MIAMI-DADE COUNTY PUBLIC SCHOOLS

PAYROLL PROCESSING PROCEDURES MANUAL

FINANCIAL AFFAIRS
OFFICE OF THE CONTROLLER – PAYROLL DEPARTMENT
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Chapter 1 Daily Attendance

DAILY PAYROLL ATTENDANCE SHEET (FM-0657)

The Daily Payroll Attendance Sheet ("sign-in sheet") is one of the most important documents in the payroll process. Its accuracy is critical, and in most cases, is the only tool available to the administrator when certifying that the payroll information is correct. All employees must personally sign-in and sign-out using blue or black ink only (no pencil).

It is also the document most requested by attorneys (plaintiffs and defendants), unions, government agencies (Workers’ Compensation, Department of Labor, etc.), internal and external auditors.

This document should be placed in a central location, accessible to all employees, and one individual should be directly responsible for its accuracy. It is not recommended to print the “sign-in sheet” too far in advance, as doing so will not provide the most recent (accurate) data. It is also essential that personnel actions (hires, transfers, terminations, etc.) are processed expeditiously in order to have accurate (most recent) data on the “sign-in sheet”. The Payroll Department recommends that, whenever possible, the “sign-in sheet” be printed the day before the pay period begins, and that the following steps be taken as soon as the Daily Payroll Attendance Sheet is printed from SAP:

a) Mark through weekends and holidays.

b) Add any employees that are missing (new hires, transfers or returned from leave, etc.). These employees that are not included on the Daily Payroll Attendance Sheet should be manually added at the bottom of the sheet, under the proper employee “type” (Instructional, Non-Instructional, P/T-Hourly, etc.), and the time worked reported accordingly.

c) For employees going on-leave, terminating (resigning, retiring, etc.), transferring to another cost center (including Worker’s Compensation, OPS, etc.); the personnel actions required to move these employees should be completed prior to the “payroll due date”, so that SAP can prevent the employee from getting paid past the action effective date. However, if due to extenuating circumstances, the action was not finalized, the employee must be reported as Leave Without Pay Authorized (code 0400) beginning with the effective date of the leave, termination, transfer, etc. Failure to do so will result in an overpayment.

d) Cost centers that employ temporary instructors (substitutes) and/or paraprofessional substitutes must also print the “Temporary Instructors Daily Payroll Attendance Sheet (Emergency and Paraprofessional Substitutes)” (FM-7090).
DAILY ATTENDANCE

In order for the Daily Payroll Attendance Sheet and the on-line roster to be accurate, cost center administrators must note the importance of the following:

1) Process terminations in SAP’s Human Resources application immediately (no later than the “payroll due date”) to eliminate the possibility of overpayments (days and/or holidays paid), and other situations, such as, accrual of additional sick/vacation days, continuation of Board-paid benefits, etc. SAP allows “future-dated” transactions.

2) New employees must not report to work until the process is fully approved by all of the offices in the hiring process. Once the employee is reflected in Human Resources (SAP), then they can report to work.

The Daily Payroll Attendance Sheet should be completed daily to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period.

Full-time employees (including principals/worksite administrators) must indicate their attendance by personally noting their presence on the Daily Payroll Attendance Sheet upon arrival, on a daily basis. For control purposes, the following procedure should be used:

a) Employees whose pay may be impacted by factors such as, overtime, shift differential, etc., scheduled “time in” and “time out” must be indicated.

b) Employee initials may be used only for those employee types not indicated in Paragraph a).

c) Employees must write in blue or black ink only (no pencil). “Check marks” or any other symbols cannot be used to indicate the employee’s presence.

d) If the employee is absent, indicate the type of leave on the Daily Payroll Attendance Sheet, utilizing the leave codes (S for sick, V for vacation, etc.), or the SAP absence codes (0200 for sick, 0283 for vacation, etc.). The type of leave indicated on the “sign-in sheet” must agree with the Application for Short Term Leave, FM-5949 (“leave card”).

Part-time (hourly) employees must sign-in by personally indicating the actual time they start and end each work day, in blue or black ink only (no pencil). Record daily “time in”, “time out” and total number of hours for each day. The following applies to breaks/lunch:

a) 15-minute break: For every four (4) hours worked, the employee is entitled to a paid 15-minute break.

b) 30- or 60- minute lunch break: If the employee works more than five (5) hours, he/she is entitled to a non-paid 30- or 60- minute lunch break, in addition to the paid 15-minute break. If the employee does not want to take the lunch break, they are not required to do so, with the approval of the responsible administrator. If a lunch break is taken, the condition must be clearly indicated on the Daily Payroll Attendance Sheet.
DAILY ATTENDANCE

Permanent Part-time (hourly) employees are entitled to holiday pay, as specified in the individual Union contracts. These employees are automatically paid by the computer, without any action required by the cost center. Therefore, do not enter any “holiday hours” for permanent part-time (hourly) employees.

Overtime worked must be pre-approved and must be recorded on a blank “sign-in sheet”. Employees working overtime must indicate the actual time the overtime started and ended. Full-time employees cannot be reported as vacation, personal or sick and also for regular or overtime pay for the same time period of the day. Only the employee’s “prime assignment” cost center may report Overtime in the SAP system (with the exception of School Police Officers). If an employee works Overtime at an “alternate” cost center, then the “Overtime Approval For Alternate Assignment” form (FM-6796) must be used for the purpose of inputting and approving the hours worked at the “alternate” site. This form is due at the “Prime Cost Center” by 9:00 A.M. on the “payroll due date”. Overtime hours must be entered by the “Prime Cost Center” and approved by the “Charge Cost Center” no later than 2:00 P.M. on the “payroll due date”. A separate form per employee per pay period must be prepared.

Travelers - To document attendance of employees whose assignments consist of visiting schools or other locations, the authorizing administrator must establish detailed procedures requiring employees to “call-in” from the assigned location, upon arrival at each new location, throughout the work day. These calls to report attendance must be logged. The Travelers Location Log (FM-5543) should be used for this purpose, and should be summarized daily on the Daily Payroll Attendance Sheet, to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period.

Newly-hired employees that are not included on the Daily Payroll Attendance Sheet should be manually added at the bottom of the sheet, under the proper “employee type” (Instructional, Non-Instructional, Part-Time, etc.), and the time worked reported as explained above.

The Daily Payroll Attendance Sheet must be totaled at the end of each “payroll” week (Friday through Thursday). After the payroll is completed, retain as explained under the Payroll Document Retention section of this manual.

APPLICATION FOR SHORT TERM LEAVE (FM-5949)

The Application For Short Term Leave (“leave card”) is used by full-time employees to document absences for scheduled work days. As a general rule, if the activity is with M-DCPS personnel, on M-DCPS property, no “leave card” is needed (except when a temporary instructor (substitute) is required). Enter all the necessary information on the Application For Short Term Leave, including an explanation for Injury At Work, Contagious Disease, Temporary Duty and Leave Without Pay, as well as, all the absences listed under the “Other” category. Employees must write in blue or black ink only (no pencil).
DAILY ATTENDANCE

A reasonable effort should be made to obtain the employee’s signature, however, in cases where the employee is on leave, extended sick leave, etc., indicate on the form why the signature is not obtainable, and proceed with the process.

Employee and supervisor should sign the Application For Short Term Leave (“leave card”), in blue or black **ink** only (no pencil); and after the payroll is completed, retain as explained under the Payroll Document Retention section of this manual.

