

PAYROLL OVERVIEW

The Payroll Department is responsible for providing accurate and timely compensation to all faculty, staff, substitute teachers and temp employees in an efficient manner. We are also committed to maintaining the most current understanding of federal and state regulations regarding payroll in order to provide accurate information.

8.01 Employee Access to View Payroll Information

Employee Payroll information is available through Skyward Employee/Finance/HR. Employees can view pay history, W2's, W4 information, personal information, leave records and use the check estimator to calculate how possible changes would affect the next check amount.

8.02 Pay Calendar

Georgetown ISD has two (2) different types of payrolls each month. They are:

1. Monthly – Teachers, Counselors, Nurses, Librarians, Other Professionals, Administrators, Paraprofessionals and temporary employees are paid monthly. Employees are paid on the 25th of each month. If the 25th falls on a weekend or a holiday, payment will be posted on the last working day prior to the 25th.
2. Semi-Monthly – Substitute Teachers, Bus Drivers, Mechanics, Custodians, Maintenance, Cafeteria, and their substitutes, Parking Attendants, ASAP and summer workers are paid semi-monthly. Employees are paid on the 15th and the last day of the month unless that date falls on a weekend or holiday. If the 15th falls on a weekend or a holiday, payment will be posted on the last working day prior to the 15th.

8.03 Supplemental or Extra Duty Pay for GISD Employees

Supplemental or extra duty pay is paid to the employee on their regular scheduled paycheck. Separate checks for these duties will not be issued. The supervisor or administrator must submit complete Payroll Authorization spreadsheet found in Google Sheets. The employee's name, last 4 digits of their social security number and badge number, and the account code and description of the duties performed must be documented in the spreadsheet and any supporting documents and an original-signed Payroll Authorization spreadsheet must be submitted to Payroll by the deadline date posted on the web.

8.04 Payroll Deadline

The payroll deadline schedules for both monthly and semi-monthly employees are posted on the GISD website and can be accessed by clicking the "For Staff" link and selecting "Payroll Information" from the menu. The schedules are listed in the "Payroll Forms & Documents" section of the page. Each schedule includes the pay periods and timesheet due dates.

Substitute Teacher Pay and Forms

Substitutes are paid twice a month. They are paid on the 15th and last day of each month unless that date falls on a weekend or holiday. If the 15th falls on a weekend or a holiday, payment will be posted on the last working day prior to the 15th

The current substitute rate is \$95 per day for teacher and paraprofessional substitutes.

8.05 Direct Deposit/Electronic File Transfer

GISD is a mandatory direct deposit district. Employees may view and/or print their pay stubs through Skyward Employee Access.

All employees including substitutes, temporary employees and crossing guards are required to have direct deposit to any bank and are subject to a pre-note process to check for accuracy of the account information. The pre-notes are processed twice a month. If an employee misses the pre-note process, then it may delay the direct deposit for an entire pay cycle and they will receive a “live” check.

To add or change your direct deposit information, access Personal Information in Skyward Employee Access.

8.06 W-4, W-2, FICA and Medicare

W-4

A W-4 tax form is completed at the time of employment with Human Resources. If an employee would like to make changes after that, they may do so via the following link:

<https://docs.georgetownisd.org/Forms/W-4>

You will need your Employee ID number to begin the form. The number can be found on your GISD ID badge under your picture.

W-4 forms may be completed at any time, but all payroll deadlines still apply. There is a change of address form if you are not changing dependents. (Do not use a W-4 to change address.)

W-2

The W-2 forms are available through employee login to Skyward. If the employee elects to receive a printed copy of their W-2, it will be generated by the Payroll Department and distributed to the campuses on the last business day of January of the following year. At the end of that day, any remaining W-2's will be mailed to the address we have on file in Skyward.

FICA

GISD only deducts Medicare – 1.45% and 457/3121 Deferred Compensation – 7.5% from the paycheck of substitute or temporary employees or any other employee not eligible for Teacher Retirement System benefits. As of January 1, 2012, these employees are enrolled in the 457/3121 Deferred Compensation Plan as an alternative to Social Security (FICA). This plan is a tax-favored retirement program only available to governmental employers. Enrollment in this plan is a mandatory condition of employment with Georgetown ISD. Employees contribute 7.5% of their pay to this plan on a pre-tax basis and earn interest on their contributions.

