



# **PAYROLL HANDBOOK**

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746-6512

Payroll Office Fax Number  
746-6557

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# GENERAL PAYROLL INFORMATION

## **Payroll Schedules**

The Payroll Schedules found on pages 12 and 13 are for employees paid on a monthly and bi-weekly basis and should serve as your guide when submitting time sheets and other information. The monthly pay schedule “pay periods” apply to employees who work the full 12 months of the year. (Employees who work 9-10 months but are paid over 12 months, including most teachers, receive deferred pay during the summer in the months of June, July, and August. Although the dates the employees may expect their pay to be deposited in their account will be the same schedule, the June and July checks will be processed in May, and the August check will be processed in June. Therefore, the absences reflected on the check will not coincide with the 12-month payroll schedule). **Please post the schedules so that employees can tell which absences are reflected on their checks and the work period covered by their paycheck.**

## **Finding an Employee’s Assigned Payroll Technician**

Every employee at Tulsa Public Schools has been assigned a payroll technician to oversee pay processes. See the help lines on page 14 to find an employee’s payroll technician. Employees are assigned to a payroll technician based on their workgroup.

Employees are encouraged to contact their technician should they have a problem or question about their pay, and every effort will be made to ensure the need is addressed. If an employee has access to the Internet, he/she is encouraged to send correspondence to his/her technician by email. When corresponding, the employee should give his/her name, employee ID number, a brief description of the problem, a phone number, and a convenient time to receive a return call.

Please remember, though, that the technician depends on the information that the site payroll coordinator provides and may not be the best person to respond to questions as to why an absence was reported. The technician will process the leave as reported. If an employee receives a deduction for a reported absence (or is simply not paid), it is normally due to the fact that paid leave entitlements have been exhausted. Determination of leave entitlements is an automated payroll process. The payroll technician is normally the best person to address questions related to leave entitlement balances.

## **Changes in Employee Status**

Please immediately notify the appropriate payroll technician by email of any change in status for an employee at your site. A change in status would include termination, change in leave status, change in position or site, and newly hired employees. You will also need to forward a transmittal of the status change to Human Resources.

## **Notifications to Site Payroll Clerk**

At times throughout the year, it is necessary to send special alerts or information directly to the site payroll clerk. If the name of your site payroll clerk changes, please notify Becca Langley, the Accounting Services Specialist, either by email or by phone at 746-6105, so that the distribution list for special information will remain current.

## Approval of Overtime

***Dr. Zolkoski requires that overtime be approved by him before it is worked.***

You will need to take into consideration the following issues when scheduling an employee to work:

- Do not authorize an employee to work more than 40 hours in a week without receiving prior approval from Dr. Zolkoski.
- Any time worked beyond 40 hours in a work week will be accrued as compensatory time unless specifically authorized by the superintendent to be paid in cash.
- For those managing work force requirements for supplemental and project work, you will need to take into account an employee's primary assignment work hour requirements. An employee should not be asked to work a supplemental assignment that would cause him/her to work more than 40 hours in a week unless given specific permission from the superintendent.

## Absence Reports

Absence Reports are for administrators that are not on Kronos or the SubFinder system. They are to be used to report absences ONLY. An electronic version of the Absence Report, complete with all monthly-paid employees at your site, has been forwarded to you. You may use this form to report absences electronically or print it out to report with manual signatures. You will need to update it for new employees and employee terminations. A sample of the Absence Report is found on page 17.

Please do not send PS-12 or PS-10 forms to Payroll. Sick, vacation, and personal business, as well as any other absence, should be noted on the Absence Report. List the **number of days** absent in the appropriate column below "Days Absent." Use the remark column to list the date and explanation. It is crucial that absences are recorded accurately since a payroll deduction may occur. Clearly state the type of absence so that a deduction is not made in error. Keep a copy of the Absence Report for your file. You may refer employees to the Monthly Pay Schedule (see page 13) to determine which Absence Report(s) affect any questions about checks. It is a good idea to keep copies of both the current and the previous year.

**"Personal Illness"** is used only for personal illness.

**"Family Illness"** is used for illness of **immediate family** members as defined in the employee handbook.

**"Death in Family"** is used only for **immediate family** as outlined in the handbook. Personnel are allowed 3 bereavement days per death. Please designate which one they wish to use, as well as the relationship to the bereaved.

**"Vacation"** applies only to 12-month employees.

**"Bodily Injury"** pertains to days missed due to injury on the job. It is extremely important to note this. Record the date of injury and note this in the remarks column. Be sure to fill out the Workers' Comp Form 2 and PS-6. Continue to record the related absences in the bodily injury column and note the dates in the remark column.

“**Other Causes**” is used to record dates absent which are not specified in previous columns such as personal business, jury duty, or PS 10’s.

**NOTE:** When using “Emergency Leave,” refer to guidelines in your personnel handbook.

### **Payment for Leave**

Payment for accrued leave entitlement (sick leave, vacation, emergency, jury duty, etc.) can be paid up to the normally scheduled hours for that employee for a given week. This means that an employee who works a full time schedule may not be paid leave in such an amount that the total hours paid would exceed 40 hours (or contract hours if less than 40) for a given week.

For example, an hourly-paid employee who works 9 hours each day on Monday, Tuesday, and Wednesday and then takes leave on Thursday and Friday can only be paid for 13 hours of leave; 27 hours will be paid for hours worked and the accrued leave may be used to supplement that time to make a full, 40-hour check. (The employee cannot be paid for 8 hours each day as that would be a total of 43 hours for the week, putting them over the amount budgeted and authorized for that employee.)

