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Statement of.....

Policy and Responsibility

SUBJECT: PAYROLLS

1. Pay Days - Payrolls for professional employees will be issued the last working day of each month. Non-professional employees will be paid the last working day of each month and last working day prior to the 16th of each month. The December check for professional employees will be issued the last day of school, preceding Christmas.
2. Deductions for Absences - Deductions for absences not covered by sick leave will be as follows: Teachers deduct at the actual daily rate as determined by dividing their salary by the number of working days each year for each day absent; 11 month administrators, 1/223 of the annual salary; clerical, custodial and other 12 month employees 1/244 of the annual salary; school lunch workers, the actual daily rate as determined by dividing their salary by the number of working days each year.
3. Pay on 12 Month Basis - Certificated employees on the teacher salary schedule will be paid on a 12 month basis. Those entering service after November 1 have an option of dividing the salary by the number of months remaining before the following September 1, or dividing by the number of months remaining before July 1. After the option has been determined the procedure will not be changed during the year.
4. Withdrawing from Service - Teachers and other employees withdrawing from service may receive all money due on the next regular pay day providing the next regular pay day is not less than two weeks after the severance date and providing the teacher or employee has been given a written release by the principal or supervisor.
5. Teacher Check-out - The final check will be issued only after all work has been completed and all materials accounted for to the satisfaction of the principal.
6. Deductions - All full time employees are required to hold membership in the Utah State School Employees Retirement System. All employees are under the Federal Insurance Contribution Act. All required withholdings will be made in the central office. Other deductions must be approved by the Board.
7. Dates for closing payroll - The principal is responsible for submitting payrolls during the school year and designated supervisors during the summer months when the principal is on vacation. Payrolls will be submitted on dates designated by the central office.

8. Employing substitutes - Procedures outlined by the district shall be followed when employing substitutes. Teachers and other employees will be given a copy of the procedures at the beginning of the school year.
9. Policy for Accepting Tax Sheltered Annuities - Applications will be accepted from any licensed company in Utah. Twenty participants are required to sign up before any new company will be added to the existing list of companies. (Adopted August 8, 1976)