

Employee Compensation

Policy

The Board of Education shall contract with, and fix the duties and compensation of employees of the District. The provision of employee compensation as remuneration for work performed shall be governed by Federal and State law, any collective bargaining agreement in place, and this policy. Any contradiction to this policy found in the negotiated agreement shall prevail against that part of this policy for persons covered by the negotiated agreement.

I. Compensation Philosophy

- A. The provision of employee compensation shall be in concert with the District's Compensation Philosophy. This philosophy articulates the Board's desire to attract, retain, and reward employees and to offer competitive compensation and benefits.
1. The compensation strategy for all employees of the District is intentional and provides focus for achieving the District's vision, mission and goals.
 2. The compensation philosophy recognizes that it takes all staff working together to achieve the District's vision and accomplish the District's mission and goals.
 3. To attract and retain highly qualified employees, the District will strive to pay a market-driven compensation package that includes base salary or hourly wages, fringe benefits, and extra value-added contributions when appropriate. In seeking to incent improved performance, the District may provide a performance pay program.
 4. A market-driven compensation plan means that Tulsa Technology Center would like to be one of the best paying technology center school districts, as well as be market competitive with the private sector for like jobs and responsibilities.
 5. Compensation will include a focus on outcomes, and reward those things that are critical to the District, such as high standards, program performance and efficient use of resources.

6. The compensation philosophy will balance individual and organizational responsibilities with regard to career planning, taking into account the needs of the beginning employee all the way through retirement.
7. The compensation philosophy will reflect the shared responsibility of the District, the Association representing bargaining unit employees, and each individual to provide a work environment in which all employees are engaged in worthwhile work, are in control of achieving individual goals and the District's goals, and cheer progress and success.
8. The compensation philosophy serves as the guide for the development and implementation of the District's Compensation Plan.

B. The purpose of the Compensation Plan is to:

1. Enable the Superintendent to make recommendations for salary proposals and increases for bargaining unit and non-bargaining unit employees in a timely manner.
2. Enable the Board of Education to make fair and equitable decisions about salaries for all employees.

C. Compensation for regular full-time employees represented by the bargaining unit is determined through the collective bargaining process. Every employee who is eligible to be a member of the bargaining unit is covered by the salary and fringe benefits package agreed to at the bargaining table, regardless of whether or not the employee chooses to join the association representing the bargaining unit as a dues paying member.

The process for establishing base salaries for regular full-time employees represented by the bargaining unit is based upon an array of salary schedules which are constructed in a manner to provide higher levels of compensation to the employees with the most seniority and in some cases, level of educational attainment. Each of the salary schedules is subject to the collective bargaining process.

Annually, unless otherwise provided by law, a negotiating team representing the bargaining unit and a team representing the Board of Education meet to develop an agreement that is subject to ratification by the members of the bargaining unit and approval by the Board of Education. A key part of the agreement deals with employee compensation that includes both salaries and fringe benefits.

- D. The compensation plan for employees who are ineligible to be represented by the bargaining unit is structured to compensate employees based on performance. Each non-bargaining employee is on the Salary and Performance Management System (SPMS) or other Board approved schedule and is assigned a salary grade level that reflects the value of the position he or she occupies. Each salary grade level has a salary range with an entry-level salary, a mid-point and a top salary level. A change to a non-bargaining unit employee's base salary is subject to an evaluation of the employee's performance on the job.

Ordinarily, an employee's salary will be no less than the entry level or greater than the top salary level for the assigned salary grade level for the position occupied by the employee.

Non-bargaining employees who are paid under the guidelines of SPMS do not have a bargaining unit to represent their interests. It is the Superintendent's responsibility to represent these employees.

II. Compliance with the Fair Labor Standards Act

- A. It is the policy of the Board to ensure compliance with the provisions of the Fair Labor Standards Act (FLSA) concerning the payment of premium pay at the appropriate rate for eligible employees who work more than forty hours in a work week. Time worked in excess of forty (40) hours in a work week is called overtime. Some employees are not eligible for the premium pay rate normally associated with overtime work, due to their job classification.
- B. There is no limit by policy or by the FLSA concerning the number of hours an employee may work, either daily or weekly. The usual, normal and regular work schedule of each regular full-time District employee is forty (40) hours per week, unless authorized to work a different schedule by his/her supervisor. Eligible employees will receive either premium pay (calculated at 1.5 times the regular rate) or compensatory (comp) time off for overtime hours worked.
- C. Employees are classified as either exempt or non-exempt. Other individuals, such as Board members, contractors, volunteers, legal advisors, and certain trainees are not considered exempt or non-exempt, as these individuals are not covered by FLSA or this policy. The Superintendent or his designee shall determine employee job classifications of exempt or non-exempt by an evaluation the specific duties, authorities, and compensation levels associated with each position.