### **Reporting Time for Substitute Teachers**

All teacher absences and substitute activity must be reported through the SubFinder system. The SubFinder system has also replaced teacher absence reporting for payroll purposes. So, it is essential that absolutely every absence is reported through this system whether a substitute is needed to replace the teacher or not. An interface has been developed to retrieve substitute payroll information directly from the SubFinder system. The interface converts the SubFinder data to payroll transactions. Review of the converted payroll transactions has been automated in a web-delivered application called “SPRING.” The “SPRING” application allows you to review the payroll transactions and approve them prior to the paycheck being created.

Your site will be emailed a Subcast report twice daily indicating the absent teacher and substitute used and the reason for the absence. Some additions and corrections can be made through SubFinder by your site administrator; however, some changes will need to be made through the substitute office. Email Nancy King or Phylena Miller (in Human Resources) with those changes that cannot be made at the site level. At the end of the two-week pay period, you will be notified by Bonnie Hart (in Accounting) that the SPRING report is available on the website for your approval. Carefully review this report and correct it. These are the Substitutes who will be paid. Your deadline to approve SPRING is the 12:00 PM the following Monday afternoon.

When reviewing the Subcast data for your site, pay particular attention to the following fields, as they will be used to generate the payroll data:

#### ***Time Unit***

This determines time worked (half day or full day).

#### ***Employee SSN***

If the salary of the employee for whom the substitute works is charged to a project, the substitute will be charged to the same project. This will also drive the subject segment of the ACK.

### ***Reason Code***

This will determine function (instruction will be default, professional development function will override where applicable).

### ***Site #***

This will determine division as well.

**NOTE:** The teacher's absence must be reported on the SubFinder system, even for partial days, and must correspond with the hours and dates reported for the substitute teacher.

### **Certified Teachers Covering Classes (see form on page 19)**

Sections I through VII should be completed by the school and are for certificated teachers covering classes when a substitute has been requested and is not available. The information needed includes date worked, number of hours or blocks worked, **name and Employee ID# of teacher covering the class**; site, and **name and Employee ID# of absent teacher**. Teachers covering special education classes should be coded to program 239. The teacher's absence must be reported on the Sub-Finder system, even for partial days, and must correspond with the hours and dates reported on the Cover Pay form.

### **Supplemental Services**

Salary budgets at the District include only the amounts necessary to pay employees for their normal contract hours. Employees may be asked to work hours in addition to their normal contract hours. When this occurs, special procedures must be followed. In all cases, funds to pay the additional work must be identified and reserved in advance of an employee working, and the account code should properly reflect the correct funding source. The procedures for exempt (salaried, not eligible for overtime) employees are different than those for non-exempt (paid hourly through Kronos system).

### ***Exempt – Supplemental Services***

Supplemental services for exempt employees are normally related to a project. When the project administrator identifies a need for the employee to work additional hours for pay, an approved Board Agenda is normally required. Once the Board approval is obtained and the specifics related to the project are identified, an RQ may be placed on the system for the estimated project activity using SS as the buyer code and 1700 or 1800 for the object. The specific activity and dates must be in detail on the RQ. The RQ then "routes" through the electronic approval chain for the account code and amount specified. Following approval, the RQ is converted into a PO by Sheri Vann in Accounting and the PO number is given to the project administrator, who may then direct the employee(s) to work the additional time. Following the work, timesheet(s), including date and time worked as well as PO# are submitted to Accounting for payment. After the payroll is processed and the charges recorded to the financial system, Accounting will reduce the respective PO for the amount paid. Timesheets submitted for payment where work was performed prior to the PO date must be accompanied by an Assumption of Responsibility signed by the Area Superintendent.

### ***Non-exempt – Supplemental Services***

Supplemental services for non-exempt employees normally relate to a project or separate function/department and Board approval is generally required as with exempt employees. However, no RQ is required for these additional services as they are encumbered through the monthly payroll encumbrance procedures. The employee's schedule must be modified for the supplemental work as the schedule represents the employee's authorization to work. It is critical that the supplemental work reflect the correct coding to be sure that the correct project or department's budget is charged. Additional work not properly coded is charged to the employee's primary site's discretionary budget. Consequently, it is essential that the time manager closely monitor supplemental work to assure that the work is authorized and properly coded.

The Fair Labor Standard Act requires that non-exempt employees maintain detailed records of and must be paid for all time worked. Consequently, employees may inadvertently work time in excess of contract hours. When this occurs, the excess time is charged to the site's discretionary budget. Consequently, this activity must be closely monitored by site management. Patterns of working beyond contract hours must be addressed individually with the employee through counseling and, if necessary, warnings or job targets. We do not have the option of simply not paying an employee. Knowledge that the employee is working past scheduled hours may represent "implied consent" on the part of the site manager.

Non-exempt employees with contract hours less than 40 in a week are generally assigned to a work group with a special function in the Kronos system to identify unauthorized work events through the Kronos pay code of "Unscheduled-P". This pay code triggers a special print category on the employee's check of "Unscheduled Pay". This is intended to provide assistance to the employee's manager in enforcing the manager's direction to the employee regarding working outside of the assigned schedule. In addition, the Kronos handout assists in providing advanced communication to the employee.

### **Resignations**

It is the responsibility of each school to notify Human Resources when an employee resigns. The letter of resignation, and the effective date, should be sent to HR. If there is no letter of resignation, a memo signed by the Principal will be sufficient. Also, send an email to the payroll office so that the final check can be computed and pay transactions can be stopped.

Any time sheet or Absence Report should also include the last day worked, for additional confirmation, especially if the employee worked a partial pay period.