ABSENCE CODES

Absences for Full-Time employees, and for P/T-Hourly employees on Injury and/or Contagious Disease, will be recorded using the following:

- 0200 - ILLNESS OF SELF
- 0201 - ILLNESS/DEATH OF RELATIVE
- 0202 - PERSONAL LEAVE (**CHARGEABLE** TO SICK LEAVE)
- 0205 - INJURY AT WORK (Full-Time)
- 0207 - INJURY AT WORK (P/T-Hourly)
- 0206 - CONTAGIOUS DISEASE (CONTRACTED AT WORK) (Full-Time)
- 0208 - CONTAGIOUS DISEASE (CONTRACTED AT WORK) (P/T Hourly)
- 0283 - VACATION
- 0285 - TEMPORARY DUTY
- 0400 - LEAVE WITHOUT PAY (LWOP), AUTHORIZED
- 0401 - LEAVE WITHOUT PAY (LWOP), UNAUTHORIZED

**“OTHER” Absences:**

- 0284 - COMPENSATORY TIME
- 0288 - JURY DUTY/SUBPOEANED
- 0289 - OPT DAY
- 0290 - UNION REPRESENTATIVE
- 0291 - UNION OFFICIAL BUSINESS
- 0292 - UNION POOL DAY
- 0294 - ELECTED OFFICIAL
- 0296 - MILITARY TRAINING

**ILLNESS OF SELF** - This code is reserved to report an absence when the employee is sick. Administrators should exercise care when reporting sick leave, vacation and/or personal; each one of these codes serves a purpose and are **not** interchangeable.

**ILLNESS/DEATH OF RELATIVE** - Sick leave shall be approved for illness and/or death of the following:

<table>
<thead>
<tr>
<th>Mother</th>
<th>Brother-in-Law</th>
<th>Grandmother</th>
<th>Foster Parents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Father</td>
<td>Sister-in-Law</td>
<td>Grandfather</td>
<td>Foster Children</td>
</tr>
<tr>
<td>Sister</td>
<td>Husband</td>
<td>Son-in-Law</td>
<td>Step Children</td>
</tr>
</tbody>
</table>
DAILY ATTENDANCE

<table>
<thead>
<tr>
<th>Brother</th>
<th>Wife</th>
<th>Daughter-in-Law</th>
<th>Step Parents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mother-in-Law</td>
<td>Child</td>
<td>Uncle</td>
<td>Niece</td>
</tr>
<tr>
<td>Father-in-Law</td>
<td>Grandchild</td>
<td>Aunt</td>
<td>Nephew</td>
</tr>
</tbody>
</table>

Additionally, it may be used for illness and/or death of persons residing at the same residence as the person who is requesting sick leave.

PERSONAL Leave - Employees eligible for sick leave may also be granted personal leave to be used for personal reasons. The absence must be reported by the employee prior to the beginning of the workday. No reason needs to be specified.

INJURY AT WORK - All injuries occurring on-the-job must be reported to the Office of Risk and Benefits Management, immediately. Refer to the Workers’ Compensation Program Manual for detailed information. For payroll reporting purposes, use the appropriate SAP absence codes (see Application for Short Term Leave, FM-5949 (“leave card”). **No other absence code can be used for an employee who is out due to injury.**

CONTAGIOUS DISEASE – All contagious or infectious diseases contracted at work must be reported to the Office of Risk and Benefits Management, immediately. Refer to the Workers’ Compensation Program Manual for detailed information. For payroll reporting purposes, use the appropriate SAP absence codes (see Application for Short Term Leave, FM-5949 (“leave card”). **No other absence code can be used for an employee who is out due to contagious disease.**

VACATION (Annual Leave) - Twelve-month full-time employees are entitled to accumulate annual leave. Accrual rates and limits are specified in labor contracts. Earned vacation shall be used only with the approval of the responsible administrator. No special or advance issuance of checks is permitted, per state law.

TEMPORARY DUTY – As a general rule, if the employee is out on a work-related assignment, i.e., seminar, convention, school survey, professional meeting, training, student courses, workshops, etc., no “leave card” is needed if all three of the following apply:

1) If the activity is on M-DCPS property;
2) with M-DCPS personnel;
3) and no temporary instructor (substitute) is required.

If any one of the above does not apply, then the employee must be reported as Temporary Duty, and a “leave card” must be completed.

ELECTED OFFICIAL – Authorized elected official absent from work to perform official functions or duties of the elected office must be reported as Elected Official. Elected Officials must complete and submit the “Elected Official Term of Office” form (FM-6506) within ten (10) working days of the election; and every fiscal year, no later than July 31.
DAILY ATTENDANCE

“OTHER” ABSENCES - For payroll reporting purposes, if the employee is absent from the normally assigned cost center for which payment is due, on a non-work-related duty, such as, jury duty, subpoenaed as witness, military leave, compensatory time, opt days, etc., use the appropriate SAP absence codes (see Application for Short Term Leave, FM-5949 (“leave card”), for these types of absences.

LEAVE WITHOUT PAY (LWOP) - Authorized or unauthorized leave without pay should be reported when an employee is absent from the normally assigned cost center, for which payment is not due.

LWOP (Authorized) - Any absence without pay which has been requested and approved in advance by the worksite administrator, but is not covered by the employee’s accrued sick, personal or vacation leave. Explanation is required.

LWOP (Unauthorized) - Any absence which has not been properly reported by the employee prior to the beginning of the workday or does not have the prior approval of the worksite administrator.

NOTE: Authorized Leave Without Pay should be used to report days not worked in a pay period by new employees (after “hired date”, but have not begun to work yet).

It is recommended that all personal and/or vacation days be used prior to reporting any authorized leave without pay.

The use of leave without pay in combination with available sick, personal and/or vacation days for the sole purpose of extending the time out, continuing to accrue leave time, or qualifying for holiday/recess eligibility is prohibited. Employees separating from the District (resigning, retiring, etc.) who are NOT sick, are not to be allowed to “run-out” their sick, personal and/or vacation days. The only exception would be for an employee in DROP, who has already been paid for the sixty (60) day maximum (or nearly) of vacation days at the beginning of their DROP period; and would, therefore, lose the days if not used.

A sick employee who has exhausted all sick leave days to which he/she is entitled shall be considered automatically on leave without pay (not to exceed thirty (30) consecutive days).

TEMPORARY INSTRUCTORS DAILY PAYROLL ATTENDANCE SHEET (EMERGENCY AND PARAPROFESSIONAL SUBSTITUTES) (FM-7090)

For the purpose of accurate reporting of time worked by temporary instructors (substitutes) and paraprofessional substitutes, the "Temporary Instructors Daily Payroll Attendance Sheet (Emergency and Paraprofessional Substitutes)" (FM-7090) must be used.
DAILY ATTENDANCE

Instructions for use of form FM-7090:

1) Print the partially filled out form from SAP to use for the remaining steps, which represent the required procedure for documenting the attendance of temporary instructors (substitutes) and paraprofessional substitutes.

2) Temporary instructors (substitutes) and paraprofessional substitutes must record their employee number and name (only once for the entire pay period).

3) Each time a temporary instructor (substitute) or a paraprofessional substitute works in the pay period, they must personally sign-in upon arrival and sign-out upon departure, on the appropriate day. Employees must write in blue or black ink only (no pencil).

4) The Time Specialist (payroll clerk) at the cost center will record the temporary instructor’s (substitute) or the paraprofessional substitute’s attendance by noting their presence in the proper column (F = full day and H = half day). It is imperative that the employee’s attendance be recorded on the “Temporary Instructors Daily Payroll Attendance Sheet (Emergency and Paraprofessional Substitutes)” on a daily basis to facilitate the preparation of the Payroll Attendance Roster at the end of the pay period. Also, record the Employee Number of the absent teacher, or the Position Number (if it is an Open Position), and/or Charge Cost Center and Functional Area, for each day worked.

5) If the temporary instructor or the paraprofessional substitute is to be charged to a specific structure (due to a workshop, etc.), the appropriate documentation must be maintained with the payroll records.

Only authorized (“fully-hired”) temporary instructors (substitutes) or paraprofessional substitutes may be called in to work by a cost center. Under no circumstances should a temporary instructor or a paraprofessional substitute be allowed to work until the hiring process has been finalized and they appear as “active” in the SAP system. Failure to properly confirm the completeness of the hiring action will prevent the cost center from inputting time worked. A list of authorized temporary instructors and paraprofessional substitutes can be found by using the SAP report “SUBS Eligibility/Inquiry”, which can be found in the portal under the “Reports” Tab.

