



PAYROLL GUIDE FOR EMPLOYEES

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Purpose

The purpose of this guide is to provide general payroll information to employees.

Payroll Schedules and Pay Types

Employees are paid once a month. Payroll schedules are adopted annually by the Leon County School Board to be effective each July 1st and are available on the Payroll Department's webpage: [Finance / Payroll \(leonschools.net\)](http://leonschools.net). The payroll schedules identify pay dates, work days, and due dates for the various pay types or descriptions of employees. The nine different pay types established by the District are described as follows:

MID-MONTH PAYROLL

- **Pay Type 1 (196 days):** Instructional employees who have elected to have their contract paid in 10 checks (September thru June). This pay type is closed to new employees.
- **Pay Type 3 (185 days):** Non-Instructional employees such as Food Service, Bus Drivers, Paraprofessionals, etc., who are paid over 10 months (September thru June).
- **Pay Type 4 (252 days):** Hourly, OPS Students, and Substitutes.
- **Pay Type 5 (212 days):** Non-Instructional employees who are paid on a 10-month basis (September thru June).
- **Pay Type 7:** Extended School Year (ESY) and Summer Programs

END-OF-MONTH PAYROLL

- **Pay Type 2 (252 days):** Non-Instructional employees who are paid on a 12-month basis.
- **Pay Type 6 (196 days):** Instructional employees who are paid on a 12-month basis.
- **Pay Type 9 (240 days):** District and School Administrators - paid on a 12-month basis.
- **Pay Type AD:** Athletic Directors - paid on a 12-month basis.

Salary (Contract Pay)

FORMULA FOR SALARY (CONTRACT PAY)

Number of Days in Contract X Hours Per Day X Hourly Rate = Annual Contract

Annual Contract / (10 or 12 Months) = Monthly Salary

This formula is fairly straight forward and consistent provided the employee works without changes for the entire fiscal/school year. Employee's salaries will be calculated based on the number of days during the fiscal/school year upon separation of employment.

This formula does not apply to Pay Type 4 and 7 employees.

Supplements for most employees are paid on a 10-month basis from September through June.

Exempt and Non-Exempt Employees

Exempt employees are those in positions exempt from minimum wage and overtime requirements under the Fair Labor Standards Act (FLSA). Examples of exempt positions are Principals, Assistant Principals, Teachers, and Substitute Teachers.

Non-Exempt employees are covered under the FLSA and must be paid at least the minimum wage for all hours worked and an overtime premium for hours worked over 40 in a work week. **The Leon County Schools' work week begins on Sunday at 12:00 AM and extends through Saturday at 11:59 PM.** These positions include EDEP, 21st Century, Paras, Custodians, Tech Cons, Bookkeepers, Secretaries, Bus Drivers, etc. **Non-exempt employees are required to clock-in and out.**

NOTE: Non-exempt employees must be compensated with overtime pay or comp time for all additional time performing duties that are similar to their regular job. They cannot be considered volunteers unless they are performing a service that is completely unrelated to their regular job duties.

Overtime & Compensatory Time

Overtime:

Non-exempt employees who are required to work more than forty (40) hours during a given work week will be compensated for all hours physically worked in excess of forty (40) at the overtime rate of pay or awarded compensatory time equal to one and one-half

times the hours worked. Paid leave and holidays are not counted as hours worked for determining overtime hours.

Non-exempt employees required by a supervisor to work more than their required number of hours, but less than forty (40) hours during the work week, will be compensated for the additional hours at the straight time rate or awarded compensatory time at the straight time rate.

Employees cannot use leave during the same work week as earning overtime or comp time.

All overtime must be PRIOR approved by the Superintendent or his/her designee.

Compensatory Time for Non-Exempt Employees:

Non-exempt employees may earn Compensatory (comp) time off instead of receiving overtime pay during a given work week, which is leave earned.