### **Social Security Alternative Retirement Program**

Employees who are assigned to primary positions that normally are scheduled to work 5 hours or fewer in a day or on a temporary or intermittent basis will participate in an alternative retirement plan instead of contributing to Social Security. A pre-tax deduction in the amount of 7.5% (in lieu of the post-tax 6.2% previously paid to Social Security) will be withheld from an employee's check and remitted to the plan provider, Fidelity Investments, as an investment for benefit of the employee. A 457(b) plan is used as the funding vehicle. These funds are always fully vested, are inheritable personal property of the employee, and may be withdrawn or transferred upon

termination of employment with the District following a 90-day waiting period. Employees may be moved from one type of retirement program (Social Security to 457(b) or vice versa) to another if their primary position changes and will be automatically enrolled in the governing plan. The participation is determined by the employee's primary position and is not optional.

### **Retirement "Buy-Back" Option**

Members of the Oklahoma Teachers' Retirement System can make tax-deferred installment purchases of past service credits through payroll deduction. Tax-deferred installment payments will make member purchases more affordable, since the reduction in a member's take-home pay will be less than if the member made direct payments to TRS in after-tax dollars. If you are a current member, and you have eligible past service years, you can contact the Retirement staff at 1-877-738-6365 for details.

Once the Retirement System has calculated your total "buy-back" amount, you will complete an irrevocable payroll reduction authorization form, TRS Form 110.28, and turn it in to the TPS Payroll Department. The TRS Form 110.28 form is found on pages 23-24. The monthly amount indicated on that form will be deducted from your check and remitted to the Retirement System monthly. Your check stub will show both a current retirement payment as well as the past service one. Once an election is made, the only way an employee can stop these deductions is through termination of employment, retirement, or death.

### **Direct Deposits**

All new employees are required to provide bank or credit union checking or savings account information to the payroll department to ensure accurate direct deposit of their pay.

For employees who do not have an account, Tulsa Public Schools will assist in opening a new Pay Card account through the Money Network. With a Pay Card, employees can receive their pay on payday through an ATM or Transcheck. If an employee chooses to use an ATM to obtain cash, a \$1.50 fee is subtracted from the employee's Pay Card account when he or she makes a withdrawal. Employees can use more than 360,000 Cirrus or Plus ATMs worldwide; or, they may choose to cash a Transcheck at any Wal-Mart store at no cost to the employee. A third option is to use the Pay Card as a Point-of-Sale debit card (much like a regular credit card transaction with the charge immediately being deducted from the employee's account rather than a bill being sent). The cost for each debit card use is 45 cents.

Should an employee not want a Pay Card, a new account may be established with the account information being supplied to the Payroll Department at least one week prior to the employee's first pay date. The Bank of Oklahoma, as well as several other financial institutions, offers free checking to qualified customers. In addition, the Bank of Oklahoma will provide free checking accounts with no required initial deposit to all TPS employees who qualify for the account and pass a normal credit review.

# CONFIDENTIALITY RELATED TO PAYROLL MATTERS

Everyone is entitled to maintain a certain degree of privacy. When handling payroll-related material, you are privileged to varying degrees of personal information about other employees. When storing this information or communicating to employees or other offices at Tulsa Public Schools, you have a responsibility to protect this information.

Information such as social security number, voluntary and involuntary deductions, Form W-4 and I-9 information, home address, home telephone number, hours of work, etc. should not be released, either intentionally or unintentionally, to unauthorized persons.

Some tips for protecting this information include:

1. Do not release lists of employee names and social security numbers to unauthorized persons. This may be done inadvertently when trying to convey information to a single employee on the list or other information that is contained in the report. Please be very sensitive to any reports or forms that contain social security numbers or other data such as home addresses and phone numbers.
2. Be sure that sensitive information sent by inter-office mail is concealed and sealed so that the information cannot be casually observed.
3. Lock files containing employee information.
4. Limit conversations concerning employee data to secure areas.
5. Be sensitive to the communication of employee information via email.

## **Electronic Timekeeping**

All employees paid on a biweekly basis are paid from data entered into the Kronos electronic timekeeping system. Currently, there are approximately 300 Kronos time managers throughout the system. The time manager is responsible for assuring that the time reported for each employee assigned to that manager is accurate, including the account coding for the charges.

Initial "hands on" training for time managers is held at the Fulton Learning Center on an as-needed basis. A Kronos Time Manager's desk manual is available on the Accounting website. Optional Kronos User Group meetings for time managers are held monthly during the school year. For information regarding time manager training meetings, or to report a change in time manager responsibilities, contact Jacci Hamilton at 746-6240.

## **Electronic reports**

Electronic reports can and will be sent to you via email automatically by the system. It is important that you review these reports and let your time manager know if something looks incorrect. The reports will show exceptions that will need to be addressed on a daily basis. You can request additional special reports that show overview information or show you a daily listing of who has (or has not) shown up for work. Recaps of an employee's time worked are also available. Many different formats and types of information are available. You do not need to have access to the KRONOS system to receive these reports. If you would like the frequency, timing, or format of the

reports to be different, please let the payroll office know and we will try to accommodate your request.

### **KRONOS Employee ID**

The Kronos Employee Id is the same as the TPS 5-digit employee number. This number has been encoded in any badges created after July 1, 2005. Employees with a new badge may clock in at the clock by swiping their badge. All employees can “badge” in by entering their 5-digit employee number on the touchpad on the clock. A biometric identification is also required, which is a finger measurement. The employee must be “enrolled” at the clock which involves taking a biometric measurement. The time manager or other designated site representative may enroll an employee.

### **KRONOS Time Clock**

The time clock is a specialized computer. The employee can review punches, accumulated time, and leave accrual balances by leave type at the clock. Only the punches at the clock where it took place will be shown. Leave balances will be updated after each payroll is processed and will reflect any leave shown on KRONOS during the current pay period. Employees will be able to review separate balance information for vacation, personal business, sick, and compensatory time.

