ☐ Substitute Employee (teaching)

District: _____     ☐ Substitute Employee (non-teaching)


**PLEASE UPDATE THE FOLLOWING:**

☐     <u>NEW ADDRESS</u>

| Mailing: | Physical: |
|---|---|
| Address: _____ | Address:_____ |
| City/ST/Zip: _____ | City/ST/Zip:_____ |
| Phone: _____ | Phone:_____ |

☐     <u>NEW NAME</u>

New First & Last Name*: _____

Former First & Last Name: _____
*Social Security card must be updated to new name for payroll change to be implemented

_____ I verify that I have submitted a name change request to Social Security

☐     <u>NEW EMERGENCY CONTACT</u>

Emergency Contact Name **(Primary)**: _____

Relationship: _____

Emergency Contact Phone Number(s): _____

Emergency Contact Name **(Alternate)**: _____

Relationship: _____

Emergency Contact Phone Number(s): _____

Please send this form to your employing school district.  Substitute teachers should turn this form in to the Human Resource Services department at the Tehama County Department of Education.


_____     _____
Signature     Date


_____ notified ☐ Payroll ☐ Department ☐ Library ☐ TCSIG ☐ VSP
(date)

# District Name
# Employee Information Request

_____   _____   _____
Last                                First                              Middle

☐ Male    ☐ Female

_____   _____
Social Security Number             Birth date

**MAILING ADDRESS**                City, State, Zip                    Phone Number

_____   _____   _____
Position                           Site                               Start Date

Part Time ☐ Yes ☐ No               Regular ☐ Yes ☐ No                 Substitute ☐ Yes ☐ No

If you will be or are working part-time at another district, please indicate the name of the other district below:

_____
District

### RETIREMENT INFORMATION

**Please indicate if you have been or are a current member of any of the following retirement systems:**

☐  I am not a member of any retirement system

### _State Teacher's Retirement System Information (STRS)_

☐  I am a current member                        ☐  I am a RETIRED STRS member

☐  I was a member but have withdrawn my contributions

### _Public Employees Retirement System Information (PERS)_

☐  I am a current member                        ☐  I am a RETIRED PERS member

☐  I was a member but have withdrawn my contributions

_____              _____
Signature                                     Date

TEHAMA COUNTY DEPARTMENT OF EDUCATION
**PAYROLL COPIES REQUEST FORM**

Requests to Payroll for copies of W-2s, pay stubs, etc needs to be submitted in writing, preferably email, which should contain the following information:

- o Date of request: _____

- o Employee Name: _____

- o Last 4 digits of Social Security Number: _____

- o Department or District employer:_____

- o Type of document, i.e. W-2, pay stub, etc:_____

- o Date of original document:_____


- o Requested delivery method of copy:_____
  i.e. e-mail address (must be an @tehamaschools.org email address), regular mail, to be picked up, etc.


Copy requests are processed once per week. Please allow 5-7 business days.

**Note:**

- Photo Id is required when picking up the document and can only be picked up by payee/employee.
- In order to ensure privacy, payroll/confidential documents can not be faxed.  They can be e-mailed if you have a '@tehamaschools.org' email address.
- Document copies sent regular mail will be sent to the address currently in the payroll system.  If that address is not current, an 'Employee Information Form' will be required. This form is available on our TCDE Website or by request.
- If no longer a current employee, this form can be completed and returned via fax or email and must include a copy of driver's license (or a verifiable picture I.D.) and supporting documentation to support the new address.


Employee Information Update Form:
http://www.tehamaschools.org/department/human-resource-services/forms

This Agreement must be signed by the Employee and received by the Plan Administrator. If you participate in multiple 403(b) (TSA) accounts, all salary reductions must be on one SRA form. This Agreement is not effective until approved. This Agreement is irrevocable by the Employee as to any salary or amounts paid, but may be terminated or changed as to salary not yet paid. Compensation to be paid to this Employee shall be reduced by the sum indicated below per pay period starting with the compensation to be paid on the date requested below, or the first available payroll period after all requirements are satisfied. Please note that any SRA initiating contributions to be directed to a non-registered 403(b) provider must be rejected in conformance with California Education Code 25100 et. seq.

