



Humboldt County Office of Education

Beginning of the Year Payroll Workshop

August 17, 2017
9:00 am – 12:00 pm

AGENDA

➤ Welcome and Introductions

➤ Retirement Updates

Estelle Hawley

➤ Payroll Updates

Lori Rhinehart

➤ Open Discussion

All

RETIREMENT

1 PAYROLL

- a District - Payroll Contact List
- b Payroll Prelist - New Employees And Retirement Edits
 - Warning 22 - Payroll Name does not match RVR
 - Warning 31 - Classified service may qualify for PERS
- Membership - Monitor Your Part-Time Classified Employees
 - Changes in Status for the 17-18 school year
- c Ret Edit Combo
 - Project - Clean up database

2 PERS

- a Coaching Stipends
 - Stipend Salary Schedule
 - Pay Rate - Publicly Available Salary Schedule
 - How to Attach a Reasonable Pay Rate
- b Reporting Compensation
 - Earnings - Can not pay someone if they have not worked in that service period
- c Special Compensation
 - Retroactive Special Compensation - Reporting
- d Reciprocity

3 STRS

- a ES372 Election Form
 - Membership effective date
- b PERS / STRS Retirees

4 RETIREMENT

- a Retirement Download
 - Ret Bases
- b Dist 20 General Ledger
 - Collect - Employee Contributions
 - Refund - Employee Contributions

HUMBOLDT COUNTY OFFICE OF EDUCATION

8/14/2017

0-b DISTRICT - Payroll Contact List .xls

Revised 8/14/17

District		
01	HCOE	
	Melody Murphy	445-7057
02	ARCATA	
	Judy Hollifield	822-0351
05	BLUE LAKE	
	Meredith Moorehead	668-5674
07	BRIDGEVILLE	
	Jessica Springer	777-3311
09	CUTTEN	
	Jeannemarie Baker	441-3900
12	EUREKA CITY SCHOOLS	FAX 441-0291
	Kristine Lane	441-2433
	Melissa Nakoa	441-2435
15	FLDDBROOK	
	Marci Laffranchi	839-3201
18	FRESHWATER	
	Jessica Farley	442-2969
26	KLAMATH-TRINITY	1-530-625-5600
	Toni Colegrove	ext 1002
31	MCKINLEYVILLE	839-1549
	Doreen Anello	ext 1004
33	PACIFIC UNION	
	Laurie Hackney	822-4619
38	SCOTIA	
	Alicia Rice	764-2212
39	SOUTH BAY	
	Johnna Emery	476-8549
40	SO HUMBOLDT	
	Bambi Henderson	943-1789
41	TRINIDAD ELEM	C 845-3336
	Desiree Cather	677-3631
45	FERNDALE	
	Denise Grinsell	786-5900
46	MATTOLE	445-2660
	Linda Speck	ext 14
	Tammy Picconi	ext 30
47	FORTUNA ELEM	
	Gina Short	725-2293

Payroll Process by No Humboldt		
03	NO HUMBOLDT	
74	LAUREL TREE CHARTER	
	Jamie Kester	839-6473
04	BIG LAGOON	
24	HYDESVILLE	
27	KNEELAND	
29	MAPLE CREEK	
	Dora Dutra	839-6231
28	LOLETA	
32	ORICK	
34	PENINSULA	
	Katelyn Hill	839-6232
19	GARFIELD	
21	GREEN POINT	
25	JACOBY CREEK	
	Thor Arwood	839-6488

Payroll Process by Fortuna High		
08	CUDDEBACK	
17	FORTUNA HIGH	725-4461
	Valerie Holmes	ext 3025

Payroll Process by HCOE		
36	RIO DELL	
70	NPA - Charter School	
71	PVCS - Charter School	
		445-7060

35	REDWOODS COMM COLLEGE	
	Renel Nordeman	476-4582
	Kristy Seher	476-4129

73	Redwood Prep - Charter School	C 707-502-8018
	Tiara Brown	682-6149

PERS - CLASSIFIED

FY 17 - 18

<i>RVR - Member Flag</i>	<i>RVR - Status</i>
0 Regular	11 Member
	12 Non-Member
Qualified PERS	
3 1000 hrs / FY	16 Refund
4 125 da / FY	17 Disability
7 7 mo	18 Retiree
	19 Death
5 Elected - Board Members Only	00 Invalid SSN

<i>RVR - Retirement System 2000</i>		<i>Tax / Ret</i>				
			<i>Ret Codes</i>	<i>Option Codes</i>	<i>EE</i>	<i>ER</i>
2	PERS - Member - Classic	FICA / Medi	02	P/U	7%	15.531%
8	PERS - Member - PEPRA hire date Jan 1, 2013 or after	FICA / Medi	18	NWP/U	6.5%	15.531%
4	PERS - Retired	Medi	04			
6	PERS - Non-Member - Classic	FICA / Medi	06			
	PERS - Non-Member - PEPRA hire date Jan 1, 2013 or after	FICA / Medi	16			

<i>Benefit Formulas</i>	
Classic	2% at 55
PEPRA	2% at 62
hire date Jan 1, 2013 or after	

<i>Retirees Earnings Limit</i>	
FY 14 - 15	960 Hours
FY 15 - 16	960 Hours
FY 16 - 17	960 Hours
FY 17 - 18	960 Hours

