

PAYROLL INFORMATION

Paperwork

In order to receive a payroll check, BPC employees must complete and submit the appropriate forms to the Office of Human Resources. A Personnel Action Form, which assigns an employee to a position for a certain period of time, and for the agreed-upon monetary compensation, is completed by a human resource staff member for input into the payroll system.

The Office of Human Resources has all forms that must be completed by the 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 the employee to be paid properly.

Frequency

Faculty/Adjunct

Members of the faculty are paid on a monthly basis over a 12-month period and adjunct are paid monthly over the length of their contract.

12-Month Classified and Unclassified Staff, Part-Time and Student Workers

12-Month Classified and Unclassified Staff, part-time staff, and student workers are paid on a biweekly basis over the fiscal year beginning July 1st and ending June 30th.

Schedules

Payroll Schedule calendars are available for all payroll groups prior to the start of each fiscal year. Calendars are prepared for all employees showing payment period, the date time sheets are due, the date adjustments are due, and the date the payroll checks will be released.

It is imperative that all paperwork is received in the Office of Human Resources on a timely basis in order for employees to be paid on the scheduled payday. If paperwork is incomplete or not received in a timely fashion, the payroll check will be processed with the next regularly scheduled payroll.

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 regulations 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 IRS regulations. The College is obligated to send to the Internal Revenue Service a copy of Form W-4 received for an employee when (1) he/she claims more than 10 withholding allowances, or (2) he/she claims exemption from withholding while his/her wages would normally be \$200 or more per week. If you are exempt from withholding, your exemption for the current year expires February 16 of the new year.

Each employee is subject to pay state withholding taxes based on the information provided on your 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 if no Form L-4 is on file.

Earned Income Credit Information

Earned Income Credit Advance Payment Certificate (IRS Form W-5) is available for all employees to complete at time of hire. New employees whose anticipated wages are \$35,000 or less annually may be eligible for the Earned Income Tax Credit or Advance Earned Income Credit. The IRS Form W-5 expires each December 31st and must be completed each calendar year to remain eligible for the Earned Income Tax Credit or Advance Earned Income Credit.

Check Distribution

Effective June 1, 2007, direct deposit of payroll funds is mandatory for employees of Bossier Parish Community College. Direct deposit of net pay is a fast, safe, proven and free service to employees.

The direct deposit hardship exemption requires completion of a Direct Deposit Waiver form and submission of such form to the Human Resources Office. Notification of approval or denial of such a request will be made within seven working days of receipt of the Direct Deposit Waiver form. Hardship exemption considerations will mirror those put in place by the State Division of Administration. Printed payroll checks are mailed to the current address on the payroll system on payday.

The Human Resources Office verifies that time reporting requirements have been met before any pay is dispersed through the payroll system.

Effective March 1, 2008, BPCC will no longer print employee pay stubs. Employees may view and print their pay stub through Employee Self Service located on the BPCC website. Please notify the Human Resources Office if special accommodations are needed.

SALARY-DEFERRED PAYBACK

A 9-, 10-, or 11-month faculty member who is 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 which 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 which are calculated as a percentage of gross earnings, like retirement, will be withheld over 9-, 10-, or 11-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 other voluntary deductions, will be taken on a monthly basis throughout the summer payback period.

CAFETERIA PLAN

Section 125 of the Internal Revenue Code defines a "cafeteria plan" as one where participants may choose between taxable and **non-taxable** compensation elements. Employees have the opportunity to direct the use of "elective contributions," which are not subject to federal income tax or FICA tax if they are used to provide non-taxable benefits.

Contact the Office of Human Resources at 678-6040 for a list of qualified benefits that can be part of a Cafeteria Plan.

Separating Employees

"Upon the discharge of any laborer or other employee of any kind whatever, it shall be the duty of the person employing such laborer or other employee to pay the amount then due under terms of employment, whether the employment is by the hour, day, week, or month, **on or before the next regular payday or no later than fifteen days following the date of discharge, whichever occurs first.**"

Holidays

There are fourteen holidays, which are observed every year. The Chancellor of the College determines the holidays and a listing can be acquired from the Office of Human Resources.

**LOUISIANA COMMUNITY & TECHNICAL
COLLEGE SYSTEM**
Policy #II. 3.028

Title: HOLIDAYS FOR ALL EMPLOYEES

Authority: Board Action

Original Adoption: 12/11/02

Effective Date: 12/11/02

Last Revision: Initial

PURPOSE

To set forth the Louisiana Community & Technical College System's holiday policy for those employees affected, provide clarification of policy regarding work during holiday periods and to outline the LCTCS policy regarding observance of religious holidays not included in the LCTCS holiday schedule.

HOLIDAY POLICY

LCTCS adopts the provision of R.S. 1:55 which states: "Each institution of higher education in the state, through a representative appointed by it, shall designate a maximum of fourteen (14) legal holidays per calendar year to be observed by all of its employees." Accordingly, the System President and each Chancellor shall determine which 14 paid holidays will be established and each publish a Holiday Schedule outlining the 14 paid holidays for the calendar year. Any other state holiday that may be declared by the Governor or named in the Civil Service rules will not be observed by the LCTCS except as provided in this policy.

For employees on shift assignments or at work during holiday periods, the department head may adjust work schedules or holiday time to provide necessary services. It is intended that the same number of holidays be granted all eligible employees. If a holiday falls on an employee's day off, it will be necessary to provide a "designated holiday" on another day. Applicable Civil Service rules will be followed for compensating classified employees who are required to work on holidays.

OBSERVANCE OF RELIGIOUS HOLIDAYS

As a matter of policy and commitment, LCTCS does not discriminate against any person on the basis of religion. Faculty and staff unable to work on a religious holiday not included on the published Holiday Schedule because of his or her religious beliefs are to provide that information to their supervisor or department head/chair well in advance. Annual leave, leave without pay or adjusted work schedules will be approved unless doing so creates an unusual burden upon the employing unit. Additionally, faculty are to excuse any student who is unable, because of his or her religious beliefs, to attend or participate in class work requirements or examinations on religious holidays that fall on scheduled class days provided that a makeup examination of work will not create an unreasonable burden upon the institution. It is the responsibility of the student concerned to anticipate such conflicts well in advance, to provide that information to their instructor, and to make up the work missed according to a schedule agreed upon with the faculty responsible for the class.