**THIS AGREEMENT SUPERCEDES AND REPLACES ALL PRIOR 403(b) (TSA) SALARY REDUCTION AGREEMENTS – INCLUDING THE AMOUNT(S), PROVIDER(S), AND EFFECTIVE DATE(S).**

**Check here if you are contributing to another retirement plan:** ☐

| **EMPLOYER NAME:** | | | |
|---|---|---|---|
| Employee Name | Social Security Number | Date of Birth | Date of Hire |
| Phone (Day) / Phone (Home) | Mailing Address | | City, State, Zip |
| Email Address | Salary Reductions: ☐ 10-months ☐ 11-months ☐ 12-months | | ☐ Classified ☐ Certificated |

**403(b) PLAN – TSA :** Check Box: **Agent/Broker must also sign below for all annuity sales.**

☐ This is to **Initiate/Start** a New 403(b) (TSA) SRA **(Check only if not currently participating)**
☐ This is to **Change** the **Amount** of my currently existing 403(b) (TSA) Salary Reduction Agreement
☐ This is to **Change** my **Company/Provider**
☐ This is to **Terminate/Stop** my 403(b) (TSA) SRA (Indicate below the Effective Date & Company/Provider Name)
☐ There is **NO Change** to my currently existing 403(b) (TSA) SRA

**Monthly Amount** $ _____ **Effective** with my payroll date (mm/dd/yyyy): _____, 20_____

The Employer in accordance with the employer's 403(b) Plan shall transmit the above in the following manner:

**Company/Provider Name:**

**Company/Provider Name:**

$_____ To: _____

Account # _____

$_____ To: _____

Account # _____

$_____ To: _____

Account # _____

| **FOR ENVOY USE ONLY**<br>**CalSTRS Registry ID#** | **FOR ENVOY USE ONLY** |
|---|---|
| | Deduction Code: |
| | Deduction Code: |
| | Deduction Code: |

**EMPLOYEE ACKNOWLEDGES** that Employee has read, understands, and agrees to the terms and conditions set forth on the reverse side of this form. Employee further understands that a termination of salary reduction contributions to a provider that has not complied with or maintained registration in conformance with California law relating to those registration requirements will mean that Employee may not resume contributions later to that non-conforming provider. IN WITNESS WHEREOF, this Agreement has been executed by and on behalf of the parties hereto and the Employee has read and understands the terms and conditions listed on the reverse side of this form.

**Employee Signature:** _____ **Date:** _____

**ADVISOR/BROKER INFORMATION:** **Agent/Broker Name:** _____ **Phone:** _____ **Email:** _____

**FOR ANNUITY SALES ONLY:** **By signing below, I agree that for annuity product being initiated within the Employer's 403(b) Plan that there is no life insurance component included within the annuity product and that no portion of the Employee's contribution to the Employer's 403(b) Plan is going toward the purchase of life insurance.**

**Agent/Broker Signature:** _____ **Date:** _____

**It is Hereby Agreed** by the Employer and the Employee that the certain valid existing employment contract (written or otherwise) made and entered into by and between the Employer and Employee be amended by salary reduction in the manner described above, and this Salary Reduction Agreement be incorporated therein by reference and made a part thereof as if set out therein in full, as of the date of this Salary Reduction Agreement ("Agreement").

This Agreement supersedes and replaces all previous Agreement(s) naming the providers designated above. Employee agrees that no more than one Salary Reduction Agreement may be in effect at any time, listing all 403(b) (TSA and Roth) and/or DCP/457(b) accounts to which payments are made by the Employer, and that this Agreement can only be effective with respect to compensation not yet received by or made available to the Employee.

1. Employee releases any rights, present and future, to receive payment from the Employer of sums resulting from such Agreement in any form except (a) the right of the Employee's estate to receipt of sums so paid at death, or (b) the right to the Employee upon termination of employment by reason other than death, to personally receive all or any part of the amount specified for which service has been rendered but which has not been transmitted to the designated provider(s).

2. This Agreement shall automatically apply to the employment contract entered into between the Employer and Employee for each succeeding calendar year unless amended or terminated by a thirty (30) day  written notice to the Administrator of the Plans.