<i>AC - ACCOUNT CODE</i>	<i>PC - PAY CODE</i>	<i>CC - CONTRIBUTION CODE</i>
PERS - Classic	Monthly 1	Normal 1 11
Member 08		
Non-Member 08	Hourly 4	Prior Period 3 13
Retiree 08		
Alt. Retirement 08	Daily 8	Retro Adjust 5 15
PERS - PEPRA	Special Comp 9	Special Comp 6 16
Member 01		
Non-Member 01		Not Subject 9
Survivor Benefits 00		Redeposit 4 14
Not Subject 09	Not Subject 9	Not Subject 9

Arrears = increase in Hours for a prior periodRetro = increase in Pay Rate for a prior period

STRS - CERTIFICATED

FY 17 - 18

RVR - Member Flag		RVR - Status		RVR - Retirement System 1000		Tax / Ret					DBS	
						Ret Codes	Option Codes	EE	ER		EE	ER
0 Regular	01 Member	02 Non-Member		1	STRS - Member - Existing	Medi	01	P/U	10.25%	14.43%	8%	8.25%
					STRS - Reduced Workload							
Qualified STRS	03 Elected	06 Refund		9	STRS - Member - PEPRA	Medi	19	NWP/U	9.205%	14.43%	8%	8.25%
					STRS - Reduced Workload - PEPRA hire date Jan 1, 2013 or after							
1 60 hr / Mo	07 Disability			3	STRS - Retired	Medi	03					
2 100 da / FY	08 Retiree			5	STRS - Non-Member - Existing	FICA / Medi	05					
5 Elected	09 Death			7	STRS - Non-Member - PEPRA hire date Jan 1, 2013 or after	FICA / Medi	17					
	00 Invalid SSN											

Benefit Formulas	
Existing	2% at 60
PEPRA	2% at 62
hire date Jan 1, 2013 or after	

Retirees Earnings Limit	
FY 14 - 15	\$40,173.00 per year
FY 15 - 16	\$40,321.00 per year
FY 16 - 17	\$41,732.00 per year
FY 17 - 18	\$ 43,755.00 per year

AC - ACCOUNT CODE	PC - PAY CODE	CC - CONTRIBUTION CODE
Reduced Workload 36	Member Annual 0	Normal 1
Substitute 44 / 54 *		Prior Period 3
Hourly/Daily 45 / 55 *	MBR / Non MBR	Retro Adjust 5
Sabbatical 46 / 56 *	12 Payments 1	Special Comp 6
Salaried 47 / 57 *	11 Payments 2	
	10 Payments 3	
Retirants 61	Non Member	Non-Subject 9
Spiking 71	Hourly 4	
Limited Term Enh. 71	Daily 8	
code 71 can be used for members, non-members & retirees		
Not Subject 99	Not Subject 9	Non-Subject 9

Arrears = increase in Hours for a prior periodRetro = increase in Pay Rate for a prior period

* Account code 4X series = Year Round School
Account code 5X series = Traditional School

HUMBOLDT COUNTY OFFICE OF EDUCATION
Employee Payroll Earnings Prelist - New Employees And Retirement Edits
New Employees And Retirement Edits

Production Run: 273

01 Humboldt COE

Pay Cycle: 07 Cycle Type: S W-Date: 08/10/2017

Pay Cal: CLMEND CERTIFICATED MONTH END

Fiscal Year: 2018

SSN	Employee Name	Class	Classified Cont	DN	Ret Sys	Ret Opt	St	%	Units	Rate	Rty	Salary	Posn/Desc	Earn	TxTy	Pty	Sched	Range	Step	Cd	Fq	RB	RC	RT	From	To
A	50.0000	24.00	H	1,200.00	SUMMER SCH	SUMR	AD01	R																		

WARNING: 22 - Payroll Name does not match RVR. Call Retirement Dept at County.

** Total NEW employees on payroll CLMEND

0 Total EMPLOYEES on payroll CLMEND

1

** Total NEW employees in District 01

1 Total EMPLOYEES in District 01

3

REMINDER

Monitor your part-time classified employees!!

Have they:

Increased their hours?

Added additional jobs?

Work in another district?

Worked overtime?

All of these situations can change the employee's status and qualify them for PERS membership!

QUALIFICATION FOR MEMBERSHIP IS REACHED WHEN

Substitutes/Part-Time

Hourly/Daily - after completing 1,000 hours OR 125 days in a fiscal year (July 1 - June 30).

Hourly employees - any overtime hours worked are counted as qualifying time

Membership starts on the first day of the month following the completion of qualifying time

If the employee works qualifying time in June, they **DO** become a member in July

Complete form AESD-1 and the for all employee appointments

FULL-TIME SERVICE CREDIT

Service credit is one of the three critical elements that are used to calculate a member's retirement allowance. CalPERS limits the amount of service credit a member can earn to 1.000 year per fiscal year (July 1 – June 30).

G.C. section 20962 explains what constitutes a full year of service credit for monthly, hourly, or daily employees while G.C. section 20966 speaks to partial service credit calculations.

