



## Section 4: PAYROLL INFORMATION

### PAYROLL SCHEDULE

The [Payroll Schedule](#) is published annually in the current *Operational Guidelines*.

In order to receive a payroll check, new Delgado employees must complete and submit the appropriate forms to the Office of Human Resources. The Office of Human Resources has all forms that must be completed by the new employee and his/her immediate supervisor in order to be paid. These forms include, but are not limited to, state and federal tax forms, general information forms, applications, and employment eligibility forms. It is important that the appropriate forms are completed thoroughly and correctly in order for new employee to be paid properly and in a timely fashion. In addition, each employee must complete biweekly time entry by the deadline established for each pay period documenting his/her time and attendance in order to be paid.

### PAYROLL FREQUENCY

#### 12-Month Classified and Unclassified Staff

12-Month Classified and Unclassified Staff members are paid on a biweekly basis over the fiscal year beginning July 1 and ending June 30.

#### 9-Month Faculty

Members of the faculty are paid on a biweekly basis over their academic term. As a convenience, prior to the start of each academic year, all 9-month faculty members are offered the option to be paid over their appointed academic term **or** over a 12-month period. The latter option is called the "Salary Deferred-Payback" option. If a faculty member chooses this option, his/her actual gross earnings will be reflected on his/her biweekly check stub at the end of the academic term, and a deduction will be taken from his/her check for future payback during the summer months. For additional clarification, see the "Salary Deferred Payback" section which follows.

#### Adjunct Faculty

Adjunct faculty members are paid according to the terms of their part-time agreements in accordance with the published adjunct pay schedule for each semester.

### SALARY-DEFERRED PAYBACK

A 9 month faculty member who chooses to be paid over 12 months will have his/her full gross salary reflected on his/her payroll check stub as of the end of his/her 9-, 10-, or 11-month academic term. The payroll check stub will reflect the actual amount **earned** up to each payroll check during the academic year. A miscellaneous deduction will be shown on the check stub, which reflects the amount that is being withheld from gross earnings for payback to the faculty member over the off month(s) in the following summer.

With this option, deductions that are calculated as a percentage of gross earnings, like retirement and union dues, will be withheld over 9-month earnings period only, and, therefore, those deductions will not be taken from summer payback checks. All other deductions, such as those made for insurance and credit unions, will be taken on a biweekly basis throughout the summer payback period.

## **WITHHOLDING TAXES**

### **Federal and State Taxes**

Each employee is subject to pay federal withholding taxes based on the information provided on the Form W-4. Federal tax withholdings are taken in accordance with the most recent Internal Revenue Service Circular and are calculated based on annual earnings. It is important that all employees complete a Form W-4 in order to be paid properly. If a Form W-4 is not on file for an employee, the maximum tax deduction will be made from the employee's payroll check based on the Circular.

Each employee is subject to pay state withholding taxes based on the information provided on the employee's Form L-4. The Form L-4 indicates the number of withholding exemptions and credits claimed. State tax withholding is taken in accordance with the most recently completed Form L-4 on file in the Office of Human Resources. State taxes will be withheld at the maximum amount allowed if no Form L-4 is on file.

For any employee wishing to claim exemption from federal withholding taxes or state withholding taxes, a new Form W-4 and/or L-4 must be submitted to the Payroll Office at the beginning of each calendar year declaring the employee's intent to be exempt. If a new form is not received at the beginning of each calendar year, withholding taxes will be resumed at the maximum amount allowed as required by federal and state law.

### **FICA**

If an employee is subject to contribute to the FICA (Federal Insurance Compensation Act) system, which is the combined *current* social security tax rate and the *current* Medicare tax rate, the employee must pay the current percentage of his/her gross taxable wage base up to the *current* salary level established by Congress.

### **Medicare Taxes**

Employees who qualify for a state retirement plan must pay Medicare taxes. There is no limit on the wages subject to the Medicare tax, and, therefore, all covered wages are subject to the *current* Medicare tax rate.

## **RETIREMENT CONTRIBUTIONS**

The percentage contribution of each employee to his/her retirement plan is matched with a certain percentage by the College. Annually, the percentages for the State Retirement Plan, Teachers' Retirement Plan, and the Optional Retirement Plan (ORP) are set by each plan. For more specific information regarding retirement contributions, contact the Office of Human Resources.