TEMPORARY INSTRUCTOR (SUBSTITUTE) CHARGES – FUNCTIONAL AREA EXCEPTIONS

All temporary instructor (substitute) charges, including federal and special programs, are recorded at each cost center under the functional area of the absent teacher, as reflected on the Table of Authorized Positions, except as follows:

Temporary Instructor (substitute) is filling an open full-time position. If a school cannot fill an open budgeted position after working with Labor Relations, Human Capital Management, and Budget, and it becomes necessary to fill the open position
DAILY ATTENDANCE

with a temporary instructor (substitute), the appropriate functional area to be charged is 97640000-500000 - Temporary Instructor (substitute) - Open Position.

Temporary Instructor (substitute) funded from discretionary funds (02). The appropriate functional area to be charged is 70500000-500000 - Office of the Principal.

Alternate assignment of regular teacher. Temporary Instructors (substitutes) for all alternate assignments of regular teachers by Region Offices or the Division of Professional Standards are to be charged to functional area 97650000-500000 - Temporary Instructor (substitute) - Alternate Assignments.

Temporary Instructor (substitute) for UTD representatives are to be charged to functional area 97580000-500000 - Temporary Instructor (substitute) - Union Assignments.

Temporary Instructor (substitutes) funded from General Fund. The appropriate functional areas are:

- 60100000-500000 - Elementary Schools
- 60200000-500000 - Middle Schools
- 60300000-500000 - Senior High Schools

Examples of activities for which reimbursement for temporary instructors (substitutes) may be authorized to be paid from the general fund temporary instructor (substitute) account are:

1. Accreditation Teams
2. Union Pool Days
3. Task Force Committees established by collective bargaining agreements
4. Teacher of the Year Activities
5. Curriculum Council Activities
6. School Calendar Committees
7. Textbook Evaluation Committees
8. CLOSEUP and similar approved activities
9. Programs/Workshops/Conferences specifically authorized by the Superintendent of Schools and/or the School Board (i.e., FEA Convention and similar activities)
10. Military Duty, Jury Duty, COTE, Educational Practices Commission
11. Governor’s Conference

PAYMENT FOR TEMPORARY INSTRUCTORS (SUBSTITUTES) BY PROFESSIONAL ORGANIZATIONS, PUBLIC AGENCIES AND OTHER SOURCES

1. When payment for a temporary instructor (substitute) is to be paid by a college or university, a professional organization, a yearbook company or a similar source, the program coordinator or other responsible District staff will prepare a memorandum and
submit it to the Division of General Accounting. The memorandum must contain the following information:

a. Name of each teacher for whom a temporary instructor (substitute) is required
b. Name of the temporary instructor (substitute) for each individual teacher
c. Cost center of each teacher
d. Date each temporary instructor (substitute) is required
e. Contact information for billing, to include: Name of the paying organization, address, phone number and name of contact person
f. Amount of salary and associated fringes (when applicable) to be reimbursed to M-DCPS
g. Funding structure for this activity, to include: Fund, GL Account, Cost Center and Functional Area

2. Upon receipt of the above information, the Division of General Accounting will bill the paying organization for the temporary instructor’s (substitute) time, and effect reimbursement of the appropriate school account.

CAFETERIA SUBSTITUTES AND SPECIAL FUNCTION SUBSTITUTES

Cafeteria substitutes and special function cafeteria substitutes are considered hourly employees; therefore, time worked must be reported in hours, and fractions thereof, as applicable.

Hours worked should be recorded on a daily basis to facilitate the preparation of the Payroll Attendance Roster at the end of each payroll week. Actual “time in” and “time out” must be personally reported by the employee on the appropriate roster. Employees must write in blue or black ink only (no pencil).

If an employee works as both a cafeteria substitute and on a special function during the same pay period, he/she must be listed on two different rosters, as follows:

1. An employee who works as a cafeteria substitute should be manually added at the bottom of the P/T-Hourly roster, indicating hours worked.

2. An employee who works as a special function cafeteria substitute should be manually added at the bottom of the “blank” Overtime roster, indicating hours worked.

Due to the fact that actual time is to be reported, please refer to the “Conversion Schedule” for hourly employees in Chapter 2 for converting minutes to tenths of an hour.

The cost center to be charged will normally be the same as the cost center of the employee, except in those rare instances where an employee works at a cost center other than where he/she is normally assigned; this would involve Special Function employees.
HOLIDAY/RECESS PAY ENTITLEMENT GUIDELINES (FULL-TIME EMPLOYEES)

1. **ACTIVE STATUS** – An employee must be in pay status (including paid absences) for at least one (1) day in the ten (10) day period preceding the holiday/recess and for at least one (1) day in the ten (10) day period following the holiday/recess to be eligible for holiday/recess pay.

2. **BOARD APPROVED LEAVE STATUS** – If the Board-approved leave effective date is prior to the holiday/recess, the employee is not entitled to holiday/recess pay. If the leave effective date is the first day after the holiday/recess, or if the employee is in pay status (including paid absences) for at least one (1) day in the ten (10) day period following the holiday/recess, then the employee is entitled to holiday/recess pay.

3. **TERMINATED EMPLOYEES**
   a. **Terminations (other than Retirement)** - An employee must be in pay status (including paid absences) for at least one (1) day in the ten (10) day period preceding the holiday/recess and for at least one (1) day in the ten (10) day period following the holiday/recess to be eligible for holiday/recess pay. If the employee is not in pay status (including paid absences) after the holiday/recess, then he/she must be terminated effective the last work day prior to the holiday/recess, and is not entitled to holiday/recess pay.
   
   b. **Retired Status** - An employee must be in pay status (including paid absences) for at least one (1) day in the ten (10) day period preceding the holiday/recess and for at least one (1) day in the ten (10) day period following the holiday/recess to be eligible for holiday/recess pay. The employee’s retirement date shall NOT be changed.

4. In the event an employee has been reported for pay for a holiday/recess period and it is determined that he/she is not eligible, the cost center must input and approve a payroll correction (time transaction) to reverse the days paid.

**COMPENSATORY TIME**

Those cost centers that grant compensatory time instead of paid overtime, must account for the overtime hours using the appropriate Compensatory Time Report. A separate sheet must be used for each individual. The principal or supervising administrator is responsible for the up-to-date maintenance of this form, and should initial each entry. This responsibility is not to be delegated to the individual employee. Compensatory time is credited at “straight time” and/or “time and one-half”, depending on the employee’s bargaining unit and “employee type”. Compensatory time may be granted up to a maximum balance of thirty (30) hours (i.e., twenty (20) hours of employment at straight time and/or time and one-half) at any given time. Compensatory time must be used pursuant to each collective bargaining agreement. Additionally, when payment for unused accrued compensatory time is required due to extenuating circumstances (fiscal year-end, termination, reassignment to a different
DAILY ATTENDANCE

position, injury/contagious disease at work, etc.), the payment must also be made pursuant to each collective bargaining agreement. **Please be reminded that the unused compensatory time hours must converted back to “straight time” (actual hours worked) before being reported as Overtime in the SAP system.**

When compensatory time is used, it should be reported as Compensatory Time (absence code 0284) on the Daily Payroll Attendance Sheet and on the roster. An Application for Short Term Leave, FM-5949 ("leave card"), should be filled out for the days used indicating “Compensatory Time”; and a copy of the appropriate Compensatory Time form attached to it.

**OPT DAYS (ALTERNATIVE PLANNING DAYS/WORK YEAR)**

Ten-Month teachers, paraprofessionals, secretarial and clerical employees may opt to work one (1) or two (2) days, before or after the school year, with the consent of the principal, in lieu of one (1) or two (2) days specified on the School Calendar. The following procedure is to be used for recording and reporting the use of opt days:

**Days worked:** Each school is responsible for manually keeping track of opt days worked by employees. The OPT DAYS (ALTERNATIVE PLANNING DAYS/WORK YEAR) form, FM-2832, must be used for this purpose. The principal or supervising administrator is responsible for the up-to-date maintenance of this form, and this responsibility is not to be delegated to the employee.

**Days absent:** Employees must be reported as “OPT DAY” (absence code 0289) and an Application For Short Term Leave, FM-5949 ("leave card"), must be prepared, indicating “OPT DAY” under “Comments”.

**M-DCPS WORK WEEK**

For the School Board of Miami-Dade County, Florida, the work week commences on a Friday (the start of a pay period) and terminates the following Thursday, at close of business.