G.C. SECTION 20962 - EXPLAINS WHAT CONSTITUTES 1 YEAR OF SERVICE CREDIT

1. Daily Employee = 215 days to earn 1 year of service credit
2. Hourly Employee = 1,720 hours to earn 1 year of service credit
3. Monthly Employee = 10.000 months to earn 1 year of service credit

G.C. SECTION 20966 - PARTIAL SERVICE CREDIT CALCULATIONS

The following partial service credit calculations are illustrative examples of the ratio used to calculate service credit for part-time employees:

1. Daily: Employee works 185 days during the fiscal year

- $185 \text{ days} \div 215 \text{ days} = 0.860 \text{ years of service credit}$

2. Hourly: Employee works 1295 hours during the fiscal year

- $1295 \text{ hours} \div 1720 \text{ hours} = 0.753 \text{ years of service credit}$

3. Monthly: Employee works 7.200 months during the fiscal year

- $7.200 \text{ months} \div 10.000 \text{ months} = 0.720 \text{ years of service credit}$

If a member does not meet the full-time markers established under G.C. section 20962, then they will not earn a full year of CalPERS service credit.

The pay rate and earnings relationship which drives service credit accrual is illustrated in the table below.

EARNINGS DIVIDED BY PAY RATE EQUALS SERVICE CREDIT					
Example:	1. <u>Member Earnings</u> Monthly Pay Rate	=	\$1,200.00 \$1,200.000	=	1 month worked divided by 10 = 0.100 years of service credit
	2. <u>Member Earnings</u> Monthly Pay Rate	=	\$ 600.00 \$1,200.000	=	0.5 months worked divided by 10 = 0.050 years of service credit
	3. <u>Member Earnings</u> Hourly Pay Rate	=	\$ 600.00 \$ 7.500	=	80 hours worked divided by 1720 = 0.047 years of service credit
	4. <u>Member Earnings</u> Daily Pay Rate	=	\$ 600.00 \$ 30.000	=	20 days worked divided by 215 = 0.093 years of service credit

Clean Up Ret Edit Combos

Goal - To clean up the Ret Edit Combos

Description - More uniform

Delete - Earned Types that are not used

Add - all calendars to each Ret Edit Combo

PERS - Coaching

Is the stipend reportable?

Participant is a CalPERS member working in a **full-time position**

Participant is also employed as a walk-on coach

Reportable - NO

The participant is working in a full-time position, the walk-on coach position and compensation would be considered overtime for CalPERS, therefore not reportable.

Participant is a CalPERS member working in a **part-time position**

Participant is also employed as a walk-on coach

Reportable - YES

Compensation is reportable to CalPERS but only until the participant reaches full-time service.

Participant is not a CalPERS member and is working in a **part-time position**

Participant is also employed as a walk-on coach

Reportable - NO

Compensation is not reportable to CalPERS until the employee establishes membership in CalPERS

Participant is not a CalPERS member and is only employed as a walk-on coach

Reportable - NO

Compensation is not reportable to CalPERS until the employee qualifies for membership in CalPERS

If a part-time employee performs services as a coach, the hours worked may be considered for membership. If they are deemed to be membership eligible a full-time pay rate must be established and listed on a publicly available pay schedule.

If no pay rate is listed on a salary schedule it cannot be reported to CalPERS.

Back into earnings to get an hourly FT pay rate.

172 hr. - FT

Compensation Review can review the pay schedule

PERS - Reporting Compensation

Public Agency & School Reference Guide

Pg. 82-83 Compensation Earnable

Pg. 83 "shall be reported as compensation earnable for all months of the year in which work is performed.

Example

Last working period is May

Earnings can not be reported for June

If the employee wishes to be paid over 11 months but works 10 months, they have to use DNP to have pay in June.

GENERAL INFORMATION FOR ALL REPORTING METHODS

REPORTABLE/NON-REPORTABLE COMPENSATION

CALPERS COMPENSATION

Pay rate and special compensation must be in written schedules, ordinances, or similar documents that are available for public review.

California Government Code (G.C.) Sections 20630 and 20636 of Public Employees' Retirement Law (PERL) define compensation earnable, pay rate, and special compensation as follows:

COMPENSATION (G.C. SECTION 20630)

Compensation is broadly defined as payment to employees for services performed during normal working hours or for time during which the employee is excused from work because of holidays, sick leave, industrial disability, (payments under Labor Code section 4800, 4850 or Education Code section 44043, 87042) vacation, compensatory time off, or leave of absence. The employer shall identify and report compensation for the pay period in which the compensation was "earned" regardless of when paid.

REQUIREMENT FOR A PUBLICLY AVAILABLE PAY SCHEDULE (CCR 570.5)

This regulation provides that each pay schedule meet the following requirements:

- Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws
- Identifies the position title for every employee position
- Shows the pay rate for each position
- Indicates the time base for each pay rate
- Indicates an effective date and date of any revisions

This regulation also contains criteria for ensuring the pay schedule is publicly available and does not permit a reference to another document in lieu of disclosing the pay rate. Further, the regulation clarifies that "compensation earnable" will be limited to the amount listed on a pay schedule that meets all of the established criteria, and identifies how a pay rate may be

determined when employers fail to meet the requirements.

WORKERS' COMPENSATION TEMPORARY DISABILITY AND INDUSTRIAL DISABILITY LEAVE PAYMENTS

WHAT IS REPORTABLE TO CALPERS?

