



3000 - Finance 700 - Payroll Related Expenditures

1. Policy

The Board of Trustees (Board), with authority delegated to the Executive Director, shall ensure that payroll-related expenditures are earned, accurate, and approved (authorized) before payment is made. Additionally, the following applies to payroll-related expenditures:

- 1.1. Employees are paid on a 12-month schedule, with wages accrued as earned, and in accordance with pay periods and pay dates as authorized by the Board.
- 1.2. Providence Hall Charter School (PHCS) shall communicate pay period and pay day information clearly and effectively to individual employees upon hire.
- 1.3. PHCS shall communicate pay rate information clearly and effectively to individual employees upon hire and whenever a change occurs.
- 1.4. Employees will be paid for all services (stipends, additional work, etc.) related to their position at PHCS through payroll and not as a 1099 employee or service provider.
- 1.5. Pay advances are not authorized. All payments to employees are to be made only after wages are earned.
- 1.6. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file. Any changes to pay rates or benefits must be properly authorized in writing by appropriate individuals or the Board where applicable.
- 1.7. The Executive Director will ensure that employees whose compensation is paid in any portion from one or more restricted sources of revenue that require time and effort documentation shall document their time and effort on a *Personnel Activity Report* consistent with 2 C.F.R. § 200.430 and applicable state law and rule. *Personnel Activity Reports* are mandatory to ensure ongoing compliance with program regulations and to ensure funds are not recalled from PHCS by the state or federal governments. *Personnel Activity Reports* shall be prepared at a minimum of twice a year in a given fiscal year.
- 1.8. The Executive Director or immediate supervisor (Supervisor) will accurately record and track all employees' accrued paid time off (PTO). PTO includes a variety of paid time off, including but not limited to Sick, Personal, Vacation time, etc.
- 1.9. The Supervisor shall consider available PTO balance(s) and the needs of PHCS prior to approving PTO.
- 1.10. The business office will add or deduct PTO for all employees as authorized by policy or the Supervisor when processing each payroll and will provide balance information to the Supervisor periodically.
- 1.11. Overtime wages, while not formally against policy, are not authorized under normal circumstances and are only to be used in rare instances of emergency.
- 1.12. Pay rates or employee benefit package changes may not be authorized exclusively by persons for whom the pay rate or benefits will affect.
- 1.13. All payroll taxes and benefits are properly calculated and any deposits made in a timely manner.
- 1.14. All payroll tax reports are prepared in a timely manner and reviewed for accuracy prior to filing.