3. Employee acknowledges that:

   a. For purposes of this Agreement, the "Accommodating Parties" are the Employer, its governing board, the County Superintendent of Schools, and officers and employees respectively. The Accommodating Parties do not recommend to any individual employee participation in the 403(b) (TSA and Roth) and/or DCP/457(b) Plan. The fact that a particular investment option may be available under the Employer's 403(b) (TSA and Roth) and/or DCP/457(b) Plan does not constitute an endorsement, recommendation, or approval of any kind by any of the Accommodating Parties, and they do not warrant any particular tax consequence to the employees who elect to participate.

   b. Employer agrees to contribute any amounts on Employee's behalf into the 403(b) annuity(ies) or custodial account(s) selected by Employee with the proper identification of pre-tax contributions and after-tax Roth 403(b) contributions to aid in proper allocation to segregated accounts by the Service Provider(s). It is intended that the requirements of all applicable state and federal tax rules and regulations (Applicable Law) will be met.

   c. Any amounts held under the 403(b) (TSA) and DCP/457(b) Plan shall be subject to the terms of the Plan Documents, and amounts held in either the 457(b) Plan or 403(b) (TSA and Roth) Plan for Employee shall be subject to federal and state statutes, and to any terms, conditions and restrictions imposed by any investment option in which Employee's deferrals are invested. Any amounts contributed to the 457(b) Plan, and the earnings thereon, shall be held in Trust as defined in Section 401(f) of the Code for the exclusive benefit of Employee and Employee's beneficiary or in an annuity contract or custodial account as defined in IRC 401(f). Amounts contributed to the 403(b) TSA Plan and earnings thereon shall be held in IRC 403(b)(1) Annuity Contracts, or IRC 403(b)(7) custodial accounts. Any amounts contributed to the 403(b) Roth Plan and earnings thereon shall be held in IRC 402A Roth accounts.

   d. Employee has elected to participate, and has determined the amounts of salary reduction and the investment options into which such amounts shall be invested, and has not relied in any manner on the Accommodating Parties. Employee acknowledges that 403(b)  (TSA and Roth) investment choices are limited only to those that are vendors specified in the Plan Document  and are properly registered with the California State Teachers' Retirement System, in accordance with California law. Employee further understands that comparative data regarding the available products is available to employee on web site www.403bcompare.com.

   e. In selecting among the available investment options, Employee understands that equity-based options may result in loss of all or a portion of the contributions, and other types of accounts may include surrender or withdrawal charges for a specific period of time.

   f. The Salary Reduction Contribution Amounts ("SRCA") selected by Employee do not exceed the maximum allowable contribution ("MAC") limits that may be excluded from gross income under the applicable provisions of the Tax Code regardless of the number of accounts to which contributions are being made; and Employee further agrees that Employer or designee may amend the SRCA and/or suspend any portion thereof, so as to not permit the Employee to exceed his/her MAC limits, and authorizes Employer or designee to then resume the previous SRCA effective with the first payroll period of the following tax year; and Employee further acknowledges that Administrator and/or Employer may require corrective distributions if Employee's MAC limits are exceeded.

   g. Employee acknowledges that the Administrator and/or Employer may terminate this Agreement at any time in the event the employee, or the provider of the investment options under the Plans, fails to comply with the 457(b) and/or 403(b) Plan federal and state regulations and/or the procedures and/or rules established by the Administrator and/or Employer. This will include violation of any other applicable Agreements with the Employer.

   h. Employee certifies that he or she has received a prospectus (in the case of an equity investment option) or similar disclosure document, including, if applicable, a copy of the annuity contract and understands any applicable sales and/or management fees or other charges.

4. Employee agrees that the Accommodating Parties shall have no liability whatsoever for any loss suffered by the Employee with regard to the selection of a provider and its investment options; or the solvency, operation of, or benefits provided by said provider; nor liability for any loss suffered by Employee by reason of the transmittal of any funds pursuant to this or any other Agreement.

5. Employee acknowledges that there are rules set forth in IRC Sections 457(b), 402(g), 415 (c), and 414(v) of the Code that limit the maximum amount of salary reduction that can be made in any calendar year; that Employee, Employer, and/or Administrator may require knowledge of the Employee's current and past participation in salary reduction programs of the Employer and/or any other employer to determine the MAC limits. Furthermore, as it relates to 403(b) Plans, Employee acknowledges that the total of the pre-tax contributions and the after-tax contributions cannot exceed the elective deferrals limits of IRC 402(g) and, if applicable the age 50+ catch up option under IRC 414(v).