All employees entitled to overtime that work more than their regularly scheduled number of hours in a work week must be paid “straight time” and/or “time and one-half” (overtime pay), depending on the employee’s bargaining unit and “employee type”, for those hours over and above regular.

Since compensatory time is a form of overtime, the above definition also applies to compensatory time.

**EMPLOYEE INQUIRY**

**Leave/Attendance Information:** This information can be found in SAP under “Reports”/“Payroll”/“Time Statement for Administrator”, for employees currently assigned to that particular cost center.
DAILY ATTENDANCE

Temporary Instructor (Substitute) Work History: The “work history” for a temporary instructor (substitute) and/or a paraprofessional substitute can be found in SAP under “Reports”/“Payroll”/“Time Statement for Administrator”. The screen contains the date(s) a temporary instructor (substitute) and/or a paraprofessional substitute worked, the day of the week, the time worked (half-day or full-day), the input cost center, and the charged cost center.
Chapter 2 Payroll Roster Preparation

AUTHORIZATION REQUIREMENTS

Please note that authorization for ANY payroll processing duties including, but not limited to, input, approval, etc., can be granted to active District employees ONLY!

Please be reminded that the SAP Payroll Approver at each and every Cost Center (work location) must assign an Alternate SAP Time Specialist to input the payroll in the event of the absence of the regular Time Specialist.

Additionally, the SAP Payroll Approver at each and every Cost Center (work location) must assign an Alternate Payroll Approver to approve the payroll, in the event of his/her absence. The Alternate Payroll Approver must be an administrator!

PAYROLL ROSTER PREPARATION

Refer to the SAP “ERP Training Resources” found on the SAP home page in the employee portal, under “PY Training” for a detailed explanation of how to use the computer system, for both the Payroll Time Specialist and the Payroll Administrative Approver.

To minimize error, the Payroll Department strongly recommends that the employee responsible for preparing the payroll and reporting the time in the computer, be allowed to work in a secluded place until the entire process is completed.

SAP provides the ability to report time worked during a pay period only for those employees that have been “fully hired”.

CURRENT PAY PERIOD - FULL-TIME

The following instructions reflect the procedures for full-time employees only.

The computerized payroll reporting system allows the ability to report employees’ absences by entering the absences directly into the SAP system. Reporting can normally begin on the first day of the pay period.

When entering absences directly into the SAP system, using the Daily Payroll Attendance Sheet as the source, the correct type of leave should be entered under the correct day of absence. Absences for full-time employees are reported in half-day increments.
CURRENT PAY PERIOD - HOURLY

The following instructions apply to hourly employees only.

Reporting can normally begin on the first day of the pay period. The total number of hours worked per payroll week (Friday through Thursday), based on the Daily Payroll Attendance Sheet, is entered into the SAP system.

Time reported must be to the nearest tenth of an hour. Please refer to the “Conversion Schedule” for hourly employees below. In order to facilitate the preparation of the Payroll at the end of each payroll week (Friday through Thursday), it is recommended that minutes be converted to tenths of an hour on a daily basis. Time worked for these employees must be input on a weekly basis.

The above also applies to overtime reporting.

CONVERSION SCHEDULE FOR HOURLY EMPLOYEES

In processing Payroll Attendance Rosters for hourly employees, the following conversion schedule will be used to convert minutes to tenths of an hour on a daily basis:

<table>
<thead>
<tr>
<th>Minutes</th>
<th>Conversion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 or 2 minutes</td>
<td>drop</td>
</tr>
<tr>
<td>3 to 8</td>
<td>- .1 hr.</td>
</tr>
<tr>
<td>9 to 14</td>
<td>- .2hr.</td>
</tr>
<tr>
<td>15 to 20</td>
<td>- .3hr.</td>
</tr>
<tr>
<td>21 to 26</td>
<td>- .4hr.</td>
</tr>
<tr>
<td>27 to 32</td>
<td>- .5hr.</td>
</tr>
<tr>
<td>33 to 38</td>
<td>- .6hr.</td>
</tr>
<tr>
<td>39 to 44</td>
<td>- .7hr.</td>
</tr>
<tr>
<td>45 to 50</td>
<td>- .8hr.</td>
</tr>
<tr>
<td>51 to 56</td>
<td>- .9hr.</td>
</tr>
<tr>
<td>57 to 59</td>
<td>- add 1.0 hr.</td>
</tr>
</tbody>
</table>
PAYROLL ROSTER PREPARATION

CURRENT PAY PERIOD – TEMPORARY INSTRUCTORS (SUBSTITUTES), PARAPROFESSIONAL, CAFETERIA AND SPECIAL FUNCTION SUBSTITUTES

The following instructions apply to the reporting of time worked by temporary instructors (substitutes), paraprofessional, cafeteria and special function substitutes:

<table>
<thead>
<tr>
<th>COST CENTER</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997100</td>
<td>- Temporary Instructor (Substitute)</td>
</tr>
<tr>
<td>1997300</td>
<td>- Paraprofessional Substitute</td>
</tr>
<tr>
<td>1997700</td>
<td>- Cafeteria Worker Substitute</td>
</tr>
<tr>
<td>1916200</td>
<td>- Special Function Cafeteria Substitute</td>
</tr>
</tbody>
</table>

Temporary instructors and paraprofessional substitutes are considered daily employees, therefore, time must be reported in half-day increments (H = half-day, F = full-day). Time worked for these employees must be input on a daily basis. Time to be worked cannot be anticipated under any circumstances for temporary instructors and/or paraprofessional substitutes.

Cafeteria substitutes and special function cafeteria substitutes are considered hourly employees; therefore, time worked must be reported in hours, and fractions thereof, as applicable), on a weekly basis.

CURRENT PAY PERIOD – HALF-TIME EMPLOYEES

Instructional employees who are employed as half-time employees are to be reported as working half days. Additionally, personal leave or sick leave taken is to be reported in half day increments if the employee is absent during the period he/she normally works during the day.

PRINTED ROSTER

After all the absences for full-time employees have been reported and the time worked for hourly, substitutes and overtime have been entered, the roster should be printed in order to facilitate the verification process.

The cost center Time Specialist (“Preparer”) must verify that attendance information on the printed roster matches the Daily Payroll Attendance Sheet.

After the Preparer is completely satisfied that the information on the last printed roster is correct, it is signed by the Preparer and provided to the Approving Administrator (“Approver”) with supporting documents (leave cards, etc.). The Preparer must properly exit by clicking on the “EXIT” button, in order to release the roster for approval. The roster for each employee “type” (Instructional, Non-Instructional,
PAYROLL ROSTER PREPARATION

Part-Time, etc.) for the pay period must be printed and released for approval individually.
The cost center Approver must verify that attendance information on the printed roster matches the Daily Payroll Attendance Sheet, as well as, the information entered into the SAP system. If an error is found at this point, the payroll is NOT approved, and the Time Specialist must enter the correct information into the SAP system and reprint that roster. After correcting the error(s), the entire verification and approval procedure is repeated.

After the Approver is completely satisfied that the information on the last printed roster, and in the SAP system, is correct, he/she must sign the printed roster, and then approve the on-line roster electronically.

The printed roster must be signed by the Preparer (employee that prepared the roster) and by Approver (principal or supervising administrator that approved the roster), and then retained in pay period sequence, as explained in the Payroll Document Retention section of this manual.

ANTICIPATED PAYROLL

When the payroll is anticipated due to a holiday/recess, the following rules must be observed:

Anticipate, as accurately as possible, the time to be worked for all Full-Time, Permanent Part-Time and Full-Time/Probationary employees ONLY!

Report only actual time worked for the pay period, for hourly, part-time (except permanent part-time*), temporary instructors (substitutes), paraprofessional, cafeteria and special function substitutes and overtime.

After the pay period ends, the cost center must input and approve a payroll correction for the corresponding pay period in order to report the remaining hours worked during the anticipated period, and/or to correct the anticipated time reported for any Full-Time, Permanent Part-Time and Full-Time/Probationary employees, if necessary.

