



## **Brownsville Independent School District Payroll Procedures**

Payroll Department

These Payroll Procedures are a guide to provide information and clarify established procedures. The information herein is subject to change.

**Mary D. Garza**  
**Administrator for Budget/Finance & Payroll**



# Brownsville Independent School District

## Payroll Procedures



The purpose of the Payroll Procedures is to provide information and clarify our established payroll procedures. The information herein is subject to change. Changes in district policies may supersede, modify, or eliminate the information summarized in these guidelines. No modifications or alterations of at-will relationships are intended by these guidelines.

All classified employees (paraprofessionals/auxiliary personnel) are covered under the Fair Labor Standards Act (FLSA). Classified employees are required to be paid overtime for work that exceeds 40 hours in one week. FLSA requires that all employees are to be paid at least minimum wage.

The Campus/Department Administrator will determine each employee's daily work schedule. All overtime must have prior approval of their direct Administrator, their Funding Administrator, if necessary, their Assistant Superintendent and the Superintendent or his designee.

### *Mission Statement*

The Brownsville Independent School District's Payroll Department's goal is to maximize efficiency in the payroll process. At the same time, we strive to maintain the highest degree of accuracy, courtesy, and professionalism in serving our clientele, the employees of the Brownsville Independent School District.

### *I. General Guidelines*

#### **Hours of Work**

The Brownsville Independent School District has adopted an eight-hour workday and a five-day workweek of forty (40) hours. Work schedules within the guidelines set out, including breaks and if applicable, rest breaks, are determined by the principal/administrator in charge within their discretion, and are subject to change at any time. **The Brownsville Independent School District's workweek is from Saturday at 12:00 a.m. through Friday at 11:59 p.m.**

#### **Paydays**

The month for Certified Personnel runs from the first to the last day of the month. All professional employees are paid monthly on the 25<sup>th</sup>. Classified Personnel are paid monthly and bi-weekly depending upon their positions.

#### **Flex Time (Make Up, Trade-Off, etc.)**

Flextime allows for an individual to make up time during the workweek or leave early during the workweek if they have met their forty hours. Flextime is only allowed within the same workweek and **must be approved in advance** by the Administrator. Employees flexing their schedule without prior approval may be subject to disciplinary action.



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### Unauthorized Work

The Administrator is responsible for ensuring that classified employees adhere to their assigned work schedule and do not work excess hours without authorization. If a classified employee continues to or is permitted to work before/after the shift or on the weekend, the District is required to properly compensate the employee.

Employees who, with the knowledge or acquiescence of their employer, continue to work after their shift is over, albeit voluntarily, are engaged in compensable working time. The reason for the work is immaterial; as long as the employer "suffers or permits" employees to work on its behalf, proper compensation must be paid. (29 CFR Sec. 785.11) What this means is that once a supervisor or administrator "allows" the employee to work, or knows that the employee is working, then the employee must be compensated. This is true whether the work is being performed at the place of business or at home.

### Extended Calendar Days

Employees **are not** permitted to work before or after their calendar year without prior written approval from the Assistant Superintendent for Human Resources, the Superintendent or his designee and require approval from the Board of Trustees. All requests must be made in advance of performing the work. A copy of the request must be submitted to the Administrator for the respective Human Resources Department. **Administrators cannot change work calendars without authorization from the Assistant Superintendent for Human Resources.**

### *Direct Deposit*

All employees will be paid through our Direct Deposit Program, in which their payroll checks are deposited directly to specified bank(s) or credit union(s). Employees must submit a signed Authorization Agreement for Direct Deposit Form, a personal check marked "VOID", or a preprinted deposit slip with the account number or a savings account card in order to verify transit routing and account numbers.

The Direct Deposit Authorization Form must be submitted to the Payroll Department by the due date of each month in order to be effective for the following month's payroll. If more than one account is requested then the employee must designate the amount or percentage to be placed in each account. The net amount of your paycheck will be deposited into the employee's primary account.