6. The Employee agrees to hold harmless and indemnify the Accommodating Parties from any and all damages that may result from Employee's participation in the Employer's 403(b) (TSA and Roth) and/or DCP/457(b) Plans, and further agrees to hold harmless and indemnify the Accommodating Parties and the Administrator from any and all damages that may result including any incorrect calculation of Employee's MAC limits due to incorrect information provided by Employee. Indemnification from damages shall include any tax, interest, penalties or assessments or related costs that may be incurred by or imposed upon the Accommodating Parties and/or Administrator. The Employee agrees and authorizes the Employer to recover indemnification through payroll deduction or, at the option of the Employer, through any other legal process.

---

### PROCESSING INSTRUCTIONS

The Administrator must receive this Agreement no later than the **LAST BUSINESS DAY OF THE MONTH TO BE PROCESSED FOR THE LAST DAY OF THE FOLLOWING MONTH**

Deliver the completed SRA by: US Mail or Fax toll free to: 1-877-513-2272
Envoy Plan Services • 211 E. Main Street, Suite 100 • Lakeland, Fl  33801
Processing questions contact Envoy Plan Services at:
**(800) 248-8858 • Fax: 877-513-2272 • www.envoyplanservices.com**

403(b) Only Revised 7-20-09

# Envoy Plan Services

# TRANSACTION REQUEST FORM

Date Stamp

**To facilitate your transaction request, this form MUST accompany any contract exchange, rollover, distribution or loan request paperwork provided by your 403(b) or 457(b) investment company or representative. This form must be completed and signed by the Participant.**

Employer Name: _____

Participant Name: _____
            *First*             *MI*            *Last*

Address: _____

City, State, Zip Code: _____

Social Security #: _____ / _____ / _____      Date of Birth: _____ / _____ / _____

Daytime Phone No: (_____) ____-_____      Email: _____

Agent Name: _____      Agent Phone Number: _____

## Please Select Type of Transaction.

☐  **403(b) CONTRACT EXCHANGE**: This is the exchange or transfer of your 403(b) assets from one provider with your current employer to another provider on your employers approved provider list.

To be eligible for a Contract Exchange (transfer), you must still be employed with the employer listed above and the receiving provider must be an approved provider within the employer's 403(b) Plan.

Please submit the completed Contract Exchange (transfer) paperwork, along with this form to Envoy Plan Services (address and fax number listed below). **I am transferring my 403(b) account:**

*FROM*: _____  *TO*: _____

☐  **LOAN REQUEST:**      **Account Type:**  ☐ 403(b)  ☐ 457(b)

                         **Account Name**: _____

**Please list (or attach on a separate sheet) all of your 403(b) & 457(b) accounts and providers**

**Loan Amount Requested:**  $ _____  **To Be Paid Back in:** _____ **Years**

**This Loan is for:**      ☐ **General Purpose Loan**  ☐ **Purchase of my principal place of residence**

☐  **DISTRIBUTION from my account with:** _____
                                            **(Investment Company Name)**

**Account Type:**  ☐ 403(b)  ☐ 457(b)

**Type of Distribution:**  ☐ Financial Hardship Withdrawal  ☐ 457(b) Unforeseen Emergency
FOR FINANCIAL HARDSHIP AND UNFORSEEN EMERGENCY THE HARDSHIP MUST BE FINANCIALLY DEFINED AND *DOCUMENTATION OF THE HARDSHIP/EMERGENCY MUST* ACCOMPANY THIS REQUEST. PLEASE REFER TO THE DEFINITIONS OF FINANCIAL HARDSHIP AND UNFORESEEN EMERGENCY ON THE TRANSACTION INSTRUCTION PAGE.

