

## CHAPTER 7.00 - BUSINESS SERVICES

### PAYROLL PROCEDURES

7.23

#### I. Payroll Preparation

- A. The Dale County Board of Education delegates payroll preparation for the payment of employee salaries to the Superintendent or his/her designee. The payroll shall be in accordance with the salary policy approved by the Board, any rules or regulations promulgated by the State Superintendent of Education, and state law.
- B. The Dale County Board of Education has a mandatory direct deposit of payroll check for financial (both cost and efficiency) and administrative reasons. All employees shall be paid electronically in the form of direct bank deposit on the last working day of the month on a twelve (12) month basis. If the last day of the month falls on Saturday, Sunday, or a legal holiday, payment may be made the last working day of the month.

As a condition of employment, all newly hired employees shall be required to enroll in the direct deposit feature within thirty (30) days of their hire date.

The following will constitute circumstances for which an exemption from this policy will be considered:

1. Cancellation or re-write of employee payroll check.
2. Pay-off of employee leaving service.
3. Any substitutes paid directly by the system.
4. Employee's inability to have a bank account. (This must be documented in writing form two (2) different banking institutions.

Any exemption must be authorized by the Chief School Finance Officer of the Dale County Board of Education.

#### II. Salary Deductions

- A. The Dale County Board of Education will make salary deductions which are considered statutory, including federal income tax, state income tax, retirement, etc., in accordance with applicable laws and regulations.
- B. The Dale County Board of Education will approve salary deductions when 25 percent of employees or groups of employees request such deductions as provided by law. The deductions shall be made from salaries and shall be remitted to the appropriate recipient as specified and in a timely manner following each deduction.
- C. New authorization for payroll deductions may be added during open enrollment or upon state required enrollments.
- D. Upon termination, amounts owed under the authorization of an employee shall be deducted from an employee's final pay.

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- E. When amounts have been correctly deducted and remitted by the Dale County Board of Education.
- F. The Dale County Board of Education shall bear no further responsibility or liability for further transactions. The Board shall not be liable for any error while acting in good faith to make the subject deductions.
- G. Whenever an employee is separated from the system prior to the end of the contract period, the terminal pay shall be computed on a per diem basis.
- H. Pre-tax premium deductions. All employee deductions which are eligible under Section 125 are to be considered as pre-tax deductions, with the exception of disability policies which are not to be pre-tax premiums.

**STATUTORY AUTHORITY:**

**CODE OF ALABAMA  
16-1-30**

**LAW(S) IMPLEMENTED:**

**CODE OF ALABAMA  
16-12-17, 16-13-10, 16-13-231,  
16-13-232, 16-22-5, 16-22-6,  
16-22-7, 16-22-17, 36-1-4**

**ALABAMA ADMINISTRATIVE PROCEDURE ACT:** \_\_\_\_\_

**HISTORY:**

**ADOPTED: Dec 16, 2008  
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