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Statement of.....

## **Policy and Responsibility**

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SUBJECT: PAYROLLS

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1. Pay Days - Payrolls for all employees will be paid the last banking day of each month and last banking day prior to the 16<sup>th</sup> of each month.
2. Pay on 12 Month Basis - All Licensed, Contract Classified, and Administrative employees will be paid on a 12 month basis.
3. Withdrawing from Service - Teachers and other employees withdrawing from service may receive all money due on the next regular pay day providing the next regular pay day is not less than two weeks after the severance date and providing the teacher or employee has been given a written release by the principal or supervisor.
4. Teacher Check-out - The final check will be issued only after all work has been completed and all materials accounted for to the satisfaction of the principal.
5. Deductions - All full time employees are required to hold membership in the Utah Retirement System. All employees are under the Federal Insurance Contribution Act. All required withholdings will be made in the district office. Other deductions must be approved by the Board.
6. Dates for closing payroll - The principal is responsible for submitting payrolls during the school year and designated supervisors during the summer months when the principal is on vacation. Payrolls will be submitted on dates designated by the district office.
7. Employing substitutes - Procedures outlined by the district shall be followed when employing substitutes. Teachers and other employees will be given a copy of the procedures at the beginning of the school year.
8. Policy for Accepting Tax Sheltered Annuities - Applications will be accepted from any licensed company in Utah. At least twenty participants are required to sign up before any new company will be added to the existing list of companies. (Adopted August 8, 1976)