FINANCIAL SERVICES
Office of Payroll Management
Pay of Personnel

This regulation supersedes Regulation 5610.9.

I. PURPOSE

To describe procedures for paying School Board employees.

II. SUMMARY OF CHANGES SINCE LAST PUBLICATION

A. Sections III.A. and III.B. updates information on when employees are paid and when certain types of earnings are paid.

B. Sections IV.A. and IV.B. updates participation and enrollment information for Direct Deposit and electronic pay advice (ePay) program.

C. Sections V.A., V.B. and V.C. updates and clarifies method of pay and provides references to pertinent regulation and notice.

D. Removed section pertaining to obsolete Summer Fund program.

E. Section VI. updates information regarding withholding of deductions for mandatory and voluntary contributions.

F. Section VII. clarifies the reporting and handling of inaccurate data and any subsequent underpayments or overpayments.

G. Section VIII. clarifies process for underpayments and overpayments.

III. PAYMENT SCHEDULES

A. Personnel Paid Biweekly

Maintenance personnel, bus drivers and attendants, food service staff members, custodians, substitute teachers, and temporary or hourly employees are paid biweekly (once every two weeks). Payday for regular duties and earnings is generally on the Friday two weeks after the end of the pay period. Biweekly paid employees receiving pay for supplemental activities are generally paid two weeks after the period in which the supplemental activities were worked. In some cases, such as athletic coaching or extra-duty salary supplements, payment is made on a predefined schedule. Pay for supplemental activities is taxed at the same rate as regular pay.
B. Personnel Paid Monthly

Educational and US-scale employees not identified in section III.A. are paid monthly. Payday is generally on the last business day on the month and that pay reflects regular earnings for the current month. Monthly paid employees receiving pay for supplemental activities are generally paid either one month after the month in which the work was performed or in cases such as academic or athletic coaching or extra-duty salary supplements, payment is made on a predefined schedule. Pay for supplemental activities are taxed at the same rate as regular pay.

C. Paydays

Monthly and biweekly pay schedules are published annually in Notice 5620, Pay Schedules. Salary supplement schedules are published annually in Notice 4650, Salary Supplements.

IV. METHODS OF PAYMENT

A. Direct Deposit

As a condition of employment, all employees shall be paid by electronic transfer (direct deposit) to the financial institution of their choice. Prior to reporting to work, newly hired and rehired employees must submit a properly completed Direct Deposit Authorization Agreement, Form FS 73-12. Form FS 73-12 is available at http://www.fcps.edu/it/forms/fs7312.pdf. Pay is available to employees at the beginning of business on payday.

The information on Form FS 73-12 will be effective with the next available payment after receipt. Depending on when the initial FS 73-12 is received, the first payment received by an employee may be in the form of a paper check, mailed two business days prior to payday to the employee's supplemental mailing address on file with the Department of Human Resources (HR). All future payments will be electronically sent to the financial institution designated on form FS 73-12.

If an employee does not submit a valid direct deposit form, all subsequent payments will be held until the employee complies.

Employees should allow 30 days for changes to become effective. If making a change because an old account is being closed, it is recommended that the first deposit to the new account or financial institution be confirmed prior to closing the old account.

B. Electronic Pay Advice

All monthly paid employees will receive an electronic pay advice (ePay) via their Fairfax County Public Schools (FCPS) e-mail account three business days prior to payday. All biweekly employees are being transitioned to receiving a pay advice electronically via their FCPS e-mail account. In the interim, biweekly paid
employees will have paper pay advices mailed two business days prior to payday to the supplemental address on file with HR. Biweekly employees can immediately elect to receive their pay advices electronically prior to mandatory ePay enrollment by completing an Electronic Pay Advice Election Agreement, Form FS 73-11 available at http://www.fcps.edu/it/forms/fs7311.pdf.

V. FREQUENCY OF PAY

A. Monthly Paid Employees

Monthly paid employees will be paid their annual salary over the length of their contract/work year based on the number of contract/work days and school calendar as appropriate. Pay will be calculated and paid in 10 salaried installments for contract/work year less than or equal to 10 months from September through June with no payments in July or August; 11 salaried installments for contract/work year of greater than 10 months and less than 12 months from August through June with no payment in July, or 12 salaried installments for contract/work year of 12 months from July through June.