Medicare

All employees hired after March 31, 1986 will have the Medicare tax portion (1.45%) of Social Security deducted from their paycheck.

8.07 Teacher Retirement System

Employment eligible for membership in TRS is: regular employment in a public, state-supported educational institution in Texas employed for ½ or more of the standard full-time workload and compensation paid at a rate comparable to the rate of compensation for other persons employed in similar positions. The exceptions to TRS membership would be a TRS retiree, a substitute (as defined by TRS rules), a person employed on a temporary (less than 4 ½ months), part-time (less than ½ time), seasonal, or irregular basis. All TRS eligible employees will have TRS and TRS Care deducted from their pay. The TRS retirement amount is 8.0% of the salary and is tax sheltered. The TRS Care amount is 0.65% of the salary and is not tax-sheltered. The TRS Care deduction is required by TRS to be paid by all employees and is used to partially fund the retiree health insurance program and is not-refundable.

8.08 COBRA

Upon employment termination, a letter is sent to the employee by TRS Active Care notifying them of their COBRA benefits along with the cost for those benefits.

The employee has 60 days from the date of eligibility to enroll and make the first payment for the COBRA coverage.

8.09 True Time Timesheets

Monthly paraprofessionals and semi-monthly employees will use the True Time system to record their attendance. At the **end** of each work week, paraprofessionals will electronically submit their weekly timesheets to their supervisor for approval. Supervisor approval must be completed no later than the **first working day of the next week**. (Be sure to have the required hours for the week before submitting to the supervisor.) It is the responsibility of the campus/department to make sure all timesheets have been submitted and approved on a weekly basis. Instructions are found in Section 8.15.

8.10 Skyward Time Off

All monthly employees who do not require a substitute will use the Skyward Time Off system to record their absences. Submitted absences will be electronically sent to the supervisor for approval. Please note that employee absences will NOT post until the supervisor has approved the absence. Therefore timesheets cannot be submitted until the absence has been approved.

8.11 Change of Name, Address, or Phone Number

For change of name, employees must provide a copy of the new social security card and W-4 to the Payroll Department for changes to be completed.

To update changes to your address and/or phone number, access Personal Information in Skyward Employee Access.

8.12 Employee Leave Procedures and Forms

Skyward Time Off

All leave days for the entire year are allocated each year on July 1st for 12-month employees and August 1st for all other employees. Each full-time employee earns leave at the rate of ½ work day for each 18 workdays of employment, up to the maximum of five workdays annually. Therefore, if an employee leaves the district and has used more leave days than earned, a deduction will be taken from the employee's paycheck based on their daily rate of pay and the amount of unearned leave taken.

Skyward Leave Types

There are 5 types of leave: Local Sick, State Personal, State Sick, Comp and Flex. Leave shall be recorded in half-day increments for all exempt employees and hourly for non-exempt employees.

1. Local Sick (LOC)
 - 5 days allotted first day of work calendar
 - Earned at a rate of .5 day every 18 days worked
 - Rolls from year to year
 - Does not transfer to other districts
 - If you leave GISD, LOC balance will be moved to Catastrophic Leave Pool
 - Maximum balance is 30 days
2. State Personal (STP)
 - 5 days allotted first day of work calendar
 - Earned at a rate of .5 day every 18 days worked
 - Rolls from year to year and district to district
 - No maximum balance
3. State Sick (STP)
4. Comp (Non Exempt Employees only)
 - Requires prior approval from supervisor
 - Supervisor may require employee to use Comp before any other type of leave
 - Maximum balance of 120 hours
 - Enforced by Campus Principal and Human Resources
 - Balance rolls from year to year
5. Flex Hours/Non-Paid Vacation Days
 - 239/244 day employees will be allocated a total of 10 days
 - 5 days on 11/1 and 5 days on 3/1
 - 230 day employees will be allocated 3 days on August 31st
 - For Non-Exempt Employees (True Time Timesheets) the balance is rolled forward
 - For Exempt Employees (do not use True Time) Use it or lose it (reduction after Winter Break). Hours are not paid at term

Comp Time

Procedures concerning comp time include the following: The supervisor must determine the need and approve comp time prior to the work being performed. Comp time is earned when the

employee is physically present on the job more hours than what is listed on their work calendar schedule per week, (i.e.: an employee required to work a minimum of 37.5 hours per week, but with supervisor approval works 38.5 hours would earn 1 hour of comp time.) Comp time is earned at a rate of 1x up to 40 hours and 1.5x for any time worked over 40 hours in any week (GISD time keeping is Monday-Sunday).