*(Employees under the AFSCME contract who are regularly scheduled to work 30 or fewer hours per week on either a 10-month or 12-month basis (mainly cafeteria workers). Permanent Part-Time Employees are identified as EE Group 1, EE Subgroup A3 in SAP, under PA20-Display HR Master Data.)
Chapter 3 Payroll Roster Approval

AUTHORIZATION REQUIREMENTS

Please note that authorization for ANY payroll processing duties including, but not limited to, input, approval, etc., can be granted to active District employees ONLY!

PAYROLL ROSTER APPROVAL

Refer to the SAP “ERP Training Resources” found on the SAP home page in the employee portal, under “PY Training” for a detailed explanation of how to use the computer system, for both the Payroll Time Specialist and the Payroll Administrative Approver.

After the preparation and printing of the roster is completed by the Time Specialist (“preparer”), the cost center Approving Administrator (“approver”) must verify that attendance information on the printed roster matches the Daily Payroll Attendance Sheet, as well as, the information entered into the SAP system. The last printed roster must be signed (full signature is required, no initials) and also approved on-line, certifying that the information is true and correct. The roster for each employee “type” (Instructional, Non-Instructional, Part-Time, etc.) for the pay period must be approved individually. Continue the approval process until there are no transactions pending approval.

After all approvals have been processed, the Approving Administrator is required to run the “Timesheet/Payroll Approval Status Report”, located under the “Reports” tab, to ascertain that all current and prior pay period transactions have been approved.

The employee that “logs-in” the computer system to prepare and print the roster cannot be the same as the employee approving the payroll (electronically or otherwise).

Errors in employee time reporting and processing can cost thousands of payroll dollars. The loss occurs largely through improper enforcement of M-DCPS policies by supervisors charged with verifying the time reported and determining time off (vacation, sick, etc.).

Security is a very sensitive issue when approving the payroll roster in the SAP system, and therefore, approving payment. Each Authorizing Administrator is responsible for understanding and conforming to the following regulations:

1. The Personal Employee Password is known only to the individual employee.
2. You are responsible and will be held accountable.
PAYROLL ROSTER APPROVAL

3. The individual approving the “final” payroll roster cannot input time, absences, etc. into the SAP system, and also, cannot print the roster prepared for approval.

4. The authorizing administrator at each location is responsible for designating an “alternate approver”. An “alternate approver” MUST BE AN ADMINISTRATOR.

5. Authorizing administrators have been defined as:
   a) School Principals;
   b) Administrators at the “Director” level and above at non-school site locations; or
   c) The highest ranking administrator at work sites not having a Director or above.

PRIOR PERIOD ADJUSTMENTS

Payroll Corrections

Refer to the SAP “ERP Training Resources” found on the SAP home page in the employee portal, under “PY Training”, for a detailed explanation of how to use the computer system, for both the Payroll Time Specialist and the Payroll Administrative Approver.

The payroll corrections screens are used to correct information previously reported, such as, change time reported as vacation to sick leave; or time reported as present to personal leave; or number of hours worked; or time not previously reported, etc.

After all required information is entered onto the payroll corrections screens in the SAP system, all transactions must be approved on-line by the appropriate Authorizing Administrator by the “payroll due date", in time for processing with the next available payroll.

OTHER PAYROLL PAYMENTS

Adjustment-To-Gross (FM-0661)

The Adjustment-To-Gross form is used when a request for a lump sum payment is needed (i.e., payment for attendance at a workshop, inservice education, etc.).

After all required information is entered onto the Adjustment-To-Gross form, and the proper approvals, as indicated on the form, are obtained, it should be submitted to the Payroll Department for processing. It must be submitted along with a cover memorandum indicating the reason for payment (i.e., nature of the workshop), date of the function and copies of the sign-in sheets, etc.
When submitting adjustments-to-gross for Professional Development, please note that curriculum planning, chaperoning field trips, creating master schedules, testing, or grant preparation do not constitute professional development.
Chapter 4 Payroll Processing

In the days following the approval of the payroll by each and every cost center, and the processing of the payroll in the SAP system, the payroll results are edited and balanced individually by the Payroll Department and the ERP Payroll Team.

Exceptions found during this process are corrected by the Payroll Department, the ERP Payroll Team, HR, Retirement, Risk and Benefits Management, Accounting, etc.
Chapter 5 Payroll Distribution

After the payroll is executed, several registers, reports and statistics are available to the Payroll Department, while any actual checks produced are generated by the Accounts Payable Department for distribution.

Employees are required to have their payroll direct deposited into any financial institution that allows electronic fund transfers; including the South Florida Educational Federal Credit Union; and/or a “Payroll Debit Card”.

The computer system will combine all payments due to an employee into one single “Pay Statement” (formerly known as an “Advice Statement”), including reimbursements (travel, tuition, etc.). An actual paper paycheck will be issued only on an “exception basis”. If a check must be produced, the following distribution rules apply:

1) If a check is produced because of either of the following reasons, the check should be sent to the employee’s cost center:
   a. Time was not reported on a timely basis by the cost center; and/or
   b. Employee is in the process of updating their direct deposit information.

2) For any other circumstances where the employee does not have mandatory direct deposit set up, including temporary instructors (substitutes), the check will be held for pick-up; at which point the employee will be required to sign-up for direct deposit before picking up the check.

When checks are received at the cost center, an employee other than the authorizing administrator or preparer of the payroll must distribute them. That employee must keep the checks secured under lock and key until they are distributed. UNDER NO CIRCUMSTANCES ARE UNDISTRIBUTED CHECKS TO BE TURNED OVER TO THE AUTHORIZING ADMINISTRATOR OR PREPARER OF THE PAYROLL.

In those instances where the employee has been erroneously reported for payroll purposes, it is the responsibility of the individual authorizing the payroll roster to correct the payroll records and notify the employee, in writing, of the impending collection of the resultant overpayment.

If a payroll check is undeliverable, after a reasonable effort has been made to locate the employee, it should be returned to the Accounts Payable Department for disposition, with a note of explanation attached. IN NO CASE SHOULD THIS TIME FRAME EXCEED THE NEXT SCHEDULED PAY DATE. Additionally, if a check should be voided due to incorrectly submitted payroll information, it should also be returned to the Accounts Payable Department with a memorandum of explanation attached.
PAYROLL DISTRIBUTION

Employees receiving an actual **payroll check** must sign the “signature line” provided on the Payroll Checks Control Report **(full signature - in ink)** as verification of having received their check.

Detailed Payroll Statements will be electronically posted and can be accessed and printed from the Employee Portal and will be archived for future inquiries. Only the employee will have access to their own electronic Payroll Statement.
Chapter 6 Other Payroll Procedures

DEFER PAY PLAN OPTION (REQUEST FOR 12-MONTH PAY PLAN OPTION)

Miami-Dade County Public Schools provides a benefit plan to eligible Full-Time 10-month employees who wish to spread their salary over 12 months. The IRS has identified this plan as a Section 409A (Deferred Compensation). Deferred compensation is an arrangement under which compensation is earned in one year and paid in the following year. The gross amount of eligible wages will be reduced by 19.0% and placed in a deferred accumulator from September through June (depending on the school calendar). The accumulated deferred amount will be paid in six (6) equal payments during the months of June, July and August, depending on the school calendar.

If the 12-month pay option is NOT selected, the annual salary will be paid over the regular 10-month period, with no paychecks during the summer break.

Eligible employees for the Defer Pay Plan Option are Full-Time 10-month UTD employees and 10-month Assistant Principals. The following employees are not eligible:

1. Part-Time and Hourly Employees
2. Permanent Substitutes (Job Codes 3100 and 3110)
3. Emergency Substitutes/Interim Employees

In order to comply with IRS guidelines, the selection to enroll/cancel must be made PRIOR to the first WORK day of the new school year; otherwise, the employee will have to wait until the following school year to participate or to cancel.