The employee must notify the Payroll Department before closing any accounts at least ten (10) business days before payday. If funds are rejected for an invalid or closed account, replacement checks will not be processed until seven (7) banking days after payday.

### *Form W-4*

All employees are required to prepare and submit a Form W-4 when hired. A current employee may file a new W-4 if at any time the number of withholding allowances he or she can claim increases. An employee **must** file a new W-4 within 10 days if the number of withholding allowances he or she can claim decreases.



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Employees should also file new W-4s after any change in their name or marital status. When requesting a name change the employee must show a new Social Security card with that new name to the Human Resources Department.

***If a new employee fails to furnish a W-4, the Payroll Department must withhold as if the employee is a single person who claims no withholding allowances. (This procedure also applies to employees who have not provided the District with a new Social Security Card with a change of name or number.)***

When a current employee submits a new W-4, the Payroll Department may give effect to the change with the next payment of wages on or after the date the new W-4 is filed. But it must be given effect no later than the first payroll period that ends on or after the thirtieth day after the revised W-4 is furnished. The filing of a false W-4 may be seen as tax evasion. [U.S. v. Williams (5<sup>th</sup> Cir., 1991) No. 90-5569]

If you are claiming exempt status from your federal income tax withholding on your current W-4, please note that this exemption is only valid for one calendar year. To continue to be exempt from Withholding in the next year, an employee must file a new Form W-4 by February 15<sup>th</sup> of that year. ***If the employee does not submit a new form then the district is required by law to withhold tax as if the employee is single with zero withholding allowances.***

### Earned Income Tax Credits (EIC)

The EITC, the earned income tax credit is a benefit for certain people who work and have low to moderate wages. A tax credit means more money in your pocket. It reduces the amount of tax you owed and may also give you a refund. It is a credit given to certain workers which may reduce the tax you owe or give you a refund even if you do not owe any tax.

## ***II. Teacher Retirement System of Texas***

### ***What is TRS?***

The TRS retirement plan provides service and disability retirement benefits and death benefits. The plan is administered as a qualified governmental retirement plan under the provisions of the U.S. Internal Revenue Code, Section 401(a). Thus, monthly member contributions are made on a pre-tax basis, meaning that at the time you receive your salary, you do not pay federal income tax on the portion of your salary used to make the contributions. Federal income tax on the contributions and interest is deferred until you receive a distribution from TRS, such as a refund or a retirement annuity. Amounts accumulated in your member account or your retirement benefits become taxable income in the years in which they are paid to you. As a governmental plan, TRS is not an "ERISA" plan under the federal Employees Retirement Income Security Act of 1974.

The TRS retirement plan is a defined benefit plan. This designation means that the amount of the benefit you are paid is determined under a formula established by law. Once you begin service retirement under the rules of the plan, you are eligible to receive a monthly benefit for life. Your monthly benefit is "defined" by the formula; it is not limited by the amount of your member contributions to your retirement account.



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### **Membership Waiting Period**

TRS membership begins on your first day of eligible employment with a TRS-covered employer. As a TRS member, you contribute 7.7 percent of your eligible compensation as your share of the funding for your benefits. Your employer is required to deduct the contributions from your salary on a pre-tax basis and forward them directly to TRS for each month of eligible employment. Membership in TRS is required by law for eligible employees; participation in the retirement plan cannot be waived.

### **Keep Your Mailing Address Current**

To receive your annual statement of account, newsletters, election ballots, information brochures, and other important communications, please inform TRS of any address change. If you work for an employer that uses TRAQS, the TRS Internet reporting system, you must report your change of address to your employer, who will submit it to TRS electronically. If you do not work for such an employer, you must complete and mail to TRS a "[Change of Address Notification \(pdf\)](#)" form (TRS 358).