Exempt employees are paid for the accomplishment of their responsibilities and outcomes. Exempt employees are not paid by the hour, and their pay remains the same, regardless of the number of hours worked in a work week. Non-exempt employees are paid for the number of hours worked, must be paid for all hours worked, and cannot be paid for any hours not worked.

1. Exempt employees are exempt from the overtime provisions of the FLSA and do not earn premium pay for time worked in excess of 40 hours per week. Employees may be classified as exempt due to their duties being executive, administrative, or professional. A partial list of exempt full-time positions would be:
 - a. Instructor
 - b. Counselor
 - c. Supervisor
 - d. Director
 - e. Assistant Director
 - f. Recruitment Services Coordinator
 - g. Public Relations Coordinator
 - h. Human Resources Representative

2. Non-exempt employees are subject to the overtime provisions of FLSA and are entitled to receive premium pay, at the rate of 1.5 times the regular hourly rate of pay, for hours worked in excess of forty (40) in a work week. In lieu of premium pay employees may elect to receive comp time. A partial list of non-exempt positions would be:
 - a. Office Support Specialist
 - b. Culinarian
 - c. Custodian
 - d. Accounts Payable Technician
 - e. Tier I Support Technician
 - f. General Maintenance Person
 - g. Executive Assistant
 - h. Teacher Associate

D. Non-exempt employees are not permitted to work overtime without the prior stated authorization of the employee's supervisor. An employee who works overtime without authorization will be subject to discipline, up to and including a recommendation for dismissal. If a valid reason exists preventing prior approval, the employee must bring the overtime work to the attention of the supervisor as soon as possible.

Depending on District work needs, employees will be required to work overtime when requested to do so. Supervisors are required to carefully manage

employee overtime in a conservative fashion and to strictly enforce the District's prohibition of unauthorized overtime.

- E. While overtime is calculated on a weekly basis, it is paid monthly, at the normal interval for all regular employee compensation in the District. Overtime for Salaried non-exempt personnel is typically paid on the regular payday of the month following the month in which the overtime was worked. Any pay reduction for working less than 40 hours per week is also normally made on the pay received in the month following. Regular hours and overtime hours for Hourly employees, are paid in the month following the work. Non-Regular (temporary) employees are typically considered Hourly employees. In order to meet District needs, other contractual arrangements may be possible.
- F. Non-exempt employees are not permitted to work "off the clock". Non-exempt employees are not permitted to do "volunteer" work, unless the employee is the parent, grand parent, or guardian of a TTC student and volunteers in connection with school activities which involves the employee's child, and the activity is one for which parents or others customarily volunteer.
- G. The FLSA provides that TTC and other public institutions may, if permitted by the collective bargaining agreement, allow the provision of compensatory (comp) time in lieu of premium pay for overtime. Comp time is paid time off at another point in time, instead of additional pay for the work in excess of forty (40) hours.

If a regular full-time employee is assigned to work more than forty (40) hours in a work week, the District may provide comp time in lieu of monetary payment for the extra hours worked. The provision of comp time in lieu of overtime pay is at the option of the employee, and must be agreed to in advance of the work time which exceeds 40 hours. Supervisors must document the employee's agreement to receive comp time. Employees who do not agree to receive comp time must be:

1. paid the overtime rate for time in excess of forty (40) hours, or
2. not work in excess of forty (40) hours in that particular work week

This comp time is awarded at the rate of 1.5 hours of paid time off for each hour in excess of forty (40) worked in the work week. Comp time earned can only be used with prior supervisor approval and must be taken within three months of the date earned and scheduled so as to not unduly disrupt operations of the department or school. An employee may not accrue and accumulate more than 240 hours of comp time (160 hours or time worked in an overtime status). Exempt employees may not accrue any comp time.