Guidelines/Requirements:

- There is a SPECIFIC ENROLLMENT/CANCELLATION PERIOD, which is the day AFTER the last WORK day of the current school year through the day PRIOR to the first WORK day of the subsequent school year (during the summer).
- Per IRS regulations, this election is “IRREVOCABLE”, and cannot be changed during the school year.
- It is not necessary to renew enrollment in the Defer Pay Plan Option every year (or the choice not to participate). The current selection will remain in effect for the subsequent school year.
OTHER PAYROLL PROCEDURES

- The only time that deferred compensation funds can be paid prior to the scheduled pay dates, is if an employee transfers to an ineligible job position, resigns, retires, joins DROP, or dies.
- Prior to the beginning of the school year, the Payroll Department will publicize the biweekly pay dates from which the Defer Pay Plan Option gross wage reduction will be withheld and the summer payment dates.

NOTE: If an employee joins DROP, the balance of Defer Pay deducted up to that date will be paid out. The employee will remain in the Defer Pay Plan Option for the remainder of the school year.

VOLUNTARY SICK LEAVE TRANSFER TO A FAMILY MEMBER

Pursuant to the provisions of Florida Statute 1012.61, the District provides a benefit under which a District employee may authorize the voluntary transfer of sick leave that has been accrued, to his/her spouse, child, parent, or sibling, who is also a District employee, to use, with the following restrictions:

1. The recipient must have depleted all of his/her available sick days (does not include the unearned sick days).
2. The authorizing employee (donor) must retain at least ten (10) sick days, after the donation.

Procedure:

1. The donor must complete an “Authorization For The Transfer of Accrued Sick Leave Day(s) To A Family Member” form (FM-6306).
2. The “Authorization For The Transfer of Accrued Sick Leave Day(s) To A Family Member” form (FM-6306) must be submitted to the Payroll Department at least three (3) days before payroll is due.

VOLUNTARY SICK LEAVE TRANSFER TO ANOTHER DISTRICT EMPLOYEE

Pursuant to the provisions of Florida Statute 1012.61, the District provides a benefit under which a District employee may authorize the voluntary transfer of sick leave that has been accrued, to another District employee to use, with the following restrictions:

1. The recipient must provide documentation by the treating physician, of the illness, accident, or injury for which leave is otherwise authorized.
2. The recipient must have depleted all of his/her available sick days (does not include the unearned sick days).
3. The recipient must need a minimum of ten (10) sick days.
4. The authorizing employee (donor) must retain at least ten (10) sick days, after the donation.
5. The donated days will be accepted for processing only as needed per pay period; therefore, all donated days will be used.

Procedure:

A form packet (FM-7522) has been created by the Payroll Department, which must be used to complete the following procedures:

1. The Cost Center (work location) where the recipient works must contact the Payroll Department directly to obtain the form packet FM-7522, which includes all required documentation: Memorandum, Transmittal Forms, Sample Doctor’s Letter, and Donor Authorization Form. This packet is not available on-line and under NO circumstances should anyone forward it from one work location to another. Form packet FM-7522, along with detailed instructions, must be obtained from the Payroll Department ONLY.

2. The memorandum provided by the Cost Center Administrator must include the following information and attachments:
   a. Recipient’s Name
   b. Person ID (Employee Number)
   c. Cost Center Name and Number
   d. Cost Center Administrator’s ORIGINAL signatureitials
   e. Attachments:
      i. Medical Documentation (provided by a treating physician, of the illness, accident, or injury, for which the leave is otherwise authorized)
      ii. Transmittal Form (containing Donors’ Name, Person ID (employee number) and the Total Number of Days Being Donated by each employee and their Remaining Balance after donation)

The above-mentioned document packet must be hand-delivered to the Payroll Department, who will present it to the following committee for approval:

- Chief Operating Officer, School Operations
- Associate Superintendent/Chief Financial Officer Financial Services
- Chief Human Capital Officer, Office of Human Capital Management

Upon approval, the Payroll Department will forward a copy of the approved request to the Cost Center Administrator.
3. Donors must complete an “Authorization For The Voluntary Transfer of An Accrued Sick Leave Day To Another District Employee” (donor authorization) form.

**NOTE:** One authorization form must be completed/signed for EACH day donated. In other words, if an employee is donating five (5) days, then he/she must complete/sign five (5) authorization forms. **Each form must contain an ORIGINAL signature.**

The completed/signed forms must be retained at the work location, until notification has been received that the request has been approved.

Upon notification of approval, the “Authorization For The Voluntary Transfer of An Accrued Sick Leave Day To Another District Employee” forms must be submitted to the Payroll Department at least three (3) days before the current payroll is due. Donated days cannot be utilized for pay periods occurring prior to the committee’s authorization of the donation.

**NOTE:** Only submit forms equal to the number of work days to be used for each pay period (maximum of ten (10) days). Do not include forms for eligible holidays, recess days or opt days.

**WORKERS’ EDUCATION/REHABILITATION AND COMPENSATION (WERC) PROGRAM**

The WERC Program is designed to be a transitional temporary assignment where an injured employee can function during the healing/rehabilitation process. Employees are eligible to enter this program if they are placed on limited duty work with restrictions such that the employee cannot continue to perform a modified version of work at his/her regular work site. The transaction for placing an injured worker in the WERC Program is performed by the Office of Risk and Benefits Management, Workers’ Compensation section.

The cost center is responsible for accommodating the injured worker’s restrictions whenever possible. If it is not possible, then the cost center is responsible for reporting, the employee’s absence for the first ten (10) days ONLY. **UNDER NO CIRCUMSTANCES SHOULD AN EMPLOYEE BE TOLD THAT THEIR REGULAR COST CENTER HAS “NO LIGHT DUTY WORK AVAILABLE”**. Please be reminded that there is light duty for every position somewhere in the District.

If, after ten (10) days, it still does not appear that the injured worker is ready to return to
 OTHER PAYROLL PROCEDURES

full duty, then you must call the Workers’ Compensation Section and request to have the employee placed in the WERC Program.

Based on availability, the Workers’ Compensation Section will transfer the injured employee to an alternate cost center, and the employee will become virtually a “free” pair of hands to another cost center. Placement is made based upon restrictions provided by a Board-approved physician.

WERC Program participants who have been assigned to your cost center will appear on your payroll report along with regular staff. As such, your payroll clerk should report the WERC Program participant’s time as they would any regular employee, and complete regular payroll procedures for them.

If a WERC Program employee is absent, report leave information using the appropriate type of leave, otherwise, report as Authorized or Unauthorized Leave Without Pay -- NO EXCEPTIONS.

For all bus drivers/aides, report hours present. If an employee is absent, time is to be reported as with daily employees, using the type of leave that is appropriate. Please note that the computer will automatically show six (6) hours for absences of a whole day, and three (3) hours for absences of a half day. **Bus drivers/aides in the WERC Program cannot work more than forty (40) hours per week.**

It is important to note that an employee may not work more hours than what the employee worked pre-injury, and in some cases the hours will be less, as ordered by the physician. **There is no overtime in the WERC Program.**

It is essential that absences from work be accurately recorded. For instance, “illness of self” should be documented for any absence caused by illness or conditions other than the employee’s Workers’ Compensation injury. An example of this might be an employee with a leg injury who is out of work due to a sore throat. If ever in doubt, please feel free to contact the Office of Risk and Benefits Management, Workers’ Compensation section for clarification.

Employees in the WERC Program will earn 80% of their pre-injury average weekly wage while working, if the date of accident is 07/01/90 to present.

**SICK LEAVE CASH-IN**

To encourage and reward employees who exercise particular care in the maintenance of their personal health and job attendance, the Board provides (pursuant to contractual and/or procedural agreement) a good attendance incentive, whereby eligible full-time employees may cash-in sick leave days accrued each fiscal year, provided the following criteria are met:
a) No more than a combined total of three (3) sick/personal/leave without pay days may be used during the course of the fiscal year (July 1 - June 30).

b) A minimum of twenty-one (21) accrued sick leave days must remain after cash-in of sick leave days accrued on an annual basis.

c) Compensation for annual accrued sick leave cashed-in, pursuant to the above provisions, shall be based on the employee’s daily rate of pay during the fiscal year in which the days were accrued, times eighty percent (80%).

d) Payment for this benefit will be made in accordance with contract provisions. Days for which such payment is received shall be deducted from the employee’s accumulated leave balance.

