



## Payroll and Other Employment Expenses

### Background

KTCEA will ensure its employees are paid accurately and promptly. In addition, KTCEA will reimburse employment expenses, including employee professional development, in a manner that is financially sound, responsible and fair to the employee.

### Guidelines

#### Payroll

1. All letters of hire extending offers of employment must be signed by the Superintendent and accepted by way of signature of the prospective employee.
2. Full time employees will be paid an annual salary based on 26 pay periods.
3. Casual/part time staff will have a cut-off date as the Friday prior to regular payroll to submit their time sheets, signed by a supervisor or designate.
4. Employees will be paid electronically.
5. Accurate reporting of employee's time from the employee's immediate supervisor is mandatory and must be submitted according to this procedure. All payroll information must be submitted on time when due.
6. Timesheets, on the prescribed form, will be required to initiate payment for casual or part-time employees. Employees will be responsible for recording required information. The Principal, Associate Superintendent and/or supervisor/designate, as appropriate, will approve (e.g. sign off, email approval, verbal, etc.) all timesheets before emailing to the Finance Branch for processing.
7. Principals will be responsible for recording all substitutes' hours worked using the prescribed method and obtaining the required information and substitute's signature.
8. Associate Superintendent Corporate Services will be responsible for forwarding a copy of all teacherage rental contracts and payroll deduction forms signed by the tenant to the Finance Branch.
9. Employees will be required to enter all leaves in the Atrieve absence module of the financial system. The Principal or supervisor, as appropriate, will approve all leaves in the Atrieve absence module.
10. Payroll deductions will be made as required by legislation.

#### Professional Development

1. KTCEA recognizes that professional development is a shared responsibility between employees and KTCEA.
2. KTCEA may reimburse up to 100% of course or program fees, materials, travel and related expenses for any approved development activity. Travel related expenses will be reimbursed in accordance with the travel expense procedure.
3. Employees must obtain approval from their supervisor and/ Associate Superintendent prior to registering, and receiving reimbursement, for any professional development or training event.
4. KTCEA will reimburse up to 100% of professional membership dues and fees where membership is deemed necessary to fulfill the requirements of an employee's role.

#	Procedure	Roles & Responsibilities
1.	<p>Employee Master Files</p> <p>1.1 The Payroll Administrator or designate will be responsible for maintaining the employee master file and entering employees' personal, salary / wage, deductions and bank account information into the accounting system.</p> <p>1.2 On a quarterly basis, the Payroll Administrator or designate will provide the Finance Director with a listing of the employee master file for review.</p> <p>1.3 The Finance Director will provide the Payroll Administrator or designate with a listing of employee accounts requiring deletion from the accounting system.</p> <p>1.4 The Payroll Administrator or designate will delete the terminated employees from the accounting system before the next bi-weekly payroll run.</p>	<p>Finance Director Payroll Administrator (or designate)</p>
2.	<p>New Employees and Changes to Salaries, Wages and Tax Tables</p> <p>2.2 Upon approving hiring and salary/wage and deductions changes, all required information will be entered into the payroll accounting system. This will include:</p> <ul style="list-style-type: none"> <li>• Letter of Hire.</li> <li>• New Employee/Information Change Form.</li> <li>• Tax Form TD1.</li> <li>• Benefit and pension applications.</li> <li>• Teacherage rental authorization form.</li> <li>• Payroll deduction agreements.</li> <li>• Police record check.</li> <li>• Child welfare information system check.</li> <li>• Salary change notifications.</li> </ul> <p>2.3 The entry of an employee's personal, salary/wage and/or required deductions information will be reviewed for accuracy.</p> <p>2.4 All relevant documentation pertaining to new employees and salary changes will be placed in the employees' payroll file. Payroll files will be maintained in a secure storage area accessible by authorized personnel only.</p>	<p>Finance Branch</p>
3.	<p>Summary of Payroll Process</p> <p>3.1 Once data entry associated with a payroll period is complete, payroll summary reports will be generated for review by the Finance Director or designate.</p> <p>3.2 Once the data has been verified, a copy of the payroll file will be forwarded to the bank for payments to employees.</p>	<p>Finance Director</p>

	3.3 Earning statements will be emailed to the employees on the morning of pay day.	
4.	Professional Development Expenses 4.1 Reimbursement to employees for professional development will be processed in accordance with the Procurement and Payment Procedure and/or the travel expense procedure.	Finance Branch

**Definitions:**

**EFT** means electronic funds transfer.

**Timesheet** means the form causal employees and substitute teachers are required to complete as evidence of the number of hours worked during a pay period.

**References:**

Procurement and Payment Procedure

Travel Expense Procedure

**Procedure Amendments and Updates**

The responsibility for updating and amending this procedure rests with the Associate Superintendent Corporate Services.