Comp time unused upon an employee's termination will be paid at the employee's regular pay rate coincidental to the employee's final pay. Likewise, comp time unused at the end of a fiscal year will be paid to the employee at the regular pay rate, on the first pay day after year end.

- H. Exempt employees, including instructors and administrators, may not be employed in multiple positions within the District if such employment jeopardizes the exempt status of the employee's primary position. Exempt employees should never work more than 40 hours per week in an assignment which is paid by the hour. All such assignments must be temporary, short term (one semester or less) in nature. Exempt personnel may earn a salary supplement for performing additional duties providing that the additional duties are addressed in the employment contract or employment contract addendums.

Non-exempt employees may be employed in multiple positions, i.e., additional assignments outside of the duties and work schedule of the employee's primary position. Whenever possible, supervisors should attempt to limit the total hours worked in all positions to forty (40) hours per work week. When this is not possible the following provisions apply:

1. Overtime will be paid to non-exempt employees who work more than forty (40) hours in a work week, whether the work is performed in one or more jobs.
2. Employees must agree in advance, to the calculation of a weighted average overtime rate of pay which will apply to overtime work that occurs by working in multiple jobs in a work week.
3. The District standard for the overtime pay rate shall be 1.5 times the weighted average of the established pay rates for each job in which work was done. The weighted average rate is calculated as follows:
 - a. Hours worked in each position, divided by the total hours worked in the week shall be the weighting factor.
 - b. Each factor is then multiplied by the established rate for the job, yielding a rate component.
 - c. All rate components are summed to determine the weighted average rate.

III. District Business Hours, Employee Schedules, and Time Reporting

- A. The Superintendent shall establish and communicate standard business hours of operation. Standard business hours are established so that District staff can meet the needs and expectation of customers, both internal and external. Campus business hours will normally include evening hours for certain departmental functions like adult and continuing education.

The Superintendent may direct Department and Campus Directors to adjust the business hours of their department or campus to better meet the needs of customers. Likewise, individual work schedules may be different from the department business hours to ensure proper coverage at all times, i.e., during meal periods and breaks.

- B. The work schedule for all non-exempt regular full-time employees is 40 hours per week. The minimum expectation is that all non-exempt, regular full-time employees will be at work and available for a total of 40 hours each full work week. The standard work schedule will normally result in eight paid work hours daily and 40 work hours per week.

The work schedule for all exempt regular full-time employees is also 40 hours per week. The minimum expectation is that all exempt regular full-time employees will be at work and available for a total of 40 hours each full work week. Instructors and other employees with schedules that are different from the standard business hours are also required to work no less than 40 hours per week.

Work schedules, including day, evening and night shifts, are utilized in order to meet the needs of the District. The responsible Director will determine starting and ending shift times for the non-day shift operations. Non-exempt employees on these non-daytime shifts will also be scheduled to work 40 hours per week as a standard.

- C. The standard meal period is one hour in length. This should allow adequate time for employees to obtain nourishment as well as a brief rest from their duties. It is expected that non-exempt employees will utilize this time and will not engage in work duties while on unpaid meal break. The meal period should occur approximately in the middle of the work shift.

Non-exempt employees may not shorten their meal period without supervisor approval. Employees are generally not permitted to shorten their work shift by skipping or shortening their meal period. Ordinarily, employees are not permitted to “work through lunch” nor add their meal period to the start or end of the work shift in order to shorten their time on shift. Supervisors are authorized to set employee work schedules, which may include a modification of meal period duration. Any employee who reports an approved shortened meal period must not consume the meal while working.

Meal periods may need to be “staggered” within a department in order to be assured of adequate coverage to meet customer needs. Departments should

not close in order for all employees to take their meal period together, except for special events.

Exempt employees are not required to record or report meal period time. Exempt employees are expected to be respectful of business requirements and practical in the timing and duration of meal periods and other breaks from work.

Exempt employees who are permitted a shortened daily work schedule (Instructors) must adjust their lunch period accordingly so that a weekly work time accumulation of no less than 40 hours is maintained. The utmost responsibility for teachers is for the supervision of students. The primary responsibilities for all other staff members include providing customer service and supporting the instructional process.

- D. Neither structured work-breaks nor break schedules are administered by the District. Some departments may provide a break schedule in order to maintain staff availability for customer contact or other reasons. Supervisors will provide guidance regarding coverage during meal periods and breaks.