G.C. section 20630 defines "Compensation" as: "... the remuneration paid out of funds controlled by the employer in payment for the member's services performed during normal working hours or for time during which the member is excused from work because of: holidays; sick leave; industrial disability leave, during which, benefits are payable pursuant to sections 4800 and 4850 of the Labor Code or Article 4 (commencing with section 19869 of Chapter 2.5 of Part 2.6; or Education Code Section 44043, 87042) vacation; compensatory time off; or leave of absence. . ."

Labor Code section 4850 included in the definition above, contains industrial disability leave provisions for various specified safety members of CalPERS. This pay is reportable to CalPERS. Education Code section 44043 or 87042 contains industrial disability leave provisions for employees of the Superintendent of Schools. This compensation may also be reported to CalPERS.

Workers' Compensation temporary disability payments in lieu of Workers' Compensation that are not pursuant to the above mentioned law codes are not reportable to CalPERS. However, if a miscellaneous member uses accrued leave credits such as vacation, sick leave or compensated time off (CTO), the compensation attributable to the used leave credits is reportable to CalPERS.

COMPENSATION EARNABLE (G.C. SECTION 20636 AND G.C. SECTION 20636.1)

The pay rate and special compensation of members is further defined below.

PAY RATE

"Pay rate" is broadly defined as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-

* time basis during normal working hours, pursuant to publicly available pay schedules. For classified school members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed.

"Pay rate" for a member who is not in a group or class means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e) of G.C. section 20636.

Group or Class of Employment
(G.C. Section 20636 (e) (1))

Group or class of employment means a number of employees considered together because they share job similarities, work location, collective bargaining unit, or other logical work related grouping.

SPECIAL COMPENSATION

Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement to similarly situated members of a group or class of employment and is reported in addition to and separately from pay rate.

Special compensation is delineated specifically and exclusively in the regulations adopted in the **California Code of Regulations (CCR) Section 571 (a) and (b)**. Subsection 'b' specifies the standards that all special compensation items must meet.

CCR 571 (a) — DEFINITION OF SPECIAL COMPENSATION

The following list exclusively identifies and defines special compensation items for members employed by contracting agencies and school employers that must be reported to CalPERS if they are contained in a written labor policy or agreement.

(1) INCENTIVE PAY

Bonus — Compensation to employees for superior performance such as "annual performance bonus" and "merit pay." A program or system must be in place to plan and identify performance goals and objectives. If provided only during a member's final compensation

period, it shall be excluded from the final compensation as "final settlement" pay.

Dictation/Shorthand/Typing Premium — Compensation to clerical employees for short hand, dictation or typing at a specified speed.

Longevity Pay — Additional compensation to employees who have been with an employer, or in a specified job classification, for a certain minimum period of time exceeding five years.

Management Incentive Pay — Compensation granted to management employees in the form of additional time off or extra pay due to the unique nature of their job. Employees within the group cannot have the option to take time off or receive extra pay. This compensation must be reported periodically as earned and must be for duties performed during normal work hours. This compensation cannot be for overtime, or in lieu of other benefits excluded under the statutes, nor for special compensation not otherwise listed in section 571.

Marksmanship Pay — Compensation to local police officers, county peace officers and school police or security officers who meet an established criterion, such as, "certification" as a marksperson.

Master Police Officer — Compensation to local police officers, county peace officers and school police or security officers who meet specified requirements, years of employment, performance standards, education, Peace Officer Standard Training (POST), and perform a specialty assignment.

Physical Fitness Program — Compensation to local safety members and school security officers who meet an established physical fitness criterion.

Value of Employer-Paid Member Contributions (EPMC) — The full monetary value of employer-paid member contributions (EPMC) paid to CalPERS and reported as an item of special compensation on behalf of all members in a group or class.

The value of EPMC is calculated on all "compensation earnable" excluding the special compensation of the monetary value of EPMC paid to CalPERS by the employer under G.C. section 20636(c)(4) thus eliminating a perpetual calculation.

Reporting Special Compensation

Circular Letter 200-021-17

New Requirement for Retroactive Special Compensation Adjustments (RSC)

New RSC Transactions

Does not require a Pay Rate and Pay Rate Type

Previously Reported RSC Transactions

Exact Match - will need a Pay Rate and Pay Rate Type if originally reported



Payroll Circular Letter

California Public Employees' Retirement System
P.O. Box 942715
Sacramento, CA 94229-2715
(888) CalPERS (or 888-225-7377)
TTY: (877) 249-7442
www.calpers.ca.gov

April 21, 2017

Circular Letter No: 200-021-17
Distribution: IV, V, VI, X, XII, XVI

To: All CalPERS Employers

Subject: New Requirement for Retroactive Special Compensation Adjustments (RSC)

The purpose of this Circular Letter is to inform you of the new my|CalPERS functionality effective June 17, 2017 that will remove the requirement to report both Pay Rate Type and Pay Rate when reporting Retroactive Special Compensation Adjustments (RSC). After the system update, the following error message will be displayed within the Maintain Payroll Record page if the system identifies a Pay Rate Type and/or Pay Rate reported within the RSC transaction:

CRB00273 - Pay Rate Type and Pay Rate cannot be reported with the transaction type of Retroactive Special Compensation Adjustment. Please remove the Pay Rate Type and Pay Rate from this transaction.

Online Reporters

For Retroactive Special Compensation Adjustment transactions, please report Pay Rate Type blank and populate Pay Rate with a value of "0" dollars.