If an employee begins employment after the first scheduled workday of the contract/work year, ends employment prior to the last scheduled workday of the contract/work year, has an employment change affecting annual salary, has unexcused absences from duty or has other absences from which the employee is not entitled to paid leave, the salaried installment for the monthly period in which the event occurs will be prorated. The proration will be a percentage based on the number of workdays in a paid status of the period to the number of scheduled work days within the impacted monthly period. Any and all subsequent installments will be based on 1/10th, 1/11th or 1/12th of annual salary in effect for that month.

B. Biweekly paid employees

Biweekly paid employees will be paid based on actual work and leave time reported, eligible holidays and other paid non-work days, and individual leave balances available to cover time not at work.

C. Work Schedules and School Calendars

Refer to Regulation 4421, Work Hours, Length of Work Year and School Calendar for information on contract/work year lengths, eligible holidays and paid/nonpaid work days.

Refer to Notice 4421, School Calendars for contract/work year start and stop dates, in-service days, teacher workdays, inclement weather schedule, and observed holidays for the current school year.

VI. REDUCTIONS AND DEDUCTIONS FROM PAY

A. Deductions for Mandatory and Voluntary Contributions
All required contributions mandated by federal and state law, and school board regulations will be withheld. These may include but are not limited to taxes, retirements; insurances and others required by law or regulation.

Contributions for certain benefit plans and voluntary programs will be withheld in installments as noted in the current version of Regulation 4710, Benefit Plan Contributions and Salary Reductions.

B. Taxes

Social Security, Medicare and income taxes, which include Federal, Virginia, West Virginia, District of Columbia, Maryland and Maryland county/city, will be withheld based on taxable income.

C. Professional Organization Dues

Professional organization dues will be withheld over 10 monthly pay periods for monthly paid employees and over 20 biweekly pay periods for biweekly paid employees.

D. Order of Deductions and Missed Deductions

If an employee's pay is not sufficient in a pay period to cover all mandatory and voluntary contributions, the mandatory items shall be taken first and in a predetermined priority order. Any remaining pay shall be used to cover voluntary contributions in a priority order established by the Office of Payroll Management. Sufficient pay must be present to cover the full amount of each specific deduction; no partial deduction for an individual election shall be taken.

Internal Revenue Service payments and court-ordered payments imposed against an employee shall take priority over voluntary deductions.

Missed deductions, other than professional organization dues, long-term care and dependent care, will be recouped in a subsequent payment(s) via payroll deduction where possible or may be billed to the employee for direct payment. All payments for missed deductions made via direct payment will be considered post-tax payments.

VII. STOP PAYMENT AND REPLACEMENT OF CHECKS

A. Request for Stop Payment

A lost or destroyed paycheck requires that an employee complete Form FS 73-54, Request for Stop Payment of Payroll Check, which is available at http://www.fcps.edu/it/forms/fs7354.pdf and submit it to the Office of Payroll Management via fax to 571-423-3507 and remit original paper form to the Office of Payroll Management. To ensure more timely notification, however, the original form shall also be sent to the Office of Payroll Management for audit purposes. The check shall not be reissued until the original stop payment form is received by the Office of Payroll Management.
B. Reissue of a Check

After the stop payment request is submitted, a waiting period prior to reissue is required to ensure that the original check has not been cashed. Additional processing time will be required by the Office of Payroll Management to process the reissue.

A reissued check may be picked up by the employee from the Office of Payroll Management at the Gatehouse Administration Center or mailed to the supplemental address on record. Photo identification is required for check pickup. The Office of Payroll Management shall notify the employee when the check is available.

VIII. OVERPAYMENTS AND UNDERPAYMENTS

To avoid incorrect and/or delayed payments, all pertinent employment information shall be submitted to HR in a timely manner for processing. In addition, all time and attendance regulations shall be followed to ensure that time worked and days absent are reported accurately and promptly for proper payment. Any and all errors/omissions shall be reported immediately upon discovery to the Office of Payroll Management.