Instructions are distributed by the Payroll Department every year. Employees requesting to cash-in sick leave must make their election through the employee portal by the published deadline.
Chapter 7 Other Payroll Documents

W-2

The W-2 Wage and Tax Statement form is furnished to each employee that had any earnings during the calendar year. The W-2 form is distributed, in the latter part of January, to the current work location of all active employees (except substitutes). For substitutes, terminated and on-leave employees, the W-2 form is sent to the home address currently on file in the computer at the time the W-2 was produced.

W-2c

This form is used whenever there is a need to correct information on a previously filed W-2 form. The distribution of the W-2c form is the same as the W-2.

W-4

The Employee’s Withholding Allowance Certificate is used so that the employer can withhold the correct amount of federal income tax from the employee’s pay check. Employees may complete this process on-line, in the SAP system, through the Employee Portal.

PAYROLL DEDUCTION AUTHORIZATION FORM FOR DIRECT DEPOSIT

The Payroll Deduction Direct Deposit Authorization form (FM-4679) authorizes the School Board to automatically deposit the net amount of a pay check into the financial institution specified by the employee. Please see Pg. 10.1 for specific instructions, depending on the banking institution you choose. This form is available on-line, from the Records Management or Payroll websites, or from the Payroll Department.

FLORIDA PREPAID COLLEGE PROGRAM ENROLLMENT FORM

This form authorizes the School Board to deduct a specific amount from the pay check to be applied to the Florida Prepaid College Program account(s). Forms are available from the Payroll Department.

AGREEMENT FOR DESIGNATION OR CHANGE OF BENEFICIARY ACCRUED ANNUAL (VACATION) AND/OR SICK LEAVE

This designates the beneficiary(ies) who is/are to receive payment of any accrued annual (vacation) and/or sick leave which may be payable upon an employee’s death. Employees may complete this process on-line, in the SAP system, through the Employee Portal.
Chapter 8 Payroll Document Retention

PAYROLL DOCUMENTS - FILING PROCEDURES

In order to standardize filing procedures and facilitate access to payroll records at schools and other work locations, the following procedures are recommended by the Payroll Department and endorsed by Management and Compliance Audits.

A) Prepare and label a file folder for each pay period. The following records should be filed:

1) The Final Roster, signed by the employee who prepared it and the authorizing administrator.

2) The Daily Payroll Attendance Sheet, indicating the daily attendance or absence of each employee.

3) Any required Application for Short Term Leave cards, signed by the employee and the principal/supervisor. These leave cards must be filed in employee number sequence for each employee “type” (Instructional, Non-Instructional, P/T-Hourly, etc.) in the pay period.

4) Any additional documentation used by the work location to prepare the payroll for that pay period, such as, Traveler’s Location Log, Time Sheets, Time Cards, copies of Jury Duty or Temporary Duty notices, etc.

B) At the end of the fiscal year, the above-mentioned records must be placed in special “Records Retention” boxes, properly marked and retained at the work location for at least two (2) years **(see NOTE on last page of this section). After two (2) years, the work location should send the old payroll records to Records Retention where they will be kept for the remainder of the retention period **(see NOTE on last page of this section). Refer to the Records Management Services Handbook and General Records Schedule and Disposition Guide provided by the Office of Document Management, Department of Records & Forms Management.

PAYROLL DOCUMENTS - RETENTION SCHEDULE

The following section represents the Retention Schedule to be followed in reference to payroll documents.
PAYROLL DOCUMENT RETENTION

Statutory Authority:

**Chapter 119**, Florida Statutes, Public Records Act, defines “public records” in terms of physical characteristics; and in legal and/or official documentation relationships, it also defines “agency”, providing an inclusive listing of state, local and special government officials and organizational elements subject to laws and regulations pertaining to public records. In addition, the Chapter establishes the legal basis for the custody and disposal of public records and for public access to these records.

**Chapter 257**, Florida Statutes, establishes the State’s Records Management and Archives Program under the direction of the Division of Library and Information Services, Department of State; it specifically provides for a system for the scheduling and disposal of public records. The Act also authorizes the Division to establish and coordinate standards, procedures, and techniques for efficient and economical record making and keeping.

**ATTENDANCE REPORTS, REGISTERS, ROSTERS (EMPLOYEE)**

**M-DCPS: Daily Payroll Attendance Sheet and Signed/Approved Roster**

This record series consists of, but is not limited to, a record of daily hours worked by individual employees, where hours are stated and routinely verified; to includes time sheets, time cards, summary sheets of daily working hours and all related documents involved in the reporting of time worked.

RECOMMENDED RETENTION: Record (master) - Five (5) fiscal years.

**(see NOTE on last page of this section)**

**LEAVE RECORDS**

**M-DCPS: Application for Short Term Leave**

This record series consists of, but is not limited to, documentation of sick, vacation, and other types of leave submitted by the employee to document authorized absence. Record may also include leave balance reports.

RECOMMENDED RETENTION: 1) Record (master) - Five (5) fiscal years; provided a leave balance record is kept.

**(see NOTE on last page of this section)**
PAYROLL DOCUMENT RETENTION

PAYMENT RECORDS

M-DCPS: Payroll Checks Control Report

This record series consists of a report documenting employee “Person ID” number, employee name, employee status, check number, check date and employee signature; for any employee receiving a “paper” pay check.

RECOMMENDED RETENTION: Record (master) - Five (5) fiscal years.

**(see NOTE below)**

**NOTE:** The master of the above-mentioned records must be retained at the work location for at least two (2) years, or until the audit for the fiscal year is completed if more than two (2) years. After the audit is completed, they should be placed in special “Records Retention” boxes, properly marked and sent to Records Retention for the remainder of the retention period.

Duplicate copies should be retained until obsolete, superseded or administrative value is lost.
Chapter 9 Absences, Leave and Vacation

The policies and rules governing absences and leaves of personnel are determined by and patterned after state laws and regulations.

**SICK LEAVE**

Each full-time employee is entitled to accumulate one (1) day of sick leave per month of employment. Such sick leave shall not be used prior to the time it is earned and credited to the employee; furthermore, the employee shall be entitled to earn no more than one (1) day of sick leave times the number of months of employment during the year. An employee who is paid for eleven (11) days or more during the payroll accrual month will accrue one (1) day sick leave for that month.

Half-day employees are to be reported as working half-days, and similarly, any sick or personal leave taken is to be reported in half-day increments.

Employees are allowed to accumulate and carry forward unused sick leave, to be added to their next year's sick leave balance, not to exceed legal limitations.

Sick leave may be used for illness and/or death of the following:

<table>
<thead>
<tr>
<th>Family Member</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mother</td>
<td>Brother-in-Law</td>
</tr>
<tr>
<td>Father</td>
<td>Sister-in-Law</td>
</tr>
<tr>
<td>Sister</td>
<td>Husband</td>
</tr>
<tr>
<td>Brother</td>
<td>Wife</td>
</tr>
<tr>
<td>Mother-in-Law</td>
<td>Child</td>
</tr>
<tr>
<td>Father-in-Law</td>
<td>Grandchild</td>
</tr>
<tr>
<td>Grandmother</td>
<td>Son-in-Law</td>
</tr>
<tr>
<td>Grandfather</td>
<td>Daughter-in-Law</td>
</tr>
<tr>
<td>Foster Parents</td>
<td>Uncle</td>
</tr>
<tr>
<td></td>
<td>Niece</td>
</tr>
<tr>
<td></td>
<td>Step Parents</td>
</tr>
</tbody>
</table>

**Additionally**, it may be used for illness and/or death of persons residing at the same residence as the person who is requesting sick leave.

**PERSONAL LEAVE**

Each employee eligible for sick leave accrual is also entitled to use six (6) of their earned sick leave days for personal reasons each fiscal year. Personal leave is chargeable to accrued sick leave and is noncumulative.

**EXAMPLE:** If an employee has ten (10) sick leave days and four (4) personal days, the total balance of sick leave days and personal days is ten (10), four (4) of which can be used for personal reasons.
ABSENCES, LEAVES AND VACATION

ANNUAL LEAVE (VACATION)

Full-Time 12-Month employees are entitled to accumulate annual leave. Vacation accrual rates and vacation accrual limits are specified in the individual labor contracts for employees represented by exclusive bargaining agents.