File Upload Submitters

It is recommended that file upload submitters contact their payroll service provider to have their system updated to capture the new requirements. This will prevent business partners from receiving error CRB00273 when the file has uploaded successfully into my|CalPERS. Business Partners who do not update their systems to reflect the new change will be prompted by CRB00273 to remove Pay Rate Type and/or Pay Rate online within the Maintain Payroll Record page.

If you have any questions, please call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**)

Renee Ostrander, Chief
Employer Account Management Division

Reciprocity

Implementing August 19 - Circular Letter will be issued

Member Responsibility

For auditing purposes, the employer must sign and retain the completed Reciprocal Self-Certification form for their records

Addition of the Retirement and Refund Date

The Circular Letter will be sent to all Districts as soon as it is received
Throw away all old forms and use only the new form

STRS ES372 Permissive Election Form

Proposed Changes to the Effective Date

30 Day Timeframe - Extend to 60 Days

"CalSTRS must receive the form within 30 days of the employee's signature date.

The 30 days is too short to process the ES372 form

Membership Effective Date

From - 1st day of the pay period following the date the form is signed

To - No earlier than the first day of the pay period in which the form is signed

Retiree From PERS - Not Retired From STRS

How does the retirement from PERS affect the retirees ability to work in a STRS certificated position?

Legislative clarification on whether PERS and STRS are separate retirement systems

PERS - Retiree - classified held to 960 hours pers school year

Not retired from STRS

Can work in a certificated position and have contributions go to STRS

PERS / STRS - Retiree - held to the limitations of the retirement system

STRS - Retiree - held to the limitations on classified positions

Ed Code 45134 (1)

(A) "An aide is needed in a class with a high pupil-teacher ratio"

(B) "An aide is needed to provide one-to-one instruction in remedial classes or for underprivileged students"

2017 - 2018 PAYROLL RATES

DISTRIBUTION OF EMPLOYER PAID BENEFITS			
Certificated	Classified		
Salary Object #1000-1999 OBJECTS	Salary Object #2000-2999 BUDGET	G/L Liability Accounts OBJECTS	BENEFIT
3101	3102	9520	STRS
3201	3202	9525	PERS
3311	3312	9530	FICA
3331	3332	9533	Medicare
3351	3352	9535	Alternate Retirement
3411	3412	9537	Health Benefits
3501	3502	9540	Unemployment Ins
3601	3602	9542	Workers Comp

DISTRICT	2017/18 District Rate
HCOE	3.2557%
ARCATA	2.1502%
NORTHERN HUMB.	2.4418%
BIG LAGOON	2.0572%
BLUE LAKE	2.0476%
BRIDGEVILLE	2.0572%
CUDDEBACK	2.1437%
CUTTEN	1.9931%
EUREKA UNIFIED	3.2044%
FLDDBROOK	2.0444%
FORTUNA ELEM	3.2909%
FORTUNA HIGH	1.9130%
FRESHWATER	2.1245%
GARFIELD	2.0604%
GREEN POINT	2.0636%
HYDESVILLE	2.0508%
JACOBY CREEK	2.0124%
KLAMATH-TRINITY	3.2076%
KNEELAND	2.0604%
LOLETA	2.0893%
MAPLE CREEK	2.0636%
MCKINLEYVILLE	2.1277%
ORICK	2.0636%
PACIFIC UNION	1.9867%
PENINSULA	2.0668%
RIO DELL	2.0156%
SCOTIA	2.2206%
SOUTH BAY	2.1758%
SOUTHERN HUMB.	2.2206%
TRINIDAD	2.0380%
FERNDAL	2.0861%
MATTOLE	2.0444%
NPA	
PACIFIC VIEW	
REDWOOD PREP	
LAUREL TREE	

UNEMPLOYMENT INSURANCE FISCAL YEAR 2017 - 2018	
SUI - Employer	0.05%
SUI - Earnings Limit	All Wages Subject
<i>To calculate employer SUI tax, multiply subject wages by .0005</i>	
FICA / MEDICARE / SDI FISCAL YEAR 2017 - 2018	
FICA - Employee	6.20%
FICA - Employer	6.20%
FICA - Earnings Limit	\$ 127,200
<i>To calculate employer's FICA tax multiply FICA gross (total gross less employee S125 deductions) by .062</i>	
MEDICARE - Employee	1.45%
MEDICARE - Employer	1.45%
MEDICARE - Earnings Limit	All Wages Subject
<i>To calculate employer's Medicare tax multiply Medicare gross (total gross less employee S125 deductions) by .0145</i>	
SDI - Employee	0.90%
SDI - Earnings Limit	\$ 110,902
<i>To calculate employee's SDI tax multiply subject wages by .009</i>	
CERTIFICATED RETIREMENT RATES FISCAL YEAR 2017 - 2018	
STRS - Employee / CLASSIC (member<1/1/13)	10.25%
STRS - Employee / NEW (member>1/1/13)	9.205%
STRS - Employer	14.43%
STRS - Reduced Workload Rate	14.43%
<i>To calculate employer's STRS contribution multiply creditable wages by .1258</i>	
CLASSIFIED RETIREMENT RATES FISCAL YEAR 2017 - 2018	
PERS - Employee/CLASSIC (member<1/1/13)	7.00%
PERS - Employee/NEW (member>1/1/13)	6.50%
PERS - Employer	15.531%
<i>To calculate employer's PERS contribution multiply creditable wages by .15531</i>	