☐  Required Minimum Distribution (RMD)    ☐ Qualified Domestic Relations Order (QDRO)

☐  Cash Distribution
    I am eligible for a cash distribution due to:  ☐ Separation From Service or ☐ Age 59 ½

☐  Rollover of My Account
    I am eligible for a rollover of my account due to: ☐ Separation From Service or ☐ Age 59 ½  ☐ Purchase Service Credit from my State Retirement System

**Once completed, please forward this form and all other paperwork that I have submitted regarding this transaction to:**

☐ Participant    ☐ Mail to the same address as above or  ☐ Fax to: (_____) ____-_____

☐ Agent    ☐ Mail or ☐ Fax    Mailing Address: _____

    Fax: (_____) ____-_____

☐ Company    ☐ Mail or ☐ Fax    Mailing Address: _____

    Fax: (_____) ____-_____

**PARTICIPANT SIGNATURE:** _____  **DATE:** _____

**Please complete and submit this form, along with all paperwork pertaining to this request, to:**
**Envoy Plan Services c/o MidAmerica ● 211 E. Main St., Suite 100 ● Lakeland, Fl 33801 ● 800-248-8858 Fax: 877-513-2272**

# TRANSACTION REQUEST FORM INSTRUCTIONS

- All transaction requests must be submitted to Envoy Plan Services for review and certification on behalf of your Employer.

- A Transaction Request Form must be completed and accompany all transaction requests submitted to Envoy Plan Services.

- The Transaction Request Form is located on the Envoy Plan Services website at www.envoyplanservices.com.

- Transaction requests include:
  - Loans
  - Distributions
    - Separation from service
    - Age 59 ½
    - Required minimum distribution (RMD)
  - Rollovers
  - 403(b) Hardship Withdrawals
  - 457(b) Unforeseen Emergency
  - Contract Exchanges
  - Transfers
  - Qualified Domestic Relations Order (QDRO)

- Transaction Requests can take from 10 to 30 working days to go through the review and certification process.  In many circumstances, information must be requested and received from multiple outside entities, i.e. your Employer, any and all of the previous providers you have contributed to.  Or, we may need to obtain additional information directly from you.

- All transaction requests should include the Transaction Request Form AND all of the paperwork you have completed for your 403(b) or 457(b) provider.  Please do not send only the signature page.  We need to see all of the paperwork in order to make a proper evaluation of your request.

- All transaction requests should be sent to:



Envoy Plan Services

c/o MidAmerica Administrative & Retirement Solutions
211 E. Main Street, Suite 100
Lakeland, FL  33801

Phone Toll Free (800) 248-8858 • Fax Toll Free (877) 513-2272

# CHECKLIST FOR HIRING <u>PERS</u> RETIREE

**(Provide copy to County Office and include in employee file)**

District_____Date_____

Employee name_____Position_____

✓ **What type of retirement benefit is retiree receiving from CalPERS, i.e., service, disability, or industrial disability? _____ (IF OTHER THAN SERVICE, CONTACT CO OFC)**

<u>G.C. Section 21220.5  A retired person who has not attained the normal retirement age shall have a bona fide separation in service to the extent required by the Internal Revenue Code before working after retirement.</u>

✓ **What kind of CalPERS Employer did they retire from? _____**
✓ **What was their normal retirement age (schools is 55)?_____** If retired below normal retirement age, must have 60 calendar day separation in service **and** no verbal or written agreement to return to work as a "retired annuitant" between  retiree **and any** CalPERS employer before they retired.

<u>G.C. Section 21229 (b)   (1) Retiree cannot work, if during the 12-month period prior to appointment, retiree received unemployment insurance compensation for prior retired annuitant employment with the same employer?</u>
<u>Per School Employers Manual</u>-Employer may require retiree to provide them with a current Unemployment Insurance Benefit (UIB) printout from the Employment Development Department showing whether or not they have collected unemployment insurance within the last 12 months.

✓ **Did retiree receive unemployment compensation per above? _____**

<u>G.C. SECTION 21229 (a):  Retiree can only be employed for service that **does not exceed 960 hours** from July 1 through June 30 (fiscal year) for **all** PERS employers.</u>

✓ *Will employment exceed 960 hours? _____*

<u>**Rate of pay**</u> shall not be less than the minimum, nor exceed that paid by the employer to other employees performing comparable duties.  *CalPERS Circular Letter 200-002-12 **adds** that rate of pay is the base salary as listed in the employer's published (publicly available) salary schedule.*

✓ *Is rate of pay comparable? _____*
✓ *Listed on published (publicly available) salary schedule?_____*

