## 3358:11-5-03 Payroll policy.

- (A) Purpose. Owens community college employees will be paid on a biweekly basis. All necessary payroll documentation must be completed by the employee before payroll can be processed. Pay cannot be issued without proper documented information, which includes the employment recommendation form and the electronic payroll authorization form.
- (B) Timesheets. Non-exempt staff are paid on the basis of a biweekly timesheet maintained by the employee and authorized by the immediate supervisor. Some non-exempt staff, because of the nature of their position, will be required to use a timeclock in lieu of filling out a timesheet.
  - (1) Overtime. There may be occasions when a supervisor may request an employee to work beyond the normal hours. In such cases, the nonexempt employee shall work overtime only when authorized by the appropriate supervisor. For those approved hours beyond forty during the week, the employee shall be paid at 1.5 one and one-half times the normal rate for hours worked, in accordance with the provisions of the Fair Labor Standards Act of 1938, as amended. Or if authorized by a supervisor, a non-exempt An employee may elect who elects compensatory time, shall do so in accordance with established procedure and may not accumulate more than sixty hours of compensatory time at any one time. Compensatory time is earned at one and one-half times the normal rate for hours worked. Unused accrued overtime compensatory hours shall be paid during the last pay date of each fiscal year in cash at 1.5 times the employee's regular rate of pay. Unused accrued overtime compensatory hours may be paid the first pay in November, if so elected by the employee.
  - (2) Missed work. The employee is expected to account for missed hours from work on the timesheet with days or periods such as paid sick leave, paid vacation, unpaid leave or other circumstances which may prevail.
  - (3) Flex-time. Exempt and non-exempt staff will be allowed to flex their work schedules in accordance with established procedure. Leave time calculation for non-exempt employees. All hours of time off will be taken from an eight hour day. Examples, include but are not limited to:

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(a) <u>Time off of eight hours: zero regular hours worked and eight leave hours on the timesheet. Eight leave hours on the leave report.</u>

- (b) <u>Time off of four hours: four regular hours worked and four leave</u> hours on the timesheet. Four leave hours on the leave report.
- (c) <u>Time off of a half hour: seven and a half regular hours worked</u> and a half leave hour on the timesheet. A half leave hour on the leave report.
- (d) <u>Time off of one hour: seven regular hours worked and one leave</u> hour on the timesheet. One leave hour on the leave report.
- (e) <u>Time off of forty hours: zero regular hours worked and forty leave hours on the timesheet.</u> Forty leave hours on the leave report.
- (C) Payroll deductions. <u>Payroll deductions are authorized for legally required deductions</u>. An employee may personally authorize a voluntarily deduction with proper documentation.
  - (1) Federal tax. Federal income taxes are deducted from each biweekly paycheck on the gross salary of the employee.
  - (2) State tax. The employee will pay state taxes on gross salary earnings.
  - (3) City tax. City tax is deducted from the paychecks. If the community in which an employee resides has a city or village income tax, the employee should complete a city tax form and submit it to the human resources office.
  - (4) Medicare tax. Anyone hired or rehired on or after April 1, 1986, is required by the federal government to have 1.45 per cent deducted from their payroll check for medicare. (The college also pays an additional 1.45 per cent to medicare for each employee hired or rehired on or after April 1, 1986.)
  - (5) School district tax. If an employee's school district levies a tax, this tax will be deducted from the employee's gross pay.

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(6) Annuities. College employees are able to make contributions to plans providing annuities through payroll deduction. If an employee is interested in participating in such a plan, contact the human resources office for a listing of approved providers.

- (7) Contributions. The college also provides a payroll deduction program for employees to make contributions to college designated organizations, or the Owens community college foundation.
- (8) Ohio deferred compensation program. The college provides for payroll deduction for employees participating in the Ohio deferred compensation program.
- (D) Pay schedule/check distribution.
  - (1) Pay schedule. Fridays, every other week, are the scheduled pay dates.
  - (2) Check distribution. Individual payroll checks may be picked up on Thursday preceding a pay date from three p.m. to five p.m. and continuing on Friday from eight a.m. to noon after which time the checks will be mailed. Changes to this schedule may occur and will be communicated to employees.
  - (2)(3) Direct deposit authorization. An employee is required to complete and update a direct deposit authorization. With direct deposit, an employee's pay will be automatically deposited in their account on payday. Employees may review and print an electronic pay stub, which shows their earnings, taxes, and deductions. An exception is allowed for the federal work-study program.
- (E) <u>Implementation</u>. The treasurer/chief financial officer has the authority to promulgate procedures, guidelines, and forms consistent with this rule.

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## CERTIFIED ELECTRONICALLY

Certification

05/06/2020

Date

Promulgated Under: 111.15 Statutory Authority: 3358.08 Rule Amplifies: 3358.08

Prior Effective Dates: 03/07/2002, 10/08/2002, 09/29/2014, 12/23/2016