2017 - 2018

PAYROLL - AT - A - GLANCE

		SUPPLEMENTAL			NORMAL		
MONTH	PAYDAY	DUE	RUN	PICKUP AFTER 3 PM	DUE	RUN	PICKUP AFTER 1 PM
July	7/10/2017	07/06/17 10:00 am	07/07/17	07/07/17			
July	7/31/2017				07/25/17 noon	07/27/17	07/28/17
August	8/10/2017	08/08/17 10:00 am	08/09/17	08/09/17			
August	8/31/2017				08/25/17 noon	08/29/17	08/30/17
September	9/8/2017	09/06/17 10:00 am	09/07/17	09/07/17			
September	9/29/2017				09/25/17 noon	09/27/17	09/28/17
October	10/10/2017	10/06/17 10:00 am	10/09/17	10/09/17			
October	10/31/2017				10/25/17 noon	10/27/17	10/30/17
November	11/9/2017	11/07/17 10:00 am	11/08/17	11/08/17			
November	11/30/2017				11/21/17 noon	11/28/17	11/29/17
December	12/8/2017	12/06/17 10:00 am	12/07/17	12/07/17			
December	12/29/2017				12/22/17 noon	12/27/17	12/28/17
January	1/10/2018	01/08/18 10:00 am	01/09/18	01/09/18			
January	1/31/2018				01/25/18 noon	01/29/18	01/30/18
February	2/9/2018	02/07/18 10:00 am	02/08/18	02/08/18			
February	2/28/2018				02/22/18 noon	02/26/18	02/27/18
March	3/9/2018	03/07/18 10:00 am	03/08/18	03/08/18			
March	3/30/2018				03/26/18 noon	03/28/18	03/29/18
April	4/10/2018	04/06/18 10:00 am	04/09/18	04/09/18			
April	4/30/2018				04/24/18 noon	04/26/18	04/27/18
May	5/10/2018	05/08/18 10:00 am	05/09/18	05/09/18			
May	5/31/2018				05/24/18 noon	05/29/18	05/30/18
June	6/8/2018	06/06/18 10:00 am	06/07/18	06/07/18			
June	6/29/2018				06/20/18 9:00 am	06/22/18	06/28/18
DNP R1	6/29/2018				06/25/18 12 noon	06/26/18	06/28/18
DNP R2	6/29/2018				06/26/18 12 noon	06/27/18	06/28/18
July	7/10/2018	07/06/18 10:00 am	07/09/18	07/09/18			

PLEASE NOTE:

If your payroll has retros, please route your prelist to us at least one day prior to the due date. Please type "RETRO PAY" as the report title.

2017 - 2018 PAYROLL CALENDAR

JULY 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER 2017						
SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2018						
SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

KEY:



Payroll Due



Run Payroll



Payday



HCOE Closed

PLEASE NOTE:

If your payroll has retros, please route your prelist to us at least one day prior to the normal due date. Please type "RETRO PAY" as the report title.

September Month End Payroll

Each year in order to ensure there are no issues with the September month end payroll, we recommend the following procedures be done.

- New Hires and Rehires should fill out a new personnel packet which includes:
 - ✓ Current mailing address and phone number
 - ✓ IRS form W-4 for Payroll Withholding
 - ✓ Direct deposit form

(In the past employees have moved and changed their checking account during the summer.)

- You should check with employees that have been off during the summer for any changes to their mailing address, W-4 or banking changes. Attached is a sample letter.
- Be sure to change your earning lines from Pending to Active
- Make sure you balance your gross payroll from the prelist with a balancing worksheet.
- Balancing the prelist with a worksheet will insure no employees are paid that should not receive pay in September.

Year End – W2

When changing address be sure to use line #1 for the address and line #2 for c/o - (in-care-of) only

- Using line #2 for apartment # will be rejected from Social Security address check
- Check your spelling when entering the current address information

DIRECT DEPOSIT

- ❖ Direct deposit is for checking accounts only. The Automatic Payroll Deposit Authorization Agreement needs to be filled out and signed by the employee and submitted to the district along with a cancelled check. If the employee does not use checks, a form completed by their financial institution is acceptable but must include an account type – checking; account number; ABA routing number.

RE-HIRES

- ❖ Re-hires need to fill out a new W-4. If you hire back a retiree check the tax ret screen. If they were (NN) you have to change them to (MM) they are no longer exempt from MEDI.
- ❖ Retirees: Verify that any re-hired retirees have met the 180 day waiting period or district has obtained a waiver to re-hire the retiree before the 180 day period has expired

August 1, 2017

MEMORANDUM

FROM: Payroll Services

In order to update our payroll files, we ask that you complete this document and return it to _____
Payroll Services by _____.

(1) CURRENT MAILING ADDRESS: Change from last year? Yes / No

STREET CITY, ZIP CODE

() - () - () -

HOME PHONE NUMBER CELL PHONE NUMBER WORK PHONE NUMBER

(2) EMERGENCY CONTACT: Change from last year? Yes / No

NAME HOME PHONE NUMBER

() - () -

WORK PHONE NUMBER CELL PHONE NUMBER

(3) If you are not currently enrolled in Direct Deposit, and would like to be, please contact _____ in Payroll Services.

