

PAYROLL PROCEDURES

7.23

Payroll Preparation

1. The Henry County Board of Education 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 policy approved by the Board, any rules or regulations promulgated by the State Superintendent of Education, and state law.
2. Payroll checks shall be released on the last working day of the month on a twelve (12) month basis.

Salary Deductions

1. The Henry County Board of Education will make salary deductions which are considered statutory, including federal income tax, state income tax, retirement, etc., in accordance with applicable laws and regulations.
2. The Henry County Board of Education will approve salary deductions when 25% of 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.
3. New authorization for payroll deductions may be added during open enrollment or upon state required enrollments.
4. Upon termination, amounts owed under the authorization of an employee shall be deducted from an employee's final pay.
5. When amounts have been correctly deducted and remitted by the Henry County Board of Education, the Henry County Board of Education 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.
6. 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.
7. Pre-tax premium deductions. All employee health insurance and/or health related deductions which are eligible under Section 125 are to be considered as pre-tax deductions, with the exception of disability policies which are not to be pre-tax premiums.

REFERENCES:

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

HISTORY:

ADOPTED: JANUARY 16, 1997
REVISED: OCTOBER 11, 2007; JULY 18, 2013; _____
FORMERLY: DJCA