### **Notify TRS of Name Changes**

TRS requires notification in writing when you change your name. The written notice must contain both your Social Security number and your signature. You must also include a copy of a court order or marriage license that authorizes your name change. There is no TRS form for submitting a name change. If you are working for a TRS-covered employer when your name changes, you must officially change your name in your employer's records to ensure that your employer's records and TRS records match.

### **Keep Beneficiary Designation Current**

TRS mails a [form TRS 15, Designation of Beneficiary \(pdf\)](#) to you after your membership begins. You should complete and return the form to TRS immediately. A completed form instructs TRS on how to distribute valuable active member death benefits, so keeping your beneficiary designation current is important. You should review your beneficiary designation when significant life events occur such as marriage, divorce, birth of a child, death of a spouse or designated beneficiary, or if the beneficiary becomes eligible for Medicaid or other "needs-based" assistance programs. **A divorce does not automatically revoke your former spouse as beneficiary.** Please see the topic "Beneficiary Designation by Members" in the [TRS Benefits Handbook \(pdf\)](#).

## ***III. District Related Activities***

***Administrators will not direct classified employees to participate in District activities not directly related to the employee's job duties. Neither shall Administrators ask, pressure, or in any way imply that these employees should participate in such events.***

All Brownsville Independent School District employees are free to attend or participate in district events of their own free will.

### **Volunteers**

The Department of Labor has defined "volunteer as a) an individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons without promise,



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expectation or receipt of compensation for services rendered is considered to be volunteer during such hours." However, individuals shall be considered volunteers only where their services are offered freely and without pressure or coercion, direct or implied, from an employer. (See Title 29, Part 553.101-553.103)

An individual shall not be considered a volunteer if the individual is otherwise employed by the same public agency to perform the same type of services as those for which the individual proposes to volunteer. (i.e. P. E. aide volunteering at a track meet, teacher aides supervising children at an Open House.)

**If a parent volunteer is also a public-school employee they may volunteer only if they are volunteering in their *own child's* classroom or in activities related directly to their own child's education without expectation of compensation.**

### **Volunteer Form**

Employees volunteering to participate in district events must first sign a Volunteer Commitment form prior to attending the event. These forms must be held at the campus/department.

### *Involuntary Attendance*

Attendance in volunteer activities is not voluntary, of course, if the supervisor or administrator requires it. Will their lack of volunteerism be reflected in their annual performance review? "It is not voluntary in fact if the employee is given to understand or led to believe that his present working conditions or the continuance of his employment would be adversely affected by nonattendance." (See Title 29, Part 785 of the Code of Federal Regulations)

## *III. Overtime Procedures*

### **Overtime Budget**

The district may allocate funds to be used for overtime payment. It is the Campus/Department Administrator's responsibility to work within the allocated amounts and verify available balances. Questions regarding your budget should be addressed with the Finance Department.

### **Overtime Defined**

Overtime includes any hours worked in excess of forty (40) hours in the same workweek. All overtime must be reflected on the employee's timesheet/timecard. Overtime cannot be waived by voluntary agreement between the supervisor and the employee. Classified employees cannot "donate" overtime or agree to reduced rates of pay or other types of payment for their time worked. Administrators allowing employees to work overtime without appropriate pay will be subject to disciplinary action. Overtime must be approved in advance by the Superintendent or his designee.

### *Compensatory Time*





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Section 7 (a) of the Fair Labor Standards Act (FLSA) requires that covered nonexempt employees receive not less than time and one half their regular rate of pay for hours in excess of forty worked in a work week. An agreement must be made prior to the performance of work and a record of compensatory time worked must be kept.

The Brownsville Independent School District has made the determination that employees will be paid overtime. **The Brownsville Independent School District does not allow compensatory "comp" time in lieu of overtime pay.**

### *Additional Work Approval Form*

The Additional Work Approval Form is required for any additional work performed beyond the normal schedule. The additional work account numbers and the number of hours worked must be indicated not only on the timesheet but also on the Additional Work Approval Form. The Additional Work Approval Form must have all required signatures and the original must be submitted to the Payroll Department along with the timesheet according to the corresponding timesheet deadline. The Administrator requesting the time worked must first verify the additional account number and receive advanced approval by the funding administrator prior to having the employee work this time.