### **Labor Transfers**

Employees will also be able to do “labor transfers” for supplemental work that is coded to a different assignment other than his/her home assignment by entering a 4-digit job code at the clock that is unique for that particular assignment. An employee will not be permitted to transfer to a “job” that is not set up for them. Supplemental assignments may also be entered into the employee’s schedule by his/her “manager” and the coding changes would then be automatic with no additional activity required from the employee.

### **Employee Payment**

Employees will be paid for time worked and paid leave as recorded on the Kronos timekeeping system. Since the pay period processing time has been dramatically shortened, there is no time for entering manual timesheets.

### **Compensatory Time**

Hours worked in excess of 40 hours in one work week will be defaulted to a compensatory time offset. The default will be to accrue 1.5 hours of compensatory time for every hour worked past 40 in a work week. The compensatory time shows up as a negative on the employee’s paycheck that offsets the overtime payment on the employee’s same check. Accumulated negative compensatory year-to-date amounts on the employee’s check represent accrued compensatory time that is due to the employee. When the employee uses compensatory time, he/she is paid through a positive entry on his/her check which reduces the negative accumulated balance. If an employee terminates his/her employment with the district, any accrued compensatory time will be paid in cash. Accrued compensatory time balances will be “passed” to the KRONOS time clock, in hours, for each employee assigned to that clock. An employee may take compensatory time, at his/her supervisor’s discretion, just as he/she would personal or vacation time. An employee doesn’t need to be eligible for leave accruals to be able to accrue compensatory time. If approved by the Superintendent, an employee may be paid overtime in cash.

**Compensatory Time Records**

Compensatory time records must be maintained in the ESC central system. There should be no compensatory time arrangements at the office or site level that are not recorded on the central system. All time worked by non-exempt employees must be reported. This is required by the Fair Labor Standards Act.

**Missed Punches**

If an employee forgets to clock in or out, the Kronos system has no way to calculate time for that day. No time will be paid unless the missing punch is supplied. The payroll office can only supply missing punches at the request of the employee's supervisor. Time managers should also receive authorization from the employee's supervisor prior to supplying the missing punch. A file should be maintained for these requests. Manual edits of an employee's time card may be scrutinized by the Department of Labor or could be construed as collusive or fraudulent.

**Hand Checks**

Hand checks are very costly to issue and administer. The payroll office cannot issue hand checks due to missed punches or to pay overtime in cash instead of a compensatory time accrual. These types of adjustments will be added to the next paycheck. If a hand check is required, the request must be approved by the Cabinet-level person over your site.

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Again, please feel free to call the appropriate Payroll technician if you have questions. If you are unsure of the appropriate person to contact, you may contact Payroll at 746-6232.

## **FORMS AND REFERENCES**

## Bi-Weekly Payroll Schedule

Tulsa Public Schools  
**BI-WEEKLY PAYROLL SCHEDULE**  
 2008-09

Pay Period/Week	Kronos Data Completed By 10AM	Bi-Weekly Pay Date
6/16-6/29	6/30/08	07/08/2008
6/30-7/13	7/14/08	07/22/2008
7/14-7/27	7/28	08/05/2008
7/28-8/10	8/11/08	08/19/2008
8/11-8/24	8/25/08	09/02/2008
8/25-9/7	9/08/08	09/16/2008
9/8-9/21	9/22/08	09/30/2008
9/22-10/5	10/6/08	10/14/2008
10/6-10/19	10/20/08	10/28/2008
10/20-11/2	11/3/08	11/11/2008
11/3-11/16	11/17/08	11/25/2008
11/17-11/30	12/1/08	12/09/2008
12/1-12/14	12/15/08	12/23/2008
12/15-12/28	12/19/08***	1/6/2009**
12/29-1/11	1/12/09	01/20/2009
1/12-1/25	1/26/09	02/03/2009
1/26-2/8	2/09/09	02/17/2009
2/9-2/22	2/23/09	03/03/2009
2/23-3/8	3/09/09	03/17/2009
3/9-3/22	3/23/09	03/31/2009
3/23-4/5	4/06/09	04/14/2009
4/6-4/19	4/20/09	04/28/2009
4/20-5/3	5/4/09	05/12/2009
5/4-5/17	5/18/09	05/26/2009
5/18-5/31	6/01/09	06/09/2009
6/1-6/14	6/15/09	06/23/2009
6/15-6/28	6/29/09	07/07/2009

Note: The Pay Date is the date for distribution of paper pay stubs & checks. It is also the date that all employees who have signed up for direct deposit should have received funds in their account. **Employees on direct deposit may be credited by their bank before the Pay Date, but should only rely on funds being in their account by the Pay Date.**

**POST FOR ALL EMPLOYEES**

**\*\*\* Due to winter break all Kronos time must be completed before leaving for the break.**

**\*\* Direct deposits will NOT be credited before scheduled payday.**

## Monthly Payroll Schedule

Tulsa Public Schools  
**MONTHLY PAYROLL SCHEDULE**  
**2008-2009**

Pay Period/Week	Spring Report Validated By	Date for Absences and/or O.T.	Pay Date
June 16-July 15	06/30/2008	June 2 - June 29	<b>07/18/2008</b>
July 16-Aug 15	07/28/2008	June 30 - July 27	<b>08/20/2008</b>
Aug 16-Sept 15	08/25/2008	July 28 - Aug 24	<b>09/19/2008</b>
Sept 16-Oct 15	09/22/2008	Aug 25 - Sept 21	<b>10/15/2008</b>
Oct 16-Nov 15	11/03/2008	Sept 22 - Nov 2	<b>11/20/2008</b>
Nov 16-Dec 15	12/01/2008	Nov 3 - Nov 30	<b>12/19/2008</b>
Dec 16-Jan 15	<b>12/15/2008</b>	Dec 1 - Dec 28	<b>01/20/2009</b>
Jan 16-Feb 15	01/26/2009	Dec 29 - Jan 25	<b>02/20/2009</b>
Feb 16-Mar 15	02/23/2009	Jan 26 - Feb 22	<b>03/20/2009</b>
Mar 16-Apr 15	04/06/2009	Feb 23 - Apr 5	<b>04/20/2009</b>
Apr 16-May 15	05/04/2009	Apr 6 - May 3	<b>05/20/2009</b>
May 16-June 15	06/01/2009	May 4 - May 31	<b>06/19/2009</b>