Comp time earned by employee may not accrue beyond a maximum of **120 hours** (Policy DEA Local). Records concerning comp time must be recorded and maintained in the Skyward system.

Absence Dock of Pay

Once an employee has exhausted all paid leave, the employee will be docked at their daily rate for any additional absence. If an employee uses True Time to record absences, their absences will deduct from the employee's total leave and populate their timesheet immediately.

Overtime Rules

Semi-monthly employees earn overtime when the employee is physically present on the job more than forty (40) hours in the work week. All overtime must be approved in advance by the immediate supervisor. Overtime must not be approved if the work needed is not an emergency and could wait until the next regular workday.

FMLA and Maternity Leave and Dock of Pay

FMLA and Maternity leave will need to be approved by the principal or supervisor and then also the Human Resources Department. The Payroll Department will need to be informed of the anticipated leave so that the employees' absences can be considered for dock purposes.

8.13 Employee Benefits

Health, Dental and Voluntary Insurance Enrollment

Health, Dental, and Voluntary insurance is eligible for enrollment either within 30 days of the hire date or during the open enrollment in July/August of each year. Enrollment materials are available online [GISD website, Benefits section](#).

Annuity – 403b or 457

Employees are eligible to contribute to an annuity through payroll deduction and are allowed to use their choice of company. GISD contracts with TCG Advisors as our third party administrator and forms must be processed through TCG Advisors. This can be done at any time of the year and can be changed as often as needed. All payroll deadlines would still apply for these changes. If an employee is paid semi-monthly, then the annuity amount would be divided over the two paychecks each month.

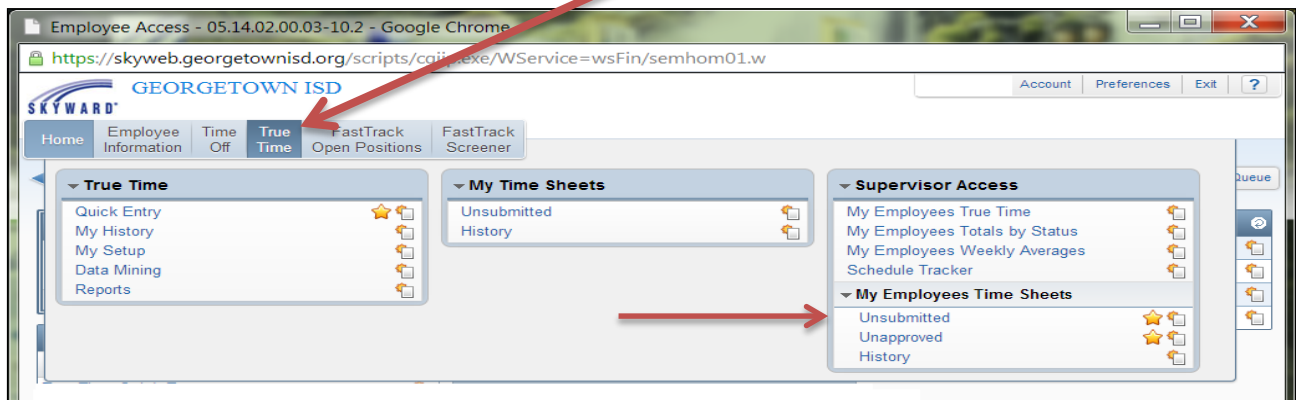
Cafeteria 125 Plan

The Cafeteria Plan begins in September each year and a new enrollment is required through First Financial Advisors. Enrollment is also allowed within 30 days of initial hire date. The Cafeteria Plan is allowed under the regulations of Section 125 of the Internal Revenue Code.

8.14 Instructions for Processing Unsubmitted/Unapproved Timesheets in Skyward

The following instructions should be repeated weekly until all timesheets have been submitted.

Go into Employee Access and click on the True Time Tab.



