

INTERNAL/ DEPARTMENTAL POLICY AND PROCEDURE

TITLE: Payroll Procedures

EFFECTIVE DATE: October 26, 2022*

*(*Procedural Updates 10/26/22; 3/7/18, Original: November 11, 2015)*

CANCELLATION: BAA-K02 (3/7/18)

DIVISION: BUSINESS AND ADMINISTRATIVE AFFAIRS (BAA)

CATEGORY: Payroll

RESPONSIBLE DEPARTMENT: Payroll Office

1. Purpose

To publish the College's payroll policy and procedures.

2. Scope and Applicability

These policy and procedures apply to all budget units of the College.

3. General Payroll Overview and Guidelines

Delgado Community College has established payroll procedures and internal controls in accordance with the College's [Internal Control System](#) policy. Since conversion to the Louisiana Community and Technical College System (LCTCS) Centralized Payroll process in the Banner system, the main function of the College's Payroll Office is to facilitate time entry, leave, and verification of payroll and benefits prior to payroll processing by LCTCS Centralized Payroll.

4. Payroll Web Time Entry Process

A. Timesheets

- 1) The payroll process begins the week prior to the pay date. The College's Payroll Office notifies all employees and their supervisors of current payroll deadlines, and any instructions for special circumstances occurring during that pay period, through faculty/staff email distribution. Due dates for web time entry submission and supervisor approval are included in the email notification and must be strictly adhered to by all faculty and staff to ensure payroll is processed timely.

- 2) Web time entry is monitored by the College's Payroll Office to identify any employee whose web time entry is incomplete and/or has not been approved. Supervisors/approvers are contacted by email if an employee's timesheet is either incomplete, not submitted, or not approved. It is the responsibility of supervisors/approvers to ensure all their employees' timesheets have been submitted and approved by the due date.
- 3) Electronic web time entry is available through the deadlines stated in the bi-weekly faculty and staff email distribution. However, if an employee or supervisor/ approver fails to meet the deadline, a paper timesheet is required. Paper timesheets must be submitted to the Payroll Manager by the Monday of the week paychecks are distributed, or earlier as per special instructions if applicable for that payroll period.
- 4) Certain employees, such as some adjunct faculty, who are *not* designated to submit electronic timesheets must provide documentation of time worked to the Supervisor for the work agreement or contracted period.
- 5) The Banner System uses exception-based reporting for FLSA (Fair Labor Standard Act) Exempt employees, who only enter leave on their timesheets. However, for Non-FLSA Exempt employees time-in/time-out web time entry, including lunch, is required on a daily basis.
- 6) Any time worked over the employee's 40-hour work week requires pre-approval and must be in accordance with the [appropriate Overtime/Compensatory Leave policy](#) for the employee's classification.

B. Timesheet Approval

- 1) Supervisors/approvers are ultimately responsible for ensuring timesheets for all their employees are submitted and approved timely.
- 2) Each supervisor/approver must have a proxy set up to approve time in his or her absence. Proxies must be one level higher than the employees for which they are approving.

Example: Administrative Coordinators cannot approve the timesheets of a Dean, Director, or Manager.

- 3) A proxy is only to be used in a case where the Supervisor/Approver is unavailable to approve timesheets. Proxies cannot be given timesheet approval as a regular job duty.

C. **LCTCS Centralized Payroll Requirements**

LCTCS Centralized Payroll Office requires the following actions **prior** to each payroll being processed:

- 1) Any adjustments to employee deductions that result in a refund to or additional amounts due from an employee must be made.
- 2) Payment of leave for employees who are retiring or who have separated from the College must be entered.
- 3) Any retroactive pay calculations due to promotions or salary changes or for late payroll adjustments for the prior pay period must be entered.

D. **Leave Requests**

- 1) In accordance with the College's [Employee Handbook: Leave Guidelines and Policy](#) section, an approved [Leave Request, Form 2400/001](#) must be submitted to the immediate supervisor/department head for the payroll period during which an employee was on leave.
- 2) It is the employee's immediate supervisor or timesheet approver's responsibility to maintain leave request forms and documentation of prior approval for all leave. Approved leave request forms and documentation must be consistent with the leave posted in the Banner system.
- 3) The LCTCS Centralized Payroll Office sends reports via email to aid in verifying that employee leave accruals and leave rates are correct for the current period.

E. **Overtime and Compensatory Time**

- 1) Prior to working any overtime, the employee must obtain the required approvals in accordance with the [appropriate Overtime/Compensatory Leave policy](#) for an employee's classification.
- 2) In accordance with the [appropriate Overtime/Compensatory Leave policy](#) for an employee's classification, prior to *working any compensatory time*, the employee must obtain approval from the immediate supervisor.
- 3) All overtime and compensatory time must be submitted to the Payroll Office, with all required approvals, within the next pay period that the overtime or compensatory time was worked. An employee who submits compensatory time *after* the next pay period in which it was earned, forfeits his or her ability to earn compensatory time for those hours worked.