All employees are expected to be practical and respectful of business needs in taking time away from their tasks. No more than 15 minutes in each half day should be time off-task. This time is cumulative, in that all time taken during the half-day for visits to the rest room, smoking area, cafeteria, and personal phone calls should be included in the 15 minutes. Employee time for these activities is paid as time worked.

- E. Accurate reporting of time worked, by way of paper time sheet or other District standard, is a responsibility of all non-exempt employees. Adjustments to the monthly salary of non-exempt employees for time worked in excess of 40 hours per week (overtime) or time scheduled but not worked (under-time) are made to the salary in the month following the month where adjustments are recorded.

Time spent on break periods is paid time. Meal periods are not paid time. Time periods of twenty (20) minutes or longer, during which the employee is not actively performing duties, is available for the employee's personal use, and is not paid time.

Only supervisory and select administrative, instructional or professional employees are exempt from the requirement to submit time sheets. Non-exempt employees are responsible for calculating their own hours on a daily basis. Each day, the time the non-exempt employee starts and finishes work must be accurately recorded on a time record. Whenever work time changes to non-work time or the reverse, such as when the non-exempt employee leaves

for lunch and returns from lunch, time entries must be accurately recorded on the time record. The time record is required to be an exact reflection of actual time worked.

The non-exempt employee's supervisor must approve his/her hours worked prior to submittal to the payroll department. All additional overtime worked must be approved by a supervisor each day. The supervisor is responsible for monitoring each non-exempt employee's time in such a manner that the supervisor can attest to the reasonable accuracy of the employee's time record.

- F. In the unusual occurrence of the closure of District campuses, businesses and offices during a normal work day, for which all employees have been provided professional paid leave, it may be necessary for some employees to report to work to care for District facilities or customers. Non-exempt employees who are required to report to work when all other employees are on paid leave for such occurrence will receive premium pay or comp time in addition to the normal wages for the time worked.

IV. Base Salary and District Rates of Pay

- A. Base salary is the amount of compensation authorized for a particular regular full-time position. A regular full-time employee may receive additional or supplemental compensation for additional duties or other reasons related to the individual. However, base salary is directly related to the duties, responsibilities, and contributory impact of the job to the District.

Base salary is established differently for bargaining and non-bargaining personnel. Salary schedules for regular full-time bargaining unit personnel are adopted annually following the negotiations process. The Human Resources Department determines the appropriate title for each bargaining unit position and assigned the appropriate negotiated schedule. The individual employee's salary is then established following negotiated parameters.

- B. Non-bargaining personnel salaries are administered via the District's Salary and Performance Management System (SPMS) or other Board approved system. SPMS salaries are organized as a series of salary grades with an associated range of salaries permissible for a job assigned to that grade level. An individual's salary within a range is determined partially by the employee's time in the position, the perceived performance level of the employee as compared to other similarly graded employees, and recognition of some level of equity with peers in the District as well as the marketplace.

- C. Internal equity is an important component in maintaining a viable compensation plan in support of District objectives. Various structures, practices and protocols will be administered by the Human Resources Department to help insure reasonable level of internal equity exists.
- D. External equity is also important if the District is to attract and retain talent critical to the District's mission. To the extent possible, the District will strive to provide salaries competitive with the marketplace in which the District operates. Salary surveys and other market research will be conducted periodically to ensure that the goal of a reasonable level of external equity with the market is maintained.
- E. Adjustments to bargained salary schedules for bargaining personnel will be through negotiations and Board review for approval. Adjustments to salary structures for non-bargaining personnel shall be by Superintendent recommendation subsequent to Board review and approval.
- F. An employee's salary amount or rate of pay, as well as other supplemental compensation for which a regular full-time employee is eligible to be paid must be listed in the employment contract of each employee. Some fringe benefits are provided in the form of additional payments. These are provided to all eligible employees according to the benefit plan and negotiated agreement, and as such, are not individually listed in the employment contract. A list of all employee compensation and benefits for each regular full-time employee is provided either through separate documentation or electronically by way each employee's access to the District's information systems and intranet.
- G. Salaries for new employees are determined by the Human Resources department, recommended by the Superintendent, and considered by the Board for approval. Human Resources' determination of the appropriate salary shall be based on the new employee's status as bargaining or non-bargaining.

