



Origination:	06/1994
Last Approved:	06/1994
Last Revised:	01/2017
Next Review:	01/2022
Owner:	Business & Fiscal Services Business & Fiscal Services
Policy Area:	Chapter 6 General Institution
References:	

AP 6325 Payroll

(Replaces current SBCCD AP 7135)

NOTE: Procedures on this topic are not required but are **suggested as good practice**. Local practice may be inserted and should address:

- Payroll periods (10 month, 11 month, 12 month)
 - Frequency of payment for particular classes of employees (once or twice or more often per payroll period)
 - Lead time needed for payroll record adjustment (e.g. name changes, etc.)
 - Procedures to be followed if wages are garnished
 - Procedures to be followed if an employee is underpaid
 - Procedures to be followed if an employee is overpaid
- **From current SBCCD AP 7135 titled Payroll**

The Payroll Department maintains payroll records, verifies payroll data, calculates various voluntary and involuntary deductions from pay, prepares payment vouchers, distributes pay warrants to the sites and prepares all federal, state and local payroll related reporting.

A. Payment Methods

Warrants are disbursed from the Campus Business Office on each campus, the Accounting Office at Central Services, by mail, or by electronic transfer according to the wishes of the employee. The employee must elect the method of disbursement at the time of hire. The Payroll Department must be notified in writing using the proper payroll form if any change in the method of disbursement is requested.

B. Withholding/Deductions

All required federal and state taxes will be withheld as authorized on the employee's W-4 form. Other involuntary deductions such as STRS and PERS payments will be automatically deducted. Employees may authorize voluntary deductions for such things as tax sheltered annuity payments which are on the County Schools Office approved list, professional dues, etc., which have been approved by the Board. Any changes requested to voluntary deductions must be received by the 15th of the month to be effective for the next pay period. When an employee changes categories of employment, all voluntary deductions for which an employee in the new category is ineligible will be cancelled.

C. Leave of Absence

Any employee who takes a leave of absence for any reason must contact both the Personnel and Payroll

Departments to discuss continuation of coverage for any employee benefits or other authorized payments during the leave.

D. Monthly Work Reports/Time Sheets

There are several methods of time reporting used in the District--one for permanent employees who are paid a salary, different methods for academic and classified employees who work on an hourly basis, student employees, etc. Permanent salaried employees report using the "exception" method. This method assumes that an employee works his/her regularly assigned hours unless an absence is reported on the work report. Hourly employees use the "positive" method in which actual hours of service rendered are entered on the work report. Reports not received in the Payroll Office in a timely manner may result in a delay in receiving a payroll warrant.

1. Permanent Employee Work Report

This category of employment includes all academic and classified employees who are paid a salary, that is to say, a fixed payment at regular intervals. This report is filed monthly by each permanent employee. Employees shall indicate each day or partial day of absence and the nature of that absence through the last working day of the month. The employee and employee's supervisor must verify and sign the report. Reports are due in the Payroll Office by the 3rd working day of the month following the month in which the work was performed. Address changes, W-4 changes, voluntary deduction changes, etc., must be received in the Payroll Office by the published monthly deadline to become effective the following month.

Absence codes are listed below. Definitions and terms/conditions for the various leaves are covered in board policy and/or union contracts.

- A - Unpaid Absence
- B - Bereavement Leave
- C - Conference
- E - Compensatory Time Earned
- FP - Family Care Leave, Paid
- FU - Family Care Leave, Unpaid
- I - Industrial Accident/Illness
- J - Jury Duty
- M - Military Duty
- N - Maternity
- P - Personal Necessity
- S - Sick Leave

Classified employees report minimum of one-hour increments;
academic employees report minimum of half- day increments.

- U - Compensatory Time Used
- V - Vacation

Classified employee report minimum of quarter-hour increments;
academic employees report minimum of hourly increments

2. Hourly Academic Employees

This section covers hourly instructional and non-instructional employees and permanent academic employees who are assigned an overload on an hourly basis. Hourly academic employees are paid

on the basis of an agreement produced on the campus and filed in the Payroll Office. In addition to the agreement, a monthly time sheet is required which indicates any missed hours and the reason for the absence.

Hourly academic employees report absences on the "Hourly Absence Report". The following codes are appropriate for hourly absence reporting:

- A - Unpaid Absence
- B - Bereavement Leave
- I - Industrial Accident/Illness
- J - Jury Duty
- P - Personal Necessity
- S - Sick Leave - academic employees report minimum of half-day increments

3. **Short-Term Hourly Employees**

Short-term hourly employees are employed in one or more of the categories established in the short-term hourly job descriptions. Short-term hourly employees report their hours worked on the "Hourly Classified Time Sheet."

4. **Student Employees**

Student Employees report their hours worked on the "Hourly Classified Time Sheet."

Reference:

Education Code Section 70902

Attachments:

[AP 6325 Payroll - Comments](#)
[AP 6325 Payroll - Legal Citation](#)
[AP6325-OLD.pdf](#)