**This form must only be used when the overtime is going to be charged to a different account number.**

## *IV. Records*

### **Timesheet/Timecard**

Each campus or department shall assign a Timekeeper for their location. Administrators/Principals have timekeeper access as well as approver access. Timekeepers add leave for those employees that are missing leave hours based on the absence from duty report that was filled out by their employee. Timesheets should be reviewed and if all leave is added and all corrections, made, timesheets should then be approved. The Payroll Department will then print the timesheets and begin processing payroll. The export processing will not begin until the timesheet is approved by the Campus/Department Administrator.

**Timesheet deadlines and Absence from Duty Reports will be strictly enforced. Failure to submit the reports in a timely manner will cause employees to be improperly docked, overpaid or not receive a check at all. Notice will be sent to the individual administrator/principal that the timesheets have not been submitted. Continued failure to meet timelines will be addressed through the Areas Assistant Superintendents.**



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***PLEASE NOTE: Employees are not authorized to sign in and out for other employees. Employees authorizing or asking others to do so will be subject to disciplinary action, up to and including, termination.***

Sign in logs signifying time are not to be maintained Please note that individual employees are not authorized to submit their own timesheets directly to the Payroll Department outside of the regular procedures.

Original Absence from Duty Reports, original supporting documentation and signatures from the employee and department/campus are due in the Payroll Department by 9:00 a.m. on the required due dates. Copies must be kept at the department/campus for three years.

It is recommended that at least two individuals be trained in the timesheet procedures, including payroll guidelines and due dates.

### ***Terminated Employees***

**A partial timesheet must be submitted five (5) days prior to payday for those employees who have terminated employment with the district.** This requirement applies to all 220, 227 and 245 day employees only. Failure of the campus/department to notify the Payroll Department will result in an overpayment to the employee.

### ***Supplemental Duty Composites***

All staff receiving supplement duty pay is required to use the Supplemental Duty Composite form. **The form must be complete and submitted by the due date or it shall be returned and not processed until the following pay period.** The form must include the following:

- Approval by Campus/Department Administrator and Funding Administrator
- Employee ID number, and account number
- Alphabetical order
- Must have timesheet and/ or sign in sheet for all employees listed approved by Campus/Department Administrator
- Must be received in the Payroll Office by the due date
- Do ***NOT*** alter the supplemental request form

### **Audits**

Random audits will be performed annually by the Internal Audit Department or by the Superintendent's designee to certify that the District is adhering to district, federal and state policies and procedures.

## ***V. Leaves and Absences***

### **Recording Leaves and Absences**

All leaves reported on the timesheet must coincide with the amount of leave indicated on the Absence Form Duty Report. All state, sick and personal, as well as local sick leave must be





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Recorded in full hours lonely. **As per District Policy DEC (LOCAL) if no designation is made, local leave shall be used first.**

When recording the absences on the Absence from Duty Report the number of hours taken each day must be specified as well as the total to be taken from either local or state sick leave. (i.e. 7/07/03=2 hours, 7/08/03=8 hours) absence from Duty Reports must be submitted by Tuesday of every week and only for absences. "No Absence" reports no longer have to be submitted.

### Non-Working Days

Non-working days for all qualified employees must be taken by August 31 of each year. Non-working days not taken will not be carried over. "A notice of request for discretionary personal leave shall be submitted to the principal or designee two days in advance of the anticipated absence."

"Discretionary personal leave may not be taken for more than five consecutive days, except in extenuating circumstances as determined by the Superintendent or designee." District Policy DEC (LOCAL)

Employees unable to use their non-working days by August 31<sup>st</sup> may request, through the Superintendent or Assistant Superintendent for Human Resources, an extension not to exceed thirty days. It is the Administrators responsibility to make certain that employees use their annual non-working days.