\*Due to Winter Break, SPRING reports (Substitutes/Teachers' Absent System) must be validated by 12/19/08

**POST FOR ALL MONTHLY-PAID EMPLOYEES, PLEASE**

## Payroll Help List

### For Primary Payroll Help

Please refer employees with payroll questions to the following:

**Phone: 746-6232 or**

**E-mail: [Payroll@tulsaschools.org](mailto:Payroll@tulsaschools.org)**

### **PAYROLL ROOM 500, ESC**

**Jack Reese**                      **746-6512**                      **Director of Payroll**  
Payroll FAX                      746-6557

<u>NAME</u>	<u>EXT</u>	<u>JOB RESPONSIBILITY</u>	<u>PAY GROUP</u>
Angel Hines	66237	Customer Service	All
Bonnie Hart	66345	Substitute Teacher, SPRING, Administrator Payroll Services	Administrators Teachers
David Hulford	66344	Insurance Research and Recon	
Dawn Bowling	66259	Accounting, OCAS, Journals, Federal Project Coding	
Linda Pickens	66235	Custodians, Nutrition, Maintenance, Transportation, Security	Support
Michael Brown	66520	Customer Service, KRONOS™	Support
Molly Potts	66238	Garnishments, Accounting, OCAS, Journals, Payroll taxes, 403B, Remittances	
Paul Nguyen	66716	Payroll processing; Oversight	All
Sheri Vann	66168	Customer service, Exempt employee timesheets for supplemental work, Purchase Orders	Teachers
Sue Casey	66321	Teacher Payroll Services	Teachers

## Election to Defer Payment

TO: LEADERSHIP TEAM  
FROM: DIRECTOR OF ACCOUNTING  
DATE: 2008  
RE: Election to Defer Payment for 9-10 Month Contract Non-exempt Employees

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As required by law, all non-exempt employees are paid on an as-worked basis. We will, once again, extend the opportunity for employees who do not work the full calendar year to receive cash flow throughout the year, including the holiday periods and the summer. This is accomplished by saving after-tax income in working periods that is then distributed in periods where the employee either does not work or works less than required to receive an "average check". For questions concerning this program, contact Michael Brown at 746-6520 or Linda Pickens at 746-6235.

**Please distribute the following communication to all employees at your work site who do not work 12 months:**

Your pay is determined by the amount of time worked as well as paid leave recorded on the Kronos time system as of the end of the biweekly pay period. This means that there will be times when you won't receive a check or will receive a smaller one because you haven't worked the full pay period. This is the "default option", or the standard way that you will be paid unless you elect to "smooth" your net pay.

You can elect to "save" some of your paycheck to provide some cash flow in the periods when you aren't working by completing the form below. This form must be received in the Accounting Office no later than Friday, August 22<sup>nd</sup> for effect on the paycheck dated Tuesday, September 2, 2008.

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### Voluntary Election to Defer Net Pay

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Please withhold sufficient pay to provide approximately (+/- 10%) the same amount of net payment every 2 weeks throughout the year. I understand that:

- The accounting office will compute this amount and set in a deduction on your check, based on your most recent net paycheck amount.
- This deduction amount will fluctuate during the year based on the days worked in the pay period.
- The goal is to keep your net pay amount relatively stable, consequently the deduction (or refund) will vary in relationship to your scheduled contract days. These variations could be significant. The goal of the program is not to keep the deduction stable, but to keep your net check more stable than it otherwise would be and provide cash flow during periods you are not working.
- Variations in your pay rate, hours worked, tax rate, and elective deductions will impact the calculation and cause your net pay to deviate greater in some pay periods.
- All smooth deduction amounts will be refunded by the end of the summer for that school year, which nullifies the impact of the smooth deduction on your pay, overall, for that school year.
- You will receive all amounts earned less taxes and elective deductions. However, the district cannot pay you more than this amount.
- You may withdraw from the program and receive the entire accumulated deferral paid to you in your next pay check. Amounts will not be paid from the accumulated deferral without a complete withdrawal from the program. A written request is required to withdraw.
- If you elect to withdraw from the program during the year, you will not be able to re-enter the program until the next school year.

Name: \_\_\_\_\_ Employee ID: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## New Teacher Early Payment

TO: LEADERSHIP TEAM  
FROM: JANET JAMISON, DIRECTOR OF ACCOUNTING  
DATE: JUNE 6, 2008  
RE: Early Teacher Payment

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We will continue our practice of allowing new teachers to receive a portion of their compensation earlier than the normal monthly payroll schedule. This is intended to assist with budget/cash flow issues while making the transition to the district's pay schedule. The program is available for any teacher who is new to Tulsa Public Schools and for that reason will not receive a contract salary payment on August 20, 2008.