<u>A retired person may serve without reinstatement from retirement or loss or interruption of benefits provided by PERS system upon **TEMPORARY** appointment during</u>
<u>1) Emergency to prevent stoppage of public business  **OR**</u>
<u>2) Retiree has **specialized** skills needed in performing work of limited duration</u>
*CalPERS Circular Letter 200-002-12, states the word "**TEMPORARY**"  applies to retirees employed as temporary "extra help" appointments---during #1 above OR to perform work of limited duration, i.e., elimination of backlog, special projects, work in excess of what the employer's permanent employees can do, etc.  **Retirees should not be appointed to vacant permanent part-time, vacant permanent intermittent, or vacant permanent full-time positions, even if the hours worked will not exceed 960 hours per fiscal year or the retiree will be subject to mandatory reinstatement from retirement.***

✓ *Is work retiree will be performing conform to above ?___*
✓ <u>*Per Circular Letter 200-002-12*</u> *the employer generally determines what specialized skills are required. What specialized skills does retiree have?_____ _____ _____*

*A retired person can work for more than one fiscal year for the same employer only if the employment is temporary "extra help" work as defined above.*

*G. C. Section 21221.  A retired person may serve without reinstatement from retirement or loss or interruption of benefits provided by this system, as follows:*

*(b) As a school crossing guard.*

*(g )Upon employment by a contracting agency to a position found by the governing body (COUNTY OFFICE), by resolution, to be available because of a **leave of absence** granted to a person on payroll status for a period not to exceed one year and found by the governing body to require specialized skills.  The temporary employment shall be terminated at the end of the leave of absence.  Appointments under this section shall be reported to the board and shall be accompanied by the resolution adopted by the governing body,*

*(h) **UPON INTERIM APPOINTMENT** by the governing body of a contracting agency (**COUNTY OFFICE**)to a vacant position during recruitment for a permanent appointment and deemed by the governing body to require specialized skills or during an emergency to prevent stoppage of public business. These appointments, including any made pursuant to Section 21229, shall not exceed a total for all employers of 960 hours in any fiscal year. The compensation for the interim appointment shall not exceed the maximum published pay schedule for the vacant position. When an appointment is expected to, or will, exceed 960 hours in any fiscal year, the governing body shall request approval from the board to extend the temporary employment. The governing body shall present a resolution to the board requesting action to allow or disallow the employment extension. The resolution shall be presented prior to the expiration of the 960-hour maximum for the fiscal year. The appointment shall continue until notification of the board's decision is received by the governing body. The appointment shall be deemed approved if the board fails to take action within 60 days of receiving the request. Appointments under this subdivision may not exceed a total of 12 months. The governing body of a contracting agency shall appoint a retired person only once under this subdivision. The interim appointment made under this subdivision shall not continue under Section 21229 after the 12 months.*

*FROM CalPERS Circular Letter*

- ✓ **Is retiree being appointed by the governing body (COUNTY OFFICE) as an interim appointment to a vacant position during recruitment for a permanent replacement? _____**
- ✓ **Compensation does not exceed maximum published (publicly available) pay schedule for vacant position? _____**

Interim appointment is limited to 12 months from the appointment date, with or without extension to work more than 960 hours as provided in G.C. section 21221 (h).  If an extension is needed, contact County Office of Education.

Interim appointment under this section cannot continue under G.C. section 21229 after the end of the       12-month term under G.C. section 21221 (h).

Retiree can be appointed only once under this G.C. section.

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INDEPENDENT CONTRACTOR

Member Handbook

Employer must submit the contract or employment agreement to CalPERS prior to the retiree accepting the employment.  To request approval for employment of a retired person as an independent contractor, submit your request along with a copy of the proposed contract or employment agreement and scope of duties to County Office of Education and CalPERS, Benefit Services Division, PO Box 942711, Sacramento, CA   94229-2711.

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EMPLOYMENT OR CO-EMPLOYMENT THROUGH A THIRD PARTY EMPLOYER

Member Handbook

Before employing, contact CalPERS. If the retired member will be an employee of the CalPERS employer under common-law principles, the retired member's employment could be subject to CalPERS restrictions, even if a third party employer pays the retired member's wage.  Direct specific questions to the Benefit Services Division at 888-225-7377 or by letter.