Comp Time for Teachers:

Teachers are exempt employees and are not entitled to overtime or compensatory time approved in lieu of overtime pay provided to non-exempt employees under the **FLSA.** However, Teachers may accrue compensatory time consistent with the plan developed and approved through article 7.04 of the LCTA bargaining agreement. No monetary reimbursement shall be awarded for compensatory time for teachers.

Comp Time for Teachers is not administered by the Payroll or Benefits Departments. Please refer to the LCTA bargaining agreement for additional information.

Guidelines for Clocking in and out

Employees may not clock in before their designated start time or after their designated ending time without prior approval from their supervisor.

Employees must clock-in punctually at the beginning and end of their lunch break and work day. Employees are considered late when they arrive after their designated start time.

Employees must clock-in and clock-out for lunch breaks. An unpaid duty-free lunch break of at least thirty (30) minutes shall be provided for any employee scheduled to work more than four (4) consecutive hours unless prior arrangements have been made with the supervisor. The normal maximum amount of time for a lunch break is sixty (60) minutes. Site Administrators may flex work time individually with employees when, on rare occasions, lunch breaks extend beyond sixty (60) minutes for legitimate reasons.

Employees cannot take their lunch breaks at the beginning or end of a work day unless authorized by the Site Administrator due to staffing pressures or needs of the site.

Employees cannot clock in early when returning from lunch.

Employees shall be granted one fifteen (15) break near the middle of each four (4) consecutive hour work period except for documented and unusual instances of extreme work pressures demanding immediate attention.

Employees cannot take their work breaks at the beginning or end of a work day.

Employees cannot habitually clock-in and clock-out to maximize the fourteen (14) minute window surrounding each hour so as to minimize minutes worked each day or to maximize minutes used on lunch breaks.

Employees shall not clock in or out for another employee.

Employees must submit their timesheets at the beginning of each work week (Sunday at 12:00 AM and extends through Saturday at 11:59 PM) for the previous week after verifying the required number of hours for the workweek has been met.

From time to time, employees will need to make a correction on his/her timesheet for various reasons. Complete the "Timesheet Correction Request Form Prior to Being Processed by Payroll" form immediately and submit it to the employee at your site who handles timesheets.

Timekeeping and Rounding

To simplify timekeeping and the calculation of overtime or compensatory time, the number of hours worked by non-exempt employees will be rounded and calculated using the quarter-hour rounding method and seven (7) minute rule. This means that rounding will occur with each clock at the beginning and end of each lunch period and work day utilizing the following schedule:

- Seven (7) minutes before the hour to seven (7) minutes after the hour round to the top of the hour (i.e. 8:00).
- Eight (8) – twenty-two (22) minutes after the hour round to one-quarter (1/4) after the hour (i.e. 8:15).
- Twenty-three (23) – thirty-seven (37) minutes after the hour round to the (1/2) hour (i.e. 8:30).
- Thirty-eight (38) - fifty-two (52) minutes after the hour round to three-quarters (3/4) after the hour (i.e. 8:45).

Employees cannot habitually clock-in and clock-out to maximize the fourteen (14) minute window surrounding each hour so as to minimize minutes worked each day or to maximize minutes used on lunch breaks.

True Time and Time Off

True Time is the timekeeping system and Time Off is the Leave Accounting system for the District. The two systems will work in conjunction with each other.

The chart below outlines which pay types will be using which system(s):

PAY TYPE	DESCRIPTION	TRUE TIME	TIME OFF
		Clocking In and out	Leave Eligible
2	12 Month Non-Instructional, LESPA, LOCAL 1010, District Personnel, Custodians, Bookkeepers, Secretaries, etc.	√	√
3	10 Month Non-Instructional, LESPA, LOCAL 1010, Paraprofessionals, Bus Drivers, Bus Assistants, & Food Service	√	√
5	LESPEA - 10 Month Secretaries	√	√
1 & 6	LCTA – Teachers (>3.75 Hours per day)	N/A	√
AD	Athletic Directors (>3.75 Hours per day)	N/A	√
9	School & District Administrators	N/A	√
4	All Hourly Employees, Students, Substitute Teachers	√	N/A
7	ESY (Summer Positions)	√	N/A

Time and Leave Reconciliation

Employees are responsible for their own time sheets as well as time sheet accuracy.

