

## PAYROLL PERIODS

The payroll period for East Sac County Community School District is monthly and bimonthly. Classified employees are paid on the 20<sup>th</sup> day of each month. Certified employees are paid on the 5<sup>th</sup> and the 20<sup>th</sup> of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It is the responsibility of the business manager to issue payroll to employees in compliance with this policy.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll periods of such employees will be followed.

Legal Reference: Iowa Code §§ 20.9; 91A.2(4), .3 (2013).

Cross Reference: 706.2 Payroll Deductions

Approved: 1/08

Reviewed: 1/12, 7/15

Revised: 1/12

PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, social security, and the Iowa Public Employees' Retirement System (IPERS).

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions will be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made at any time.

It is the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .15-.16; 422 (2013).

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved: 1/08

Reviewed: 6/11, 7/15

Revised:

UNPAID LEAVE

Unpaid leaves are at the discretion of the superintendent.

Legal Reference: 29 U.S.C. Sec. 2 13(a)  
29 C.F.R. Part 541

Cross References: 409.8 Licensed Employee Unpaid Leave  
414.8 Classified Employee Unpaid Leave

Approved: 1/08

Received: 6/11, 7/15

Revised:

UNPAID LEAVE-PAY DEDUCTION REGULATION

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the Business Manager. Within *15* business days of receiving the complaint, the Business Manager will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made.

This complaint procedure is available in addition to any other complaint process that also may be available to employees.