5. Payroll Reports

The LCTCS Centralized Payroll Office sends reports to the College to identify issues with employees' pay prior to finalizing the payroll. Corrections are made by the College's Payroll Office or Human Resources Office, as applicable.

6. Direct Deposit

- A. In accordance with [LCTCS Policy #6.004, Mandatory Direct Deposit](#), the College's [Direct Deposit of Biweekly Pay policy](#) requires mandatory direct deposit of payroll funds for employees of Delgado Community College.
- B. Any employee who is unable to receive payment by direct deposit must submit a completed LCTCS Direct Deposit Waiver Request Form, in accordance with the College's [Direct Deposit of Biweekly Pay policy](#).

7. Recoupment of Overpayments

A. General Provisions

- (1) Overpayments occur when compensation, which is *not* owed to the employee, is paid in error. This includes but is not limited to overpayment of wages, leave paid in error, or erroneous refunds of deductions. Unearned payments to employees are prohibited by Article 7, Section 14 of the Louisiana State Constitution, which prohibits the donation of public funds.
- (2) The College handles recoupment of overpayments in accordance with [LCTCS Policy #5.024, Recoupment of Overpayments](#). LCTCS Centralized Payroll calculates the amount of overpayment to include net pay and any benefits that were overpaid.
- (3) Immediate written notification of the overpayment is sent to the employee by the College's Payroll Manager prior to withholding the recoupment from future payment(s). The notification includes:
 - The pay date(s) the overpayment occurred.
 - The amount of the overpayment.
 - The reason for the overpayment.
 - Options for reimbursement of overpayment as appropriate.

B. Recoupment from Active Employees

- (1) Active employees may elect a payment plan that consists of equal withdrawals from subsequent paychecks or payment via personal check or money order.
- (2) The employee must agree to the terms of recoupment by indicating the choice of recoupment method and returning a signed recoupment form to the Payroll Manager.
- (3) The amount to be recouped in a one-time payment or in recurring payments cannot bring the employee's bi-weekly gross hourly wage amount below the federal minimum wage.
- (4) If an active employee who has been overpaid is separating from the agency, the amount of the overpayment must be withheld from the employee's final paycheck. If the full amount is not recovered, the College's Payroll Manager establishes a payment plan with the departing employee to reimburse the College.

C. Recoupment from Separated Employees

- (1) The College must notify separated employee of overpayment according to the general provisions outlined in Section 8A(4), to include a demand for repayment through a one-time payment through personal check or money order or through a payment plan.
- (2) The separated employee may submit multiple payments in accordance with the payment plan as agreed upon with the College.
- (3) The College's Payroll Manager establishes a payment plan with the separated employee to reimburse the College.
- (4) If the College is unable to recover overpayments from a separated employee, the College must consult with legal advisors to determine if legal recourse is warranted. Items to consider are: the total dollar value of the overpayment; the period of time for which the overpayment has occurred; the period of time that has elapsed since the overpayment; the cost of recoupment efforts; and the likelihood of success of continued recoupment efforts.

D. Recoupment Dispute Procedure

If the active, transferring, or separated employee disputes the College's claim for overpayment, he or she must contact the College's Payroll Manager in writing within 24 hours of initial notification to cease recoupment efforts until a resolution can be reached. The employee must include justification and explanation for the dispute. All disputes are reviewed by the Vice Chancellor for Business and Administrative Affairs, whose decision is final. The disputing employee will be notified of the dispute outcome prior any subsequent recoupment efforts are initiated.

8. Garnishments and Salary Liens

- A. State and federal law requires the College to collect court garnishments, state and federal tax levies. The College also collects for child support and garnishments.
- B. The Payroll Manager answers all interrogatories and returns them to the applicable court or agency.
- C. A copy of all garnishment and lien information received by the College is sent to the LCTCS Centralized Payroll Office. The LCTCS Centralized Payroll Office sets up all garnishments in the Banner System.
- D. Deductions begin on the next payroll after receiving notification from the court or agency. Deductions will continue until the amount of the levy or garnishment is paid, or until a notice is received from the court of agency to discontinue the deductions.

9. Wage and Tax Statements (W-2's)

Employee Wage and Tax Statements (W-2's) are prepared by the LCTCS Centralized Payroll Office. Electronic distribution through employees' LoLA accounts is encouraged. However, employees do have the option in LoLA to choose electronic distribution or mailed paper copies.

Policy Reference: [LCTCS Policy #6.004, Mandatory Direct Deposit](#)
[LCTCS Policy #5.024, Recoupment of Overpayments](#)
Delgado Policy and Procedures Memorandum, [Internal Control System](#)
Delgado Departmental Policy BAA-K01, [Direct Deposit of Biweekly Pay](#)

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