Vacation accrual rates depend on number of years of employment. A year of creditable service, for annual leave purposes, is defined as over one-half of the employee’s contractual period during a fiscal year. An employee who is paid for eleven (11) days or more during the payroll accrual month will accrue vacation for that month. Use of annual leave shall be approved by supervisors so that there is minimum disruption of the operation of the department/school. Vacation leave cannot be taken in advance of its accrual.

HOLIDAY LEAVE

Twelve-Month Employees - The following days are normally observed as paid holidays:

- Independence Day
- Labor Day
- Veteran’s Day
- Thanksgiving Day
- Christmas Day
- New Year’s Day
- Martin Luther King’s Birthday
- All Presidents’ Day
- Memorial Day

In addition to the holidays listed above, the following three (3) days have been approved as official paid holidays:

- Friday following Thanksgiving;
- Two (2) days in addition to December 25.

Ten-Month Employees - Holiday leave for ten-month employees is determined by the calendar adopted annually by the Board.

Ten-Month full-time, permanent part-time and part-time probationary, working during the summer, are not entitled to any paid legal holidays during the summer (i.e., Independence Day).

Probationary Employees - The following days are normally observed as paid legal holidays:
ABSENCES, LEAVES AND VACATION

Labor Day
Veteran’s Day
Thanksgiving Day (Thursday only)
Martin Luther King’s Birthday
All Presidents’ Day
Memorial Day
Independence Day (12-month employees only)

JURY DUTY AND SUBPOENAEDES AS A WITNESS

Any full-time or regular part-time employee who is summoned as a member of a jury panel,

OR

any full-time or regular part-time employee who is subpoenaed as a witness, not involving his/her own personal litigation,

OR

any employee subpoenaed in the line of duty to represent the School Board as a witness or defendant, shall be reported as “Jury Duty/Subpoenaed”.

When subpoenaed as a witness, or on jury duty, official notification from the court, indicating time spent, should be attached to the Application for Leave form.

NOTE: When an employee is involved in his/her own litigation and must appear in court, the time must be reported as either “PERSONAL”, “VACATION” (if approved by the administrator), or “LWOA”.

ILLNESS IN-LINE-OF-DUTY

Any district School Board employee is entitled to illness in-line-of-duty leave when he/she has to be absent from duties because of illness from any contagious or infectious disease contracted in School Board work. Illness In-Line-of-Duty for employees represented by a collective bargaining agent will be defined in the collective bargaining agreement.

Contagious or infectious diseases shall include, but are not limited to, measles, chicken pox, diphtheria, rubella, typhoid, meningitis, tuberculosis, conjunctivitis (pink eye), hepatitis, mononucleosis, ring worm and pediculosis (head lice), when substantial proof is provided that such illness resulted from contact with students or other employees. Influenza and strep throat are not construed to be contagious diseases.
ABSENCES, LEAVES AND VACATION

Contagious or infectious disease claims should be directed to the Office of Risk and Benefits Management, Workers’ Compensation section.

Leave will be authorized for all school board employees, not to exceed a total of ten (10) working days per incident, for illness contracted from the causes prescribed above. Part-time employees should be reported on the Miscellaneous Transaction screen for the number of hours that the employee would have worked during the ten (10) days, not to exceed the ten (10) working days limit.

The cost center is not authorized to pay any time over ten (10) days.

INJURY IN-LINE-OF-DUTY

Any district School Board employee shall be entitled to injury in-line-of-duty leave when he/she has to be absent from duties, as determined by a Board approved physician, because of an injury received in the discharge of School Board duties. Injury In-Line-of-Duty for employees represented by a collective bargaining agent will be defined in the collective bargaining agreement.

All injuries occurring on the job must be reported immediately to the worksite administrator. A Notice of Injury must be completed by the worksite, via telephone, by calling the Office of Risk and Benefits Management.

If medical treatment is necessary, the employee will be directed to the appropriate facility.

A medical evaluation, conducted by a Board-approved physician approved by the Office of Risk and Benefits Management, will be the determining factor as to when the employee is able to return to duty.

Full-time employees whose authorized disability extends beyond thirteen (13) weeks will receive the Statutory Workers’ Compensation benefit checks from our servicing agent.

Part-time employees should be reported on a Write-In Transaction screen, indicating the circumstances under “comments”, not to exceed ten (10) working days.

Payment for sick leave granted for Injury In-Line-of-Duty will be computed at the daily sick leave rate, less the daily Workers’ Compensation rate, for each sick leave day granted.

For a complete overview of Workers’ Compensation issues, you may contact the Office of Risk and Benefits Management, Workers’ Compensation section.
ABSENCES, LEAVES AND VACATION

TEMPORARY DUTY

Any regular employee may be assigned to be temporarily absent from their regular duties and place of employment for the purpose of performing other educational services, including participation in school surveys, professional meetings, study courses, workshops, etc. Such temporary assignments will ordinarily be initiated by the school/worksite administration. Employees will receive their regular pay, and may be allowed expenses as provided by law and regulations of The School Board of Miami-Dade County, Florida. Such temporary duty shall be considered equal to the regular duties of the individual, and employees performing such assigned temporary duties shall not be considered to be on leave.

VOTING LEAVE

The Board agrees, upon approval of the principal or supervising administrator, to allow an employee who is a registered voter a reasonable amount of time off with pay, to vote in each local and general election. The location of the employee’s precinct, work location and work schedule shall be considered in scheduling such time off. The employee can be required to show proof of registration.

LEAVE OF ABSENCE FOR EMERGENCY PURPOSES

When schools or other school board facilities are closed due to natural disaster or other catastrophe, discretionary emergency leave with or without pay may be granted by the Superintendent to full-time school board employees who were prevented from reporting to work.

BOARD-APPROVED LEAVES

For information regarding other various types of Board-approved leaves, contact the Office of Leave/Retirement/Unemployment Compensation.
Chapter 10 Payroll Deductions

The following information is furnished regarding the various voluntary deductions authorized for School Board employees.

EMPLOYEE BENEFIT DEDUCTIONS

For information regarding any benefit-related deductions, including those listed below; offered pursuant to contractual agreements, please contact the Benefits Section in the Office of Risk and Benefits Management:

- Medical
- Dental
- Vision
- Legal & Senior Legal
- Long & Short Term Disability
- Group Term & Voluntary Life Insurance
- Accidental Death & Dismemberment (AD&D)
- Flexible Spending Accounts (FSA’s)
- Hospital Income Protection
- Tax-Shelter Investment Plans

UNION AND PROFESSIONAL DUES

Dues for unions and professional organizations which are approved for payroll deductions must be transacted through the union or organization. These transactions include both enrollments and cancellations.

DIRECT DEPOSIT

The School Board of Miami-Dade County has a mandatory program that requires employees to authorize payroll deposits into their checking or savings account.

South Florida Educational Federal Credit Union

Deductions are authorized for deposit to an employee’s account with the South Florida Educational Federal Credit Union. All transactions, including cancellations, must be arranged directly with the Credit Union.

Automated Clearing House Network (ACH)

Any employee who has a checking or savings account with a bank or financial institution, which participates in the Automated Clearing House Network and is a member of the Federal Reserve System, is eligible to participate.
PAYROLL DEDUCTIONS

Payroll payments for participants in the mandatory direct deposit program will automatically be credited to his/her personal checking or savings account each pay period.

Participants have access to an on-line Advice Statement which reflects the same information that would have been shown on a paycheck stub.

The Payroll Deduction Direct Deposit Authorization forms (FM-4679) for the mandatory direct deposit program is available on-line, from the Records Management or Payroll websites, or from the Payroll Department.

FLORIDA PREPAID COLLEGE PROGRAM

Full-time employees who are participating in the Florida Prepaid College Program and making monthly payments are eligible to use the payroll deduction plan to make payments to this program.

Employees may transfer their monthly payments to biweekly payroll deductions by completing a Payroll Deduction Authorization form available from the Payroll Department.

There are 20 scheduled biweekly payroll deductions during each calendar year.