# Deceased Employee Checklist

Employee Name:_____  SSN_____  DOD _____

Notified by:_____

Date notified:_____

**Date**

**First**  _____Check with Benefits to find out Beneficiary Information

**Second**  _____Verify death certificate (either by a photocopy or seeing it)

**Third**  _____Contact HR and they will notify PERS/STRS

**Fourth**  _____Calculate final pay

**All wages are exempt from State and Federal Taxes**

**All wages are subject to Social Security and Retirement**
*Vacation Pay-offs are Subject to Social Security only, not PERS/STRS*
*Payments made to a beneficiary **after the calendar year** in which the employee died are exempt from Social Security*

* Back out all unearned accruals
* Calculate vacation pay-offs and take any necessary deductions
* zero out vacation once it is paid
* check for additional timecard payments

**Fifth**  _____Additional information and Release of Payment

**Spouse**
Provide 'Spouse' Beneficiary Form
Payment can be released immediately

**Non Spouse Beneficiary**
Payment released after 40 calendar days
Provide 'Non-Spouse' Beneficiary form
Provide 'Non-Spouse' Beneficiary with the 'Information' Document

# AFFIDAVIT OF SURVIVING SPOUSE
## SUCCEEDING TO TITLE TO COMMUNTIY PROPERTY

I, the undersigned, declare that:

1. The real property described below is the community property of the undersigned and _____ .

2. _____ died on _____, 19____, as evidenced by the attached certified copy of the decedent's death certificate.

3. I am the surviving spouse of _____, and title to the real property described below devolved to me under the provisions of Section 13500 of the California Penal Code.

4. I have not filed in any court of competent jurisdiction an election under Section 13502 of the California Probate Code to subject the real property described below to administration.

5. _____ is the person named in that deed, dated _____, 19____, executed by _____, on _____, 19____, in Book No. _____, of Official Records of _____ County, California, covering the property described below, which is situated in the City of _____, County of _____ _____, State of California.

I certify (or declare) under penalty of perjury under the laws of the state of California that the foregoing is true and correct.

_____       _____
Signature                                                          Date

State of _____)

County of _____)

On _____, before me, _____ a notary public in and for said state, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument, and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies) and that by his/her/their signature(s) on the instrument of the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.

_____
Notary Public

## Payroll Check Off Sheet

**Month** _____

| | |
|---|---|
| ☐ | **ESCAPE-PRE BALANCE** |
| ☐ | Timesheets Processed-LEAVES |
| ☐ | Timesheets |
| ☐ | Employees on Leave |
| ☐ | Post Leaves |
| ☐ | Calculate Differential |
| ☐ | Post W/C Checks |
| ☐ | New Employees |
| ☐ | Terminated Employees |
| ☐ | Anniversary (STEP) Increases |
| ☐ | Longevity Increases |
| ☐ | Emails |
| ☐ | Change File |
| ☐ | ENVOY/MA SRA CHANGES |
| ☐ | Sick Leave Probation Adj (6mths) |

| | |
|---|---|
| ☐ | Negative S/L, VAC, CT DOCKS |
| ☐ | Overpayment Docks |
| ☐ | Garnishments |
| ☐ | Reconcile Insurance Deductions |
| ☐ | Verify Deductions |
| ☐ | Reconcile Payroll |
| ☐ | Payroll Errors CHECK |
| ☐ | Credential Check |
| ☐ | STRS Check |
| ☐ | _____ |
| ☐ | _____ |
| ☐ | _____ |
| ☐ | _____ |
| ☐ | _____ |

# PAYROLL AUTHORIZATION

_____
District

The undersigned members of the Governing Board, or authorized employee, hereby certifies that the orders enumerated on the attached payroll have been approved or will be ratified at the subsequent Board Meeting.

It is hereby certified that all voluntary deductions listed are supported by a written revocable authorization from the employee, and that each certificated employee is performing in accordance with his credentials recorded with the Tehama County Superintendent of Schools.

Tehama County Superintendent of Schools is hereby authorized under the provisions of Education Code 42646 to transfer from our School District Fund(s) the amount that is to be distributed as the salary warrants and deduction warrants as designed by this payroll register.

_____10$^{th}$ Payroll          _____ Month End
            Month                                                      Month

Date:_____          Prepared by: _____

Authorized by: _____
            Member of Board of Trustees or Authorized Agent (E.C. 42632)

            Gross Payroll Total          _____

            Supplemental Payroll          _____

            Less Docks          <_____>

            **Grand Total**          _____