(4) 10- and 11-month employees are eligible to participate in Deferred Net Pay (3 checks in June). If you are not currently enrolled and would like to be, please contact _____ in Payroll Services.

(5) PLEASE INITIAL TO APPROVE THE PAYROLL DEDUCTION(S) LISTED BELOW:
(Changes to your TSA or Additional Federal/State Tax amounts must be made through
Envoy Plan Services (www.envoyplanservices.com - 800-248-8858); you may contact in
Payroll Services at 707-445-7057 if you need further assistance.)

Initials
Year: 2017-2018

NAME	FREQ.	VOLUNTARY DEDUCTION	\$ AMOUNT
EMPLOYEE 1	10	NORTH COAST SCHOOLS MIG-DENTAL	\$ 23.16
EMPLOYEE 1	10	NORTH COAST SCHOOL MIG-MEDICAL	\$ 331.64
EMPLOYEE 1	10	VISION SERVICE PLAN	\$ 4.07

HUMBOLDT COUNTY OFFICE OF EDUCATION

AUTOMATIC PAYROLL DEPOSIT AUTHORIZATION AGREEMENT

I, _____
First Middle Last
employee of _____ hereby authorize my
District Name

employing district through the Humboldt County Office of Education and the financial institution shown on the check below, to deposit my month-end net pay into my account. I shall hold harmless and indemnify the Humboldt County Superintendent of Schools, herein after referred to as Superintendent, and its officers and employees from any claim or demand of whatever nature including those based upon negligence of the Superintendent and its officers and employees, brought by any person, including any banking institution against the Superintendent in his capacity concerning the Payroll Warrant disposition provided by the Superintendent.

I understand it is my responsibility to ensure that my net check has been properly credited to my account before issuing checks against that account. If funds to which I am not entitled are deposited, I hereby authorize the Humboldt County Office of Education either to direct the financial institution to return such funds or to request a "stop payment" of the Auto Deposit and to issue a warrant for the correct amount. Electronic fund transfer takes effect one month following request after a successful prenote test has occurred through the banking system. This completed request is for the monthly disposition of my pay warrant from the effective date specified until I have signed the cancellation section below.

Date

Social Security No.

Employee's Signature

Date

Superintendent's or Designee's Signature

ATTACH VOIDED PREPRINTED CHECK HERE
(Deposit slips are **NOT** acceptable.)

BANK # _____

CANCELLATION

I, _____ hereby request that direct deposits to the account number above be discontinued effective one pay period after receipt of this request by the Humboldt County Office of Education.

Date

Employee's Signature

3. Which financial institutions are members of ACH?

With very few exceptions, all banks are members of the Automated Clearing House. Many savings and loan associations and credit unions are also ACH members; however, you will need to confirm with your particular institution whether it is a member.

4. When will my pay be deposited?

With APDS your pay is available to you on payday at the branch where your account is located. Your Advice of Deposit is your verification of deposit.

5. What record of earnings will I receive?

On payday, each employee on APDS will receive an Advice of Deposit. It will contain the same information that currently appears on your check stub.

6. Can I discontinue APDS at any time?

Yes. To discontinue APDS contact your payroll clerk and complete the cancellation request no later than the last working day of the month prior to the month in which you wish to stop APDS.

7. What happens when I change checking accounts?

If you intend to change or close your checking account, or change banks, you must go to your payroll department and complete the appropriate forms.

8. Is there a charge for APDS?

No. APDS is provided without charge to the employee.

9. How do I sign up for APDS?

To initiate automatic deposit just complete and sign the Direct Deposit Authorization form. Only one signature is required for joint accounts.

Return the authorization form *ALONG WITH A "VOIDED" PREPRINTED PERSONAL CHECK* indicating your account number to your payroll clerk. It will take two pay periods for you to be on Direct Deposit. Your payroll clerk will advise you of the date that Direct Deposit will begin.



Humboldt County
Office of Education
Louis, D. Bucher, Superintendent
901 Myrtle Avenue
Eureka, California 95501-1219

Getting Acquainted with

Direct Deposit

Automatic Payroll Deposit System

1. What is APDS?

Automatic Payroll Deposit is a system whereby your employer arranges for the deposit of your monthly pay directly to a single checking account at the financial institution of your choice. The transfer of funds is done through the Automated Clearing House. The ACH is a national organization of major financial institutions that agree to operate by a standard set of regulations and procedures concerning the exchange of funds.

2. Who is eligible for APDS?

APDS is available to all employees who are paid on the month-end payroll and bank with an ACH member.

REMINDERS

MAPPING ERROR ENTRY

- ❖ Make sure you check the last page of the Benefits Distribution by Account (PYR320) report for mapping errors. **The report is under the Prelist Reports Tab in PAYROLL.NET.** A Benefit Mapping Error Correcting Entry sample is attached

PAYROLL PRELIST AND PICKUP

- You will need to check for Pending, Errors, Holds and Non Paid report for any corrections before you call or email HCOE that the prelist is ready for review. See attached guide.
 - You will need to run the following reports for each payroll:
 - ✓ Employee Payroll Earnings Prelist
 - ✓ Exceptions Report
 - ✓ New/Warnings
 - ✓ New/Retirement Edits
 - ✓ Benefits Distribution by Account
 - ✓ Inactive Earning Line Report (separate report)

Be sure to correct any errors. The benefit object exceptions errors will be shown on the last page of the report. Call HCOE/District Payroll desk if you need help in correcting the errors

- Be sure that your prelist is signed on the combined CE/CL total page from the Employee Payroll Earnings Prelist. There are no job numbers on **PAYROLL.NET** reports. We will be using the Printed date and time from the Report Cover Sheet to identify the prelist we have audited. If any changes are made to a prelist you must send a new report to Report History, then email or call HCOE.
- Always check your email to find out when payroll will be ready to be picked up.
 - ✓ Month-End should be available around 1:00 pm.
 - ✓ 10th of the month should be available around 3:00 pm.