A new bargaining regular full-time employee shall have a salary which is no less than the minimum step nor greater than the maximum step for the negotiated schedule for the job title and is set in accordance with the negotiated agreement, for verified employee experience and education. A new non-bargaining employee shall have a salary recommendation determined by comparison of qualifications and experience to peers within the appropriate salary grade. Other considerations in determining salary may include market competitiveness for the position, additional skills and salary history of the candidate.

- H. The employment of Non-regular (temporary seasonal, adjunct and substitute) employees is considered temporary and these employees are not eligible for employee benefits. Similarly, regular part-time employees are not generally eligible to receive non-statutory employee fringe benefits. (PER-2). Therefore the temporary status for non-regular employees and the ineligibility for benefits for non-regular and regular part-time employees is reflected in a special salary schedule ("Standard Rate Schedule for Non-regular and Part-Time Employees) that is utilized for these employees. Employees subject to this rate schedule are considered Hourly, except for non-exempt regular full-time employees who are working a contracted non-regular position in addition to his/her primary salaried position. Non-regular and part-time employees submit time reports that record the hours worked for payment.
- I. Some regular full-time employees are contracted to work for a period less than 12 months. An exempt employee on such a contract, who agrees to work during a scheduled "non-work" period, will receive additional compensation for the additional work time. An exempt employee will receive the average daily rate of his/her annual salary amount as compensation for each day worked during the non-work period. Exempt employees who work in this fashion must submit a time sheet to report the days worked for payment.
- J. Salaries for regular full-time employees are normally fixed for a period of one year, coinciding with the employment contract. Salaries may be adjusted for all bargaining unit employees annually through the collective bargaining process and Board approval of the negotiated agreement. All adjustments to individual employee salaries must be in concert with the appropriate salary schedule for each position and appropriate step within the schedule. An employee represented by the bargaining unit is not permitted to individually negotiate his/her respective salary. School law prohibits the reduction of an employee's compensation from one year to the next if the employee maintains the same position in the District.
- K. Non-bargaining employee salaries may be adjusted by Superintendent recommendation and Board approval. Individual salary increases for each employee are determined with respect to the evaluated performance of the employee. Employees who achieve a higher performance normally receive a greater salary increase than employees who receive a lower rating. Other factors may be considered in determining the appropriate salary increase (if any) for an employee.
- L. The Board of Education is required to consider for approval the annual budget for salary increases in aggregate, as well as consider for approval the proposed salary amount for each employee as recommended by the Superintendent.

- M. An employee who makes application for a different job, may or may not be able to port his/her existing salary to the new job. Base salaries are associated with the position and to a lesser extent, the person in the position. The employee's current salary may or may not be appropriate for the position to which the employee seeks transfer. Local administration will determine the appropriate salary for the new position, except as restricted by law and the negotiated agreement.

V. Supplemental Compensation and Other Salary Adjustments

Other compensation may be paid to a regular full-time employee in addition to base salary. This additional compensation for bargaining employees is normally negotiated and specified in the negotiated agreement. Examples of additional compensation include:

- A. Adjustment for Educational Achievement. A regular full-time employee may receive a salary adjustment in recognition of achieving, at his/her expense, enhanced education levels or completion of certain pre-approved coursework related to their positional responsibilities. Requirements for bargaining employees are defined in the negotiated agreement. Requirements for non-bargaining employees, if any, are defined in the District compensation plan and approved by the Board.
- B. Shift Differentials. For all non-exempt regular full-time employees and select working-supervisors who are assigned schedules requiring work during times other than the District standard business hours, supplemental pay is provided in the form of a shift differential. The differential is provided to reward the employee for working "non-standard" hours and recognizes the evening shift and night shift time periods.
- C. Merit Pay. A regular full-time employee who has demonstrated exceptional performance and who is not paid significantly more than peers may be considered for a merit pay adjustment. The process for members of the bargaining unit shall be prescribed by the negotiated agreement. The process for non-bargaining personnel shall be by recommendation of the Superintendent to the Board.
- D. Extra Salary Amount. Regular full-time bargaining employees may receive additional salary amounts for certain additional duties such as acting as an Instructor/ Coordinator, Building Chairperson, or other reasons as defined in the

current negotiated agreement, held over from previous agreements or prescribed by law.