- New teachers can elect an option to receive an early payment of \$900 on August 29<sup>th</sup>. The payment will be "after tax" and will not include any tax or other withholdings. The early payment will be recovered by an "after tax" deduction on each of the 12 monthly contract payments of \$75 per month. Other than the \$75 deduction on the check, the September 19<sup>th</sup> payment will be a full monthly contract payment, as will all other monthly checks during the contract year.
- Early payment checks will be issued as a "paper check" and distributed through the school principal's office. The principal at each site will be asked to certify that the new teacher has worked at least 10 contract days prior to distribution of the check.
- In order to receive an early payment, the new teacher must complete the form below and return it to the Accounting Office by Monday, August 25<sup>th</sup>.

For questions regarding this program, contact Sue Casey at 746-6321 or Sheri Vann at 746-6168.

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Please issue an early payment on August 29<sup>th</sup> to me in the amount of \$900 and collect that amount back from my normal contract payments at the rate of \$75 per month for 12 months. I understand that if I terminate my employment with Tulsa Public Schools prior to completion of my contract, the entire uncollected amount will be offset against wages due me. In the event the wages are insufficient, I will be personally liable for the remaining amount and agree to repay the district.

Name: \_\_\_\_\_ Employee # \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_ School Site: \_\_\_\_\_



## SubFinder Reason Detail Report

The following is a list of reasons for absences to enter into SubFinder:

### **AR01 PERSONAL ILL/DR APPT**

An employee may use sick days for the following reasons: personal illness or injury and medical or dental appointments.

### **AR02 FAMILY ILLNESS**

An employee may use sick days for injury or illness of an "immediate" family member.

### **AR03 READING LITERACY**

### **AR04 PROFESSIONAL DEVELOPMENT @ FULTON**

Pre-approved and pre-registered professional development that is being paid for by Fulton.

### **AR05 WORKSHOP ON OR OFF SITE**

Workshops that are being charged to your site budget.

### **AR06 SCHOOL BUSINESS/FLD TRIP**

School sponsored activity or related meetings endorsed by the school system.

### **AR07 ATHLETIC EVENTS**

Sports activity on or off campus during school hours.

### **AR08 PERSONAL BUSINESS**

Time off work to address business matters personal to the employee that cannot be handled after school hours.

### **AR09 EMERGENCY**

An unforeseen event requiring the employee's absence from duties, which requires immediate response.

### **AR10 DEATH IN FAMILY**

An employee may use up to three days for bereavement following the death of an "immediate" family member.

### **AR11 JURY DUTY**

Time off with pay when the employee is subpoenaed in a criminal, civil, or juvenile proceeding.

### **AR12 MILITARY DUTY**

An employee who is involuntarily called to active duty in the Armed Services, or who is a member of a reserve component and is ordered to active duty.

### **AR13 FAMILY & MEDICAL LEAVE**

An employee may use this leave for:

Childcare: to care for the employee's child after birth.

Placement leave: for adoption or foster care.

Family leave: To care for employee's spouse, son, daughter or parent who has a serious health condition.

### **AR14 MATERNITY LEAVE**

Absent from work pre or post delivery with doctor statement.

### **AR15 UNPAID LEAVE**

On leave - not receiving salary.

### **AR16 INCLEMENT WEATHER**

An employee unable to report to duty due to hazardous road conditions.

### **AR17 VACANT UNASSIGNED**

A position that does not have a permanent teacher.

### **AR18 TRIM/TRANSFER**

Employee in transition and is entitled to a substitute.

### **AR19 TEACHER SUSPENSION**

An employee that violates the terms of his or her contract may be suspended as a disciplinary measure.

### **AR20 NO SHOW**

An employee not reporting to duty on contract without administrator approval.

### **AR21 PRINCIPAL MEETING**

### **AR22 VACATION**

### **AR23 WORKERS COMP**

An employee work related injury or illness.

### **AR24 PROFESSIONAL STAFF DEVELOPMENT FOR SPECIAL ED**

This reason code should be used ONLY if Special ED funds the workshop.

### **AR25 TITLE I**

Professional development for teachers in TITLE I schools MUST have a PS-10 approved before attending.

### **AR26 TITLE II**

Principal/teacher improvements.

### **AR27 TITLE II D**

Technology

### **AR28 EMERGENCY RESPONSE GRANT**

Federal funds for substitute teachers.

### **AR29 OTHER FEDERALLY FUNDED WORKSHOPS**

### **AR30 WORKSHOPS FUNDED BY SOURCES OUTSIDE OF TPS**

### **AR31 RELIGIOUS OBSERVANCE**

### **AR32 PATHWISE PROFESSIONAL DEVELOPMENT**

### **AR35 OU GRAD GRANT**

*The term "immediate family" shall mean husband and wife and the following relatives: father, mother, son, daughter, brother, sister, grandparents, and corresponding relatives by marriage.*



# Hourly Time Report for Additional Project Work

## TULSA PUBLIC SCHOOLS HOURLY TIME REPORT FOR ADDITIONAL PROJECT WORK BY EXEMPT EMPLOYEES

Employee Name:		EID:	
Purchase Order #:		School/Site Number:	
School/Site Name:		Project Number:	
Project Name:		Project Rate of Pay:	
Board Agenda Date:			
Nature of Work Performed:			
ACK Code			

\* Note: Work hours should not include commute times or meal times

Regular Contract				
Day	Date	Start Time	End Time	Work Hours*
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				
<b>Total</b>				0.0
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				
<b>Total</b>				0.0
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				
<b>Total</b>				0.0
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				
<b>Total</b>				0.0

Additional Project Work			
Start Time	End Time	Work Hours*	Work Location
		0.0	
		0.0	
		0.0	

**Total Hours Actually Worked - Reg Assnmnt** 0.0

**Total Project Hours** 0.0

The following signatures are required:

\_\_\_\_\_  
Employee (time shown above is accurate)

\_\_\_\_\_  
Employee's On-site Supervisor

\_\_\_\_\_  
Project Manager (project funds are available for purpose)

\_\_\_\_\_  
Director - Special Projects

## Alternative Plan to Social Security



### Alternative Plan to Social Security

Tulsa Public Schools has established a temporary alternative plan to social security for its part-time employees with Fidelity Investments, a non-profit organization providing a pension system for people in education. Under the Social Security Alternative Plan, about the same amount that was previously taken out of your paycheck to pay your Social Security taxes will be contributed to a 457(b) plan with Fidelity Investments. A 457(b) is a tax-deferred way to save for retirement using a variety of investment plans, such as fixed and variable annuities. The following information should help you understand the Alternative Plan to Social Security and Fidelity Investments.