Underpayments will be paid on the next cycle payment to the employee. Requests for out of cycle payments that total more than one-third of the expected regular (scheduled) gross pay, or more than $100 for a temporary/hourly employee, may be submitted by a principal/program manager via e-mail to the director of the Office of Payroll Management or his/her designee. Pay for extra compensation (in addition to regular pay) is not eligible to be processed out of cycle, regardless of the amount. Requests should include all pertinent information to clearly document the cause of the omission/error and any steps taken to avoid such circumstances in the future. Requests will be granted at the discretion of the Office of Payroll Management. All efforts will be made to accommodate employee need while ensuring that the efficiency and integrity of critical payroll operations are preserved.

To avoid overpayments, all employees who are absent from work for more than 5 consecutive days and/or whose leave balances may not be sufficient to cover the absence should contact the appropriate monthly or biweekly payroll business operations assistant (BOA) http://www.fcps.edu/fs/payroll/contact_us.shtml to determine how this absence may affect current and future payments. Such employees may also contact the Office of Benefit Services, HR, at 571-423-3200 to determine how their absence and the exhaustion of leave may affect benefit entitlements.

Any overpayment that occurs as a result of overuse of leave shall be recouped in its entirety as a deduction from the earliest pay after the Office of Payroll Management is aware of the overuse of leave.

All other overpayments shall be recouped from funds due to the employee. To prevent a hardship situation for the employee, overpayments not the result of overuse of leave but that exceed one-third of the employee’s gross pay may be recouped in installments not to extend beyond three pay periods. Any overpayment that can reasonably be collected without extending the collection beyond the calendar tax year shall be collected to avoid
tax complications. An employee who knows that he or she has been overpaid should report that overpayment immediately to the appropriate monthly or biweekly payroll BOA in the Office of Payroll Management (http://www.fcps.edu/fs/payroll/contact_us.shtml).

IX. TAX WITHHOLDING

A. Form W-4

Each employee shall complete and return a form W-4 (Employee’s Withholding Allowance Certificate) to declare his or her federal tax withholding status. Any invalid or incomplete form will be returned to the employee without becoming effective.

The employee shall be responsible for filing revised W-4 forms in a timely manner for any change to his or her federal tax withholding status. Online changes to federal withholding are available through Uconnect. A paper W-4 form is available at http://www.irs.gov/pub/irs-pdf/fw4.pdf. An employee claiming exempt from federal tax withholding must submit a new paper W-4 each year.

If a W-4 is not on file in the Office of Payroll Management, tax amounts withheld shall be based on the federally mandated default status of single with no personal exemptions.

B. State Withholding Forms

FCPS withholds state taxes for the following jurisdictions: Virginia (form VA-4), West Virginia (form WV//IT-104), Maryland and Maryland local jurisdictions (form MW 507), and the District of Columbia (form D-4). Each employee shall complete and return the appropriate state tax withholding form based on the employee's state of residence to declare his or her state tax withholding status. Any invalid or incomplete form will be returned to the employee without becoming effective.

An employee who lives in a state other than one for which FCPS withholds taxes will be defaulted to Virginia withholding unless the employee claims exempt from Virginia tax withholding and files a VA-4 claiming an exempt status.

The employee shall be responsible for filing revised state tax withholding forms in a timely manner for any change to his or her state tax withholding status. An employee claiming exempt from state tax withholding for his or her jurisdiction, regardless of reason, must submit a new paper form each year. If a revised state form is not received in the Office of Payroll Management, tax withholding will be based on the resident state on file and jurisdiction defaults. State tax withholding forms are available at http://www.fcps.edu/fs/payroll/forms/index.shtml.

See also current version of: Notice 4421, School Calendar
Regulation 4421, Work Hours, Length of Work Year, and School Calendar
Notice 4650, Salary Supplements
Regulation 4710, Benefit Plan Contributions and Salary Deductions
Notice 5620, Pay Schedules