- E. Annual Goal Incentive. Regular full-time employees may participate in the District's School-Based Performance Pay plan, or other District provided performance pay plan. The plan shall annually be recommended by the Superintendent for approval by the Board. The purpose of the School-Based Performance Pay plan will be to emphasize continuous improvement, reward group-based performance toward common goals, and focus resources on outcomes which are beneficial to the District and its stakeholders. Achievement of goals will generate a payment to each eligible and deserving employee, as defined by plan rules, and payable in lump sum once per plan year.

VI. Other

- A. Other cash payments to regular full-time employees may be made as a provision of the District benefit plan, Fringe Benefits for Non-Bargaining Employees, the Negotiated Agreement and Board policy PER-1. Examples of these would include salary-in-lieu of dependent health coverage, Health Insurance Cost Containment Incentive, the Wellness Incentive, and the District matching contribution to the Employee Voluntary Retirement Savings Plan.
- B. It is the intent of the District to promote high levels of employee performance and recognize this performance through above average compensation and benefits. Therefore, it shall benefit the District to utilize employee performance appraisals and evaluations to help determine compensation and salary adjustments in every case not contradicted by law or the negotiated agreement.

Employee Compensation**Procedures****I. Recommending and Approving Salary Changes for Regular Full-Time Employees**

The administration and management of a fair and equitable compensation system is perhaps one of the most important functions of the Superintendent, his staff, and the Board of Education. The process for recommending and approving salary changes includes:

- A. The Board approves annual budget that includes an amount of funds budgeted for salary adjustments. The tentative budget is approved in June of each year.
- B. The Board provides advice and directs the District's collective bargaining team in determining what is agreed to in negotiations with the bargaining unit representatives. The amount of funds budgeted for increases in bargaining unit employee compensation is an integral part of the budgeting process.
- C. The Board and the Superintendent are responsible for ensuring that all compensation complies with the basic principles of the District's compensation philosophy, and are fair and equitable.
- D. The Board will vote to approve or disapprove the negotiated agreement and any salary changes included therein, after bargaining unit members ratify the agreement reached in negotiations. This should occur within a few weeks following the ratification of the agreement.
- E. The Superintendent will recommend a SPMS salary administration proposal (in aggregate) for non-bargaining unit employees to the Board. The amount of funds budgeted for increases in non-bargaining unit employee compensation is an integral part of the budgeting process.
- F. The Superintendent will allocate the "salary pool" of available funds for non-bargaining unit employees to Campuses and Departments.
- G. District Administrators review non-bargaining employee performance and merit, and recommend salary changes for their employees to Associate Superintendents and other senior level administrators.

- H. The Superintendent's Leadership Team recommends salary adjustments for non-bargaining unit employees to Superintendent.
- I. Following the guidelines in the District Compensation Plan for establishing annual salary recommendations, the Superintendent will present salary recommendations for all employees to the Board for consideration.
1. Bargaining Unit Employees:
 - a. The Superintendent will present all recommendations agreed to in negotiations with the bargaining unit representatives.
 - b. The recommendations will include the projected cost of salary increases for bargaining unit employees.
 2. Non-bargaining Unit Employees:
 - a. The Superintendent will present all salary and fringe benefit recommendations for non-bargaining employees to the Board of Education for approval. The recommendations will include the projected cost of salary increases for non-bargaining unit employees.
 - b. It is not the practice of the District to give each employee a common "percentage increase" in salary. Each individual's performance is taken into account. Some employees may receive no increase, while others may receive significantly larger increases than the budgeted aggregate average.
- J. Salary recommendations should be on the Board meeting agenda as early as possible. In the event an agreement cannot be reached in negotiations, the final recommendation for bargaining unit personnel is presented once an agreement at the bargaining table is reached. Final salary recommendations for each employee should occur before the end of July.
- K. The Board will vote to approve or disapprove salaries for individual employees and authorize the execution of employment contracts.

II. Non-exempt Employee Time Reporting

- A. All non-exempt employees who work during the District standard business hours, and most other non-exempt employees must enter on the time sheet the actual time of:
1. Beginning of the authorized work period,
 2. beginning of the meal period,
 3. ending the meal period
 4. ending the work period.