#### **How does the Alternative Plan work?**

As a participant, 7.5% of your pretax salary is contributed to the Alternative Plan. Your plan contributions are invested in the 457(b), offering a variety of investment options. Your contributions are tax-deferred from your paycheck through TPS's payroll system before they show up in your salary. That lets you save on taxes now, while putting aside additional money for your future. Your contributions and earnings grow untaxed until your benefits begin.

#### **How can I be exempt from contributing to Social Security?**

Nearly everyone who has a job pays into Social Security. As a qualified government organization, Tulsa Public Schools is allowed to use an alternative retirement plan for part-time and temporary employees of the District. The alternative plan is funded by the 457(b) contract. The employees' contributions to the alternative plan are a replacement for the social security tax that would normally be withheld.

#### **How will my take-home pay be affected?**

As the example below illustrates, there will be little difference in your take-home pay.

	Social Security	SS Alternative Plan
Gross Earnings	\$1,000.00	\$1,000.00
7.5% contribution (Alternative Plan)	0.00	75.00
Taxable Income	1,000.00	925.00
Less 15% income tax*	150.00	138.75
Less 6.2% Social Security withholding	62.00	0.00
Less 1.45% Medicare withholding	14.50	14.50
Net Take-Home Pay	\$773.50	\$771.75

\*Assumes 15% federal income tax bracket.

#### **Income taxes are not withheld from my paycheck, so how does the plan benefit me?**

Even though you may not be subject to federal and state income tax withholding, you are subject to Social Security withholding on all amounts you earn unless you participate in the Alternative Plan.

#### **What happens if I'm already receiving Social Security benefits?**

Contributing to the Alternative Plan will not affect the monthly Social Security benefit you are already receiving.

#### **How many earnings credits do I receive for Social Security purposes?**

Although you don't receive earnings credits while you're in the Alternative Plan, you retain all of the earnings credits (and Social Security benefits) you accumulated prior to joining the Alternative Plan.

#### **How are my contributions invested?**

Your plan contributions are automatically allocated to the Government Money Market Fund unless you change this allocation. **You can easily change this allocation by calling Fidelity's Automated Telephone Service (ATS) toll free at 800 343-0860.** And you can use ATS to transfer your 457(b) accumulation among the more than 100 mutual funds available from Fidelity Investments. ATS is available 24 hours a day, 7 days a week. There are no charges for allocation changes or transfers. If you call from a rotary phone or if you need personal assistance, Fidelity representatives are available weekdays from 8 a.m. to 12 p.m.

Your contributions are also immediately vested – that is, your benefits belong to you from the first day you participate in the Alternative Plan.

#### **Are there any sales charges?**

No. There are no expense or sales charges deducted from contributions, so that more of each participant's dollars are working to build retirement savings.

**What happens if I become a full-time employee?**

You will be reinstated in the Social Security Plan. Other retirement plan options also apply depending on your eligible employee class.

**What happens when I stop working?**

Your benefits are yours to keep even if you leave your current employer. If you change jobs, you take your benefits with you. If you go to another employer where 457(b)s are not available, you can leave your accumulations where they are until your benefits begin. Your accumulation will continue to grow based on your investment selection among the Fidelity Investment mutual funds.

**Are there any restrictions on withdrawals?**

Your plan imposes a few restrictions on withdrawal of accumulations that you should be aware of. If you want to take a cash withdrawal or start receiving income, you may do so only under the following conditions: separation from service, disability, or death. Federal and state income taxes will be payable on amounts withdrawn from your account.

**What benefits will my beneficiaries receive?**

Participants' Fidelity Investments accumulations provide a death benefit. The full accumulation of a participant who dies before beginning to receive annuity benefits is payable to the participant's designated beneficiary.

This full accumulation represents all contributions and investment earnings. Your estate will receive the accumulation if you do not complete a beneficiary designation form.

# Irrevocable Payroll Reduction Authorization

## *Service Purchase*

Member Name: \_\_\_\_\_ Social Security No. \_\_\_\_\_

School District: **Tulsa Public Schools**

I, \_\_\_\_\_, am an active member of the Teachers' Retirement System of Oklahoma ("System") employed by Tulsa Public Schools ("Employer"). I am entitled under the provisions of OAC 10-5-1 et seq. to purchase service credit or re-establish withdrawn service through the deposit of additional contributions, and I desire to make those contributions through payroll reductions.

I understand that the Board of Trustees for the Teachers' Retirement System of Oklahoma ("Board of Trustees") has adopted a rule allowing me to direct my Employer to "pick-up" these contributions under the tax deferral provisions of the federal Internal Revenue Code Section 414(h)(2) and that tax deferral of my additional contributions due to the System requires this irrevocable payroll reduction authorization. I further understand that my Employer has agreed to participate in the "pick-up" of these additional contributions.

