

## CHAPTER 7.00 - BUSINESS SERVICES

### PAYROLL PROCEDURES

7.23

#### I. Payroll Preparation

- A. The Board delegates payroll preparation for the payment of employee salaries to the Superintendent or his/her designee. The payroll shall be in accordance with the salary schedule approved by the Board, any rules or regulations promulgated by the State Superintendent of Education, and state law.
- B. No money shall be paid on any payroll until the Superintendent certifies in writing to the President of the Board that the payroll is correct and that all amounts shown are owing and should be paid.

#### II. Salary Deductions

- A. The Board will make salary deductions which are considered statutory, including federal income tax, state income tax, retirement, etc., in accordance with applicable laws and regulations.
- B. The Board will make salary deductions when employees or groups of employees request such deductions as provided by law. The deductions shall be made from salaries and shall be remitted to the appropriate recipient as specified and in a timely manner following each deduction.
- C. Upon termination, amounts owed under the authorization of an employee shall be deducted from an employee's final pay.
- D. When amounts have been correctly deducted and remitted by the Board, the Board shall bear no further responsibility or liability for further transactions. The Board shall not be liable for any error while acting in good faith to make the subject deductions.
- E. Whenever an employee is separated from the system prior to the end of the contract period the terminal pay shall be computed on a per diem basis.

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**STATUTORY AUTHORITY:**

**CODE OF ALABAMA  
16-1-30**

**LAW(S) IMPLEMENTED:**

**CODE OF ALABAMA  
16-12-17, 16-13-10, 16-13-231,  
16-13-232, 16-22-5, 16-22-6,  
16-22-7, 16-22-17, 36-1-4**

**ALABAMA ADMINISTRATIVE PROCEDURE ACT:** \_\_\_\_\_

**HISTORY:**

**ADOPTED: October 18, 2006  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: DJC, DJCA,  
GAL, GALDC**