1. Unsubmitted Timesheets:

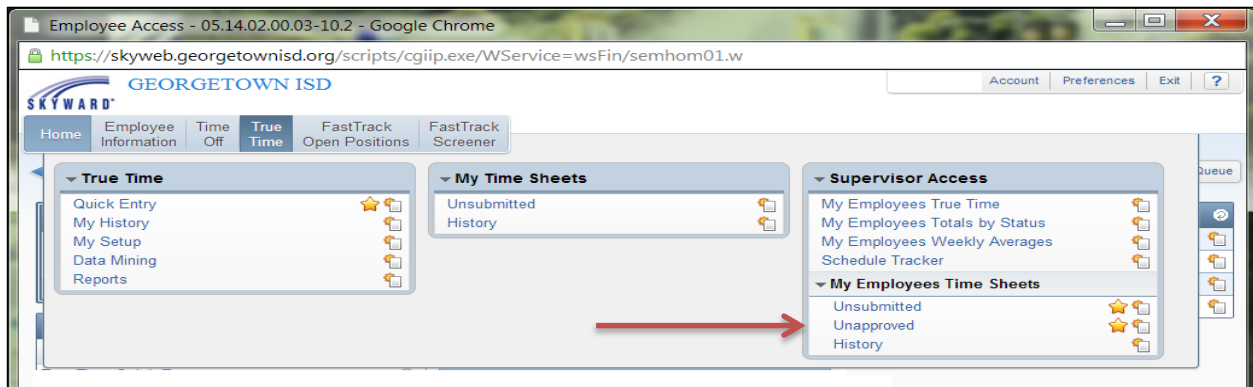
Confirm your filter is set to “Show All Employees Under Me”. A list of employees will be displayed. All employees with a “Y” in the fields of Previous Week(s) have not submitted timesheet(s).

Contact those listed that have not submitted and have them do so immediately. **Keep in mind that an employee cannot submit their timesheet if they have Time Off request awaiting approval.** If the employee needs a Time Off approved, please contact the Principal/Supervisor to perform approvals as needed.

The screenshot shows the Skyward interface displaying a table of 'My Employees Unsubmitted Time Sheets'. The filter is set to 'Show All Employees Under Me'. The table has the following columns: Last Name, First, Middle, SSN, Current Week, Previous Week 1, Previous Week 2, Previous Week 3, Previous Week 4, Previous Week 5, Pay Code, Level, and O. The table lists 17 employees, with the row for employee 'K' highlighted. A red arrow points to the 'Show All Employees Under Me' filter.

Last Name	First	Middle	SSN	Current Week	Previous Week 1	Previous Week 2	Previous Week 3	Previous Week 4	Previous Week 5	Pay Code	Level	O
C	Jl		1120	Y	Y	Y				CLERK	4.2	
C	Jl		5332	Y						TCAID	4.2	
D	D		6495	Y						TCAID	4.2	
E	Jl		4581	Y	Y					SEC	4.2	
K	M		3081	Y						SEC	4.2	
LI	S		4036	Y						COSEC	4.2	
M	N		3389	Y						SEC	4.2	
M	K		0854	Y						TCAID	4.2	
O	M		2777	Y						TCAID	4.2	
O	F		5350	Y						CLERK	4.2	
P	D		0999	Y						SEC	4.2	
R	D		0413	Y						TCAID	4.2	
R	C		6689	Y						SEC	4.2	
S	V		0697	Y						TCAID	4.2	

2. Unapproved Timesheets:



Confirm your filter is set to “Show All Employees Under Me”. When the filter is selected, you will see a list of employees that have unapproved timesheets.

- Each timesheet should be accessed and reviewed using View Time Sheet. If corrections are needed on the timesheet, deny the timesheet.
 - All adjustments should be made at the campus level prior to the Supervisor approval and submittal to Payroll.
- Since most timesheets are approved by you and then your Supervisor. it’s easy to tell what process the timesheet is at by looking at the **Status**;
 - **WFM – Waiting for your approval**
 - **WFH – Waiting for your Supervisors Approval**
- “Mass Approve” is not recommended
- Remind your Principal to approve Timesheets.

Some things to look for when reviewing timesheets are:

- ✓ Ensure that the timesheet TOTAL HOURS meets or exceeds the minimum number of hours required for the week.
- ✓ Days an employee may have not clocked out at the end of the day
- ✓ Employees that “earn” comp time by using local or state leave as an absence code that pushes their hours of work over the weekly minimum resulting in comp.
 - Local and State leave MAY NOT be converted to Comp.
- ✓ Removing their auto-lunch
- ✓ Excessive adjustments to their timesheet