### Jury Duty

An employee may serve on a jury with pay and without loss of accumulated leave. The employee shall be required to present documentation of the service and shall be allowed to keep any compensation for this service. All employees are encouraged to serve on jury duty, if called.

### Military Leave

All employees of the District who are members of the United States Reserved and Armed Forces shall be granted a leave of absence from their duties without loss of salary, time and other entitled benefits during authorized training or duty ordered by Proper Authority. In order to be entitled to certain reemployment rights and benefits under the Uniformed Services Employment and Reemployment Rights Act of 1994 the employee must have given advanced written or verbal notice to the District. The leave must not exceed fifteen days in a federal fiscal year. (July 1 – June 30)

**District Policy DEC**

## *VI. Break Periods*

### Meal Periods

Bona fide meal periods are not work time. An employee who does not have a duty-free lunch will be compensated for time worked. In order to qualify as duty-free, a meal must be thirty minutes or longer. The employee must be entirely free from work responsibilities such as answering the phone, making copies or performing any work.



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Some teacher aides may eat lunch with the students. When they are required to be with their students. This is part of the actual workday and requires compensation.

### **Breaks/Rest Periods**

According to the FLSA, a break time of less than twenty (20) minutes may not be deducted in computing hours worked.

Currently, there are no State Laws concerning breaks and rest periods. The option to allow an employee a break or rest period is left to the discretion of the Administrator. Breaks cannot be substituted for early dismissal. Brownsville Independent School District break periods are to be no more than fifteen (15) minutes. Teacher aides generally are not given breaks or rest periods.

### ***VII. Bus Duty***

Classified employees should not be responsible for bus duty before or after school if it results in a workweek that exceeds forty (40) hours. In some cases, Special Education paraprofessionals providing individual assistance may need to assist in bus duty. These employees must be paid for all hours worked, including overtime pay, if work exceeds forty (40) hours in one week.

### ***VIII. Travel***

#### **Travel as Work Time**

##### **Section 785.39 FLSA states:**

"Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is clearly work time when it cuts across the employee's workday. The employee is simply substituting travel for other duties. The time is not only hours worked on regular working days during normal working hours but also during the corresponding hours on non- working days. Thus, if an employee regularly works from 9 a.m. to 5 p.m. from Monday through Friday the travel time during these hours is work time on Saturday and Sundays as well as on the other days. Regular meal period time is not counted. As an enforcement policy the divisions will not consider as work time the time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile."

##### **SEC. 785.40**

"The employee who drives a vehicle may count as hours worked either the time spent driving the car or the time he would have had to count as hours worked during working hours if the employee had used the public conveyance."

In other words, if the employee travels during the workday he is credited with his regular work hours. If more than one employee goes out of the community, the employee driving will count as his hours worked the time spent driving the vehicle, except during bona fide meal periods or when he is permitted to sleep in adequate facilities furnished by the employer. If the travel time goes into overtime, only the driver of the vehicle will receive overtime pay not the passengers. When an exempt employee and a non-exempt employee are traveling the district encourages the exempt employee to be held responsible for driving the vehicle.



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### *IX. Violations*

Classified employees working overtime, except as directed by their Administrator, are subject to disciplinary action up to and including termination.

Administrators violating any of the provisions as stated by the Fair Labor Standards Act or in violation of District Policy (DK) Regulation will be subject to disciplinary action up to and including termination.

Continued failure to submit timesheets/timecards and the necessary backup documentation in a timely manner will result in this being reported to the Assistant Superintendent for that campus/department.

Employees clocking/signing in and out for one another will be subject to disciplinary action up to and including termination.

Administrators permitting comp time will be subject to disciplinary action.

Falsification of records regarding time worked, including overtime, is cause for immediate termination. **Actual time worked must be recorded.**