I hereby direct my Employer to make the following reductions from my salary per pay period for the purpose of purchasing service credit or re-establishing withdrawn service and to remit them to the System together with other employee contributions to the System:

\$ \_\_\_\_\_ per pay period beginning with the pay period immediately after the Employer receives this authorization form and continuing for \_\_\_\_\_ months.

With respect to this payroll reduction, I understand the following:

- This is an irrevocable payroll reduction authorization.
- The maximum duration of the authorization is sixty (60) months.
- After the execution of this irrevocable reduction authorization, I do not have the option of receiving the reduction amounts directly instead of having them paid by my Employer to the System.
- These contributions are being picked up by my Employer; and, as a result, although designated as employee contributions, they are being paid directly to the System in lieu of contributions by me.
- I may make more than one irrevocable, binding payroll reduction authorization so long as a subsequent reduction authorization does not amend this binding, irrevocable authorization.
- While this agreement is in effect, I understand that with respect to the service being purchased by the contributions designated herein, the Board of Trustees will only accept payment from my Employer and not directly from me.

- Nothing herein shall prevent me from paying any amount of additional contributions not covered by this irrevocable reduction authorization with after-tax dollars, provided that I must pay any such after-tax payments directly to the Teachers' Retirement System and not to my employer.
- If I terminate employment with my Employer or die prior to completion of these installment payments, this binding, irrevocable payroll reduction authorization shall expire. My right to finish the payment, or whether the Board will pro-rate credit, is governed by OAC 715:10-5-35.
- The payroll reduction authorization is not effective until signed by me and an authorized representative of my Employer. The pick-up is only applicable to contributions to the extent the compensation which is reduced for the contributions is limited to compensation earned for services after the effective date of the pick-up.

\_\_\_\_\_  
Signature of Member

\_\_\_\_\_  
Signature of School Official

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_





**Electronic Timekeeping Information Pamphlet**

**You must work only your scheduled hours!**

Working outside of your scheduled work shift is not permitted unless specifically requested by your site manager or principal. Although you can clock in before your shift start time, you may not be paid for that time unless your manager requests an adjustment of your schedule. The ability to clock-in early is offered as a convenience to you, but you should not begin work until your actual shift start time. If you are unsure as to your scheduled work time, you can review your schedule at the clock by pressing the "Review schedule" button at the clock, or by checking with your site secretary.

You must clock out within 10 minutes of the end of your scheduled shift end time. Working outside of your scheduled time takes money from your school that could be used for other purposes, such as the purchase of equipment and supplies.

Any unscheduled time worked may be shown on your paycheck as such and you could be subject to disciplinary action. If you believe that you are working your scheduled time, but your paycheck indicates otherwise, you should immediately contact your site time manager.

**Electronic  
Timekeeping**



**Important  
Information  
For  
Employees**

**Tulsa Public Schools**

**September, 2007**

**My information:**

**Name:** \_\_\_\_\_

**Employee ID#** \_\_\_\_\_

**Shift Schedule:**

**Mon** \_\_\_\_\_

**Tues** \_\_\_\_\_

**Wed** \_\_\_\_\_

**Thurs** \_\_\_\_\_

**Fri** \_\_\_\_\_

**Permitted Job Transfers:**

**Job Name**                      **Job #**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Your Kronos Timeclock

Tulsa Public Schools uses the Kronos timekeeping system so that you, as a valued employee, are accurately paid for the time you work. By clocking in and out, and "transferring" at the clock to an additional job when you are to be paid at a different rate, your paycheck will reflect the times and rates that you should be paid. Your site time manager has the ability to change your schedule on a daily basis, if needed, as both your schedule and your time punches determine the number of hours for which you are paid. It is very important, therefore, that you work only your "scheduled" hours and days.

This booklet will explain how to use the clock and some of its features.

### Clocking In

After you have been enrolled, it is only necessary to enter your 5-digit employee ID number, press enter, and place the designated finger on the pad. You are now clocked in. If you are not sure that the clock accepted your punch, press the second button on the left, labeled "Review Punches." The screen will then tell you if you are clocked in. If you instead re-enter your number and place your finger on the pad again, you will clock yourself back out! Be sure to clock out when you leave, as this totals your hours for the day.

## Reviewing Your Hours

When you clock in, the hours are not accumulated until you clock out. Therefore, if you push the third button on the left, "Total Pay Period Hours," and enter your employee ID, you will see the total hours you have worked during this pay period through the preceding day. It is a good idea to check this daily so that you know if any error has occurred and you can get corrections made before your paycheck is written. If the hours do not match the hours you have worked, you can check with your site secretary to find out why. If you must leave the site early but are still on school business, you can ask your site secretary to clock you out at the time your business is complete.

### Reviewing your Leave Balances

The final button on the left side of the clock is labeled "Total Leave." Pressing this button, then entering your employee ID, will give you the number of hours of sick leave, personal business leave, vacation, or comp time that you have. This balance will NOT reflect any leave you have taken since the last payroll compute.

## Transferring to Another Job

Your site secretary will have a list of all the possible job transfers. However, the general idea is that you go to the clock, press the first button on the left labeled "Transfer," and a screen will come up that asks first for project. If you are doing something like substitute teaching, you enter 4 zeros for the project. (You can also use the bottom of the screen to list all possible projects.) If you are doing an extra job that is to be charged to federal projects, you can enter the appropriate project number or choose it from the list. The next required field is job. This is the list that your site secretary will have, or you can use the list in the clock. A substitute teacher is job class 214, for example, while before and after school childcare is 962 (and project 0390). You will then be required to enter your employee ID, and the time will be paid at the appropriate rate. If you are doing this job for the rest of the day, you simply clock out when you leave. If you are doing this for a brief period and then going back to your regular job, you will clock out when you complete the extra job and clock back in to continue your regular job, then clock out at the end of the day.