B. Actual clock time associated with the work must be recorded. Actual clock time is used to calculate work time. Total work time for the day is calculated and rounded up to tenths of an hour based on the conversion table. It is a violation of policy for an employee to record his /her standard work schedule times on the time sheet, when actual work times are different.

Conversion Table			
NUMBER OF MINUTES			= hour
1	Thru	3	0
4	Thru	9	.1
10	Thru	15	.2
16	Thru	21	.3
22	Thru	27	.4
28	Thru	33	.5
34	Thru	39	.6
40	Thru	45	.7
46	Thru	51	.8
52	Thru	57	.9
58	Thru	60	1.0

C. The conversion of minutes to fractions of an hour will follow the conversion table shown here, or another electronic version established by the District Business Office.

Example:

1. Reporting in time is 7:37 a.m. for a 7:30 a.m. authorized start time
2. Lunch start time is 11:30 a.m.
3. Lunch end time is 12:33 p.m.
4. Work end time is 4:30 p.m.

In this case the work time for the day is 7.8 hours. Total time actually worked is 7 hours and 49 minutes. The 8 hour work day has been shortened by 11 minutes which results in a payment for a work day of 7.8 hours.

D. Non-exempt employees should not report to work prior to the authorized reporting time. Employees should not modify the assigned meal period times without supervisor approval. Employees should not work beyond the assigned work period end time without supervisor approval.

III. Payment of Compensation

Employee compensation is paid and remitted to the employee at regular monthly intervals and other times as may be required. It is the practice of the District to pay all contracted annual salaries in twelve (12) increments, each occurring typically on the last work day of each month. The Business office shall determine and implement the operating procedures required to efficiently provide payment of employee compensation.

- A. Employee payments shall be reduced by the required statutory taxes (Federal and State) due on employee wages. Employee payments shall be reduced by employee deductions for benefits elected and paid by the employee. Employee payments shall be reduced for contributions elected by the employee for savings plans, section 125 plans, and other voluntary obligations for remittance by the payroll department to others.
- B. Certain employee payment deductions may be taken prior to calculation of the employee's tax liability. These deductions include most employee-paid health plan premiums, health care spending accounts, dependent care spending accounts and contributions to tax sheltered accounts. These deductions will be automatically treated as pre-tax items by the payroll department. However, during new-hire or annual benefit option period enrollment the employee may request that health benefit plan premiums be treated otherwise.
- C. Payment prior to working (pay advances) are prohibited by law and by this policy procedure. Instructional employees and some others are offered a contract for a 12 month period with eleven (11) or less "work-months", and one (1) or more "non-work" months. Employees on this contract shall receive twelve (12) equally spaced monthly payments regardless of when the non-work period occurs in the year.
- D. Employees not on a twelve work-month contract or not on a contract as described in III. C. above, shall receive payment only for a month in which work is done.
- E. Upon separation from employment, a regular full-time employee will receive pay for all accrued and unused paid leave for which he/she may be eligible to receive. This normally includes unused vacation and up to 32 hours of unused personal business leave that has not been previously converted from sick leave, but not unused sick leave. Pay following separation may include unused sick leave only under certain circumstances. (See PER -1)

Calculation of final pay due when a non-exempt employee leaves employment is based on the hours reported on the time record up through the last day of work.

Calculation of final pay when an exempt employee leaves employment is based on the assigned contract length. Exempt employees on 12 work-month contracts will be paid based on the percentage of the work month completed, including any holidays, but excluding any unpaid off time, which occurs during the month.

Examples: A 12 work-month contracted employee who leaves end of day on June 15 is entitled to $\frac{1}{2}$ of his salary for that month. A 12 work-month contracted employee who leaves employment end of day on November 28, but who was without paid leave and missed work on November 17th, would get 27/30 of her monthly salary.

Exempt employees on contract terms providing for fewer than 12 work-months shall have final pay upon separation calculated as follows:

1. Monthly salary is determined by dividing the annual salary by the number of work-months in the contract.
2. The number of work-months completed in the year is summed. (Any non-work period is excluded from this time)
3. The percentage of the final work-month completed is calculated in the same manner as for 12 work-month employees
4. The total completed work-months plus the percentage of the final work-month completed is summed and represents total work months (and any fraction thereof) completed on the contract.
5. The monthly salary is multiplied by total work months and equals wages earned.
6. Wages earned less total payments year-to-date equals final pay due.