Timesheets must reflect the employee's actual hours worked.

Employees must submit all leave requests (Time Off) and reconcile their leave and/or time every Monday. **All leave requests must be submitted and approved in order to appear on the (True Time) timesheets.**

Employees must submit their timesheets at the beginning of each work week for the previous week after verifying the required number of hours for the workweek has been met.

The Leon County Schools' work week begins on Sunday at 12:00 AM and extends through Saturday at 11:59 PM.

Employee's must reconcile and submit all timesheets prior to terminating employment, retiring, going on leave, transferring sites, etc. to ensure accurate payment.

Sub LESPA Time

According to LESPA contract, **any interested qualified LESPA employee or Educational Support Professional (ESP)** is eligible to earn sub-LESPA pay. This opportunity only applies to those in the LESPA bargaining unit.

ESPs who cover a class for a teacher for **2 or more hours** during the day should receive time and $\frac{1}{2}$ for **all** hours worked as a sub that day.

Hours worked less than 2 are not compensated.

Employees will be paid for Sub-LESPA time along with their regular pay.

True Time cannot accommodate the sub-LESPA process.

Employee's timesheets must reflect their regular scheduled hours in their LESPA position and sign in and out on the "Sub-LESPA Sign-in Sheet" to reflect the hours subbing in the classroom.

Workshops, Special Pay, & Extra Duty

Employees must track or record their actual hours for payment by **signing in and out on the appropriate sign-in sheet** for Workshops, Special Pay, and Extra Pay. Payment will be included in the employee's regular check.

Workshops:

Employees may be required to attend or instruct training sessions **outside of their normal work day** that are paid as Workshops.

Teachers are paid \$20 per hour for attending a workshop/training and non-Instructional employee are paid their hourly rate. Attending a workshop is not covered for retirement purposes by the Florida Retirement System (FRS).

Teachers are paid \$28 per hour for instructing a workshop/training. Instructing a workshop is covered for retirement purposes.

Special Pay:

Work performed by Instructional or Non-Instructional employees outside of their regular duties/hours after hours in a different capacity on an occasional or sporadic basis such as a ticket taker, admission worker, etc.

Extra Duty:

Work performed by non-instructional employees after hours in a different capacity on an occasional or sporadic basis and **paid for by an outside entity**, such as custodial type work is considered Extra Duty. Use the Extra Duty Payroll Form to pay employees for this type of work.

Unpaid Leave – LWOP - (Less than 10 Days)

Absences of **10 days or less** and not covered by any other type of leave are considered to be Leave without Pay (LWOP).

Employees must use all accrued paid leave prior to requesting unpaid leave unless he/she has been authorized in writing by a site administrator or designee to take unpaid leave of more than ten (10) days without exhausting paid leave due to unusual and compelling individual circumstances.

An employee may be authorized to take unpaid leave, other than the long-term unpaid leave only in unusual and compelling circumstances approved by the site administrator or designee such as serious personal or family illness or critical child care needs. An employee must submit a written request for such unpaid leave, specifying the reason(s) for such leave.

Employees who are on unpaid leave:

- Will not earn sick or annual leave
- Will not be paid for paid holidays if on unpaid status the day before the paid holiday
- Will not receive board contributions for insurance. An employee must receive salary for at least five (5) days during the pay period to be eligible to receive a Board contribution toward their health insurance.

A request for an unpaid leave of absence of ten (10) or less days must be approved by the employee's immediate supervisor before it is taken. The LWOP transactions will appear on employee's pay stubs as negative transactions.

Long Term Unpaid Leave (More than 10 Days)

Absences **more than 10 days** and not covered by any other type of leave is considered to be long term unpaid leave.

Employees in unpaid leave status will be paid the balance of his/her contract through the last working day before the leave begins. If the employee returns during the school year, his/her pay will be calculated beginning with the day he/she returns from leave through the end of the school year or termination date; whichever comes first.

