

PAYROLL

The District processes payroll as authorized by bargaining unit agreements, hiring contracts and Board of Trustees action to hire employees.

1. Payroll periods will be 10 month, 11 month, and 12 month or as negotiated by contract. See College of the Sequoias Adjunct Faculty Association/University Professional & Technical Employees Master Agreement (Article XII Compensation), California School Employees Association Chapter 408 COS Classified Employees Master Agreement (Article VIII, Pay and Allowances), College of the Sequoias Teachers Association Master Agreement (Article IX, Salaries), and College of Sequoias Management Handbook (Classification and Salary Placement).
2. Frequency of payment for particular classes of employees will be once per payroll period, on the last working day of the month.
3. Lead time needed for payroll record adjustment (e.g. name changes, address changes, etc.) will be not less than thirty (30) days.
4. Administrative fee rates are set by regulations from each type of entity when wages are garnished. Upon District's receipt of garnishment notification, a copy is sent to the employee and the garnishment begins based on instructions in the notice.
5. If an employee is underpaid due to employer error the check will be issued by the 5th working day of the month following the payroll month. If an employee is underpaid due to employee error, the amount will be adjusted and paid in the next monthly payroll check.

If an employee is overpaid, the District will follow these steps:

- a. District Payroll Department will contact the employee within five (5) days of discovery of the error.
- b. District must receive written permission from the overpaid employee granting the District approval to deduct the full amount of the overpayment from the employee's next payroll check or to promise to pay back the District within a certain time frame and have increments deducted from pay each pay period until paid in full.

- c. District must receive the overpayment in full or the overpayment is considered a Gift of Public Funds (California Ed Code Section 88166).
- d. The District will continue efforts to contact the employee through phone calls and emails to make restitution to the District for the overpayment for two weeks.
- e. If the employee refuses to provide written permission to the District, the District may send the employee to collections after forty-five (45) days of attempting collection.
 - The District shall set up an Account Receivable from the employee and the Payroll Department will adjust the employee's W-2 to reflect the correct amount of wages and taxes for the calendar year.
 - The District may pursue small claims court after two years for any overpayment over \$1,000.
 - Refusal to refund overpaid amounts may jeopardize employment for adjunct faculty and temporary employees.

Reference: Educ. Code Section 70902, 88166
Adopted: September 23, 2008
Revised: January 8, 2018