The remaining contract upon his/her return from leave will be divided equally over the number of remaining checks for the school year. **Please be aware that this may result in lower pay checks for the remainder of the school year depending on the employee's position and pay type. This is more common among Instructional Staff.**

Paid Holidays

Paid holidays for each payroll cycle are listed on the payroll schedules located on Payroll's webpage: [Finance / Payroll \(leonschools.net\)](http://leonschools.net). Review the appropriate collective bargaining agreement for questions regarding holiday pay.

An employee must be in **paid status** (either at work or using leave time) the day before a holiday in order to be paid for the holiday.

Hourly, Student OPS, and Substitute Teachers (Pay type 4) are not eligible for paid holidays.

Unpaid holidays and non-working days for each payroll cycle are also listed on the payroll schedules located on Payroll's webpage: [Finance / Payroll \(leonschools.net\)](http://leonschools.net).

Federal Withholding

The Payroll Department uses the optional flat rate method for withholding taxes, which is currently 22% on supplemental wages. According to the IRS, supplemental wages are wage payments made to an employee as a separate payment from regular wages. Supplemental wages may include, but are not limited to:

- Bonuses
- Overtime payments
- Back pay and severance payments
- Retroactive pay increases
- Taxable fringe
- Payments for accumulated sick and annual leave

Payroll Forms

Wage and Tax Statement (W-2)

A W-2 is provided to each employee to report wages paid and taxes withheld. Employees who select the electronic version of the W-2 will receive an email once it is available. The paper version will be mailed **the last week of January to the address on record** to employees who did not select the electronic version.

Employee's Withholding Certificate (W-4)

The W-4 is used so that the employer can withhold the correct amount of federal income tax from the employee's pay check.

Employees may view their W-4 information and pay stubs in Employee Access. It is recommended that employees pay close attention to the amount of federal income tax being withheld from their pay.

Changes may occur during the year to an employee's family status such as marriage, divorce, additional children, etc. that may affect the amount of taxes withheld and will require a new W-4 to be completed. **The W-4 form can be accessed on the Payroll Department's webpage or by clicking on this link:** <https://www.irs.gov/pub/irs-pdf/fw4.pdf>.

Employees are urged to contact the Benefits Department immediately, if they have a family status change, because they only have 30 calendar days from the date of the qualifying event to make insurance changes.

Request for Information:

Employees may request information from the Payroll Department such as copies of pay stubs, W-2's, etc. There is a \$.15 charge for each page and there is a three (3) day waiting or processing period.

Direct Deposit Authorization:

Employees may request to have their pay deposited into **one** account at a financial institution of their choice by completing the Direct Deposit Authorization form. The account and routing numbers will need to be provided along with a voided check or documentation from the bank.

It may take at least 2 payroll cycles before the direct deposit takes effect. All Direct Deposit requests are subject to the prenotification process. Prepaid Debit Cards or RUSH type accounts cannot be used for direct deposit.

Direct Deposit Cancellation Request:

Employees may request to cancel an existing Direct Deposit by submitting the Direct Deposit Cancellation Request form. It may take at least two payroll cycles before the Direct Deposit is actually cancelled. A new Direct Deposit Authorization must be completed in order to reinstate each Direct Deposit. All Direct Deposit requests are subject to the prenotification process.

Union Dues Cancellation Form:

Employees may request to cancel their payroll deduction for membership dues to LCTA, LESPA, or LOCAL 1010 by submitting the cancellation form to the appropriate Union Representative. Once the Payroll Department receives the signed form from the union representative, the deduction will be removed.

Employee Access

Employee Access in Skyward is a useful tool for employees and allows the following:

- Personal Information – View and Edit address, spouse, demographic
- Check History – View and print pay stubs
- Check Estimator – Tool for employees to estimate checks
- Calendar and Fiscal Year-to-Date – View and print payment information
- Direct Deposit – View bank account information
- W2 – View and print current and historical W2's
- W4 – View current W4 information for tax purposes