STUDENT WORKERS

- ❖ A student working during the school year while enrolled attending school is exempt from payroll taxes, you will need to use STU1 earn type. If the student starts working during the summer months and is not attending school his/her earnings are taxable, you will need to use STU2 earn type so FICA and MEDI is withheld.

BENEFIT MAPPING ERROR CORRECTING ENTRIES - ACCOUNTING

Effect of health & welfare mapping error:

Expense is posted to 01-0000-00000-0000-3999-000-0000

Credit is posted to 01-0000-0-0000-0000-9569-000-0000

If benefit was appropriate for employee:

Correcting entry:

FU	RESOURCE	YR	GOAL	FUNCTION	OBJECT	SCH	MGMT	DEBIT	CREDIT	COMMENT
01	0000	0	0000	0000	3999	000	0000		\$XX.XX	Clear out mapping expense
01	0000	0	0000	0000	9569	000	0000	\$XX.XX		Correct G/L
XX	XXXX	X	XXXX	XXXX	34xx	xxx	xxxx	\$XX.XX		Expense employee budget account line for H/W
01	0999	0	0000	0000	9537	000	0000		\$XX.XX	Credit H/W G/L clearing acct

If benefit was not meant to be charged:

FU	RESOURCE	YR	GOAL	FUNCTION	OBJECT	SCH	MGMT	DEBIT	CREDIT	COMMENT
01	0000	0	0000	0000	3999	000	0000		\$XX.XX	Clear out mapping expense
01	0000	0	0000	0000	9569	000	0000	\$XX.XX		Correct G/L

There are some mapping errors that occur on specialized payroll salary objects and non-traditional payroll deduction. These types of mapping errors usually involve statutory benefits and require benefit mapping set-up corrections. Please contact the HCOE Accounting Supervisor if the mapping error appears to be of this nature.

PYR320 (C-35)
EmpR Paid Benefits by Account
Sort: FU RS YR

HUMBOLDT COUNTY OFFICE OF EDUCATION
EMPLOYER PAID BENEFIT DISTRIBUTION BY ACCOUNT
Pay Cycle: 07 Cycle Type: R W-Date: 07/31/2012
Pay Cal: CEMEND CLMEND

#J8614

PAGE: 18
07/27/2012

Fiscal Year: 13

Fu	Res	Y	Goal	Func	Obj	Sch	Mgmt	GROSS	STRS ARS	PERS PERS RED PERS B/O	FICA	MEDICARE	H and W %	SUI	W/C
SSN															
H/W Benefit Object Errors															
								0.00	0.00	0.00	0.00	0.00	1,088.50 100.000	0.00	0.00
District H/W Ben Err Totals:								0.00	0.00	0.00	0.00	0.00	1,088.50	0.00	0.00
District Total:								42,193.39	1,127.69	2,889.34 244.38 R	1,768.51	611.80	50,124.63	464.12	772.14

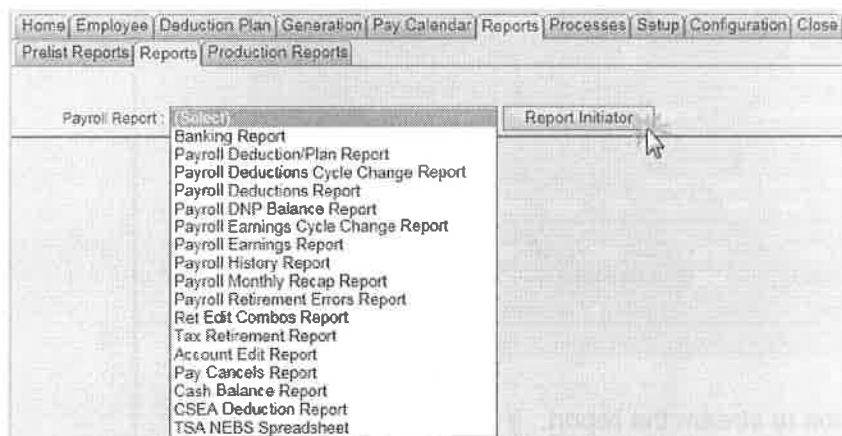
Mapping error entry:

	FU	RESOURCE	YR	GOAL	FUNCTION	OBJECT	SCH	MGMT	DEBIT	CREDIT	COMMENT
1	01	0000	0	0000	0000	3999	000	0000	1,088.50		mapping error line
2	01	0000	0	0000	0000	9569	000	0000		1,088.50	mapping error line
3	XX	XXXX	X	XXXX	XXXX	34xx	xxx	xxxx		1,088.50	employee health benefit account string
4	01	0999	0	0000	0000	9537	000	0000	1,088.50		

If employee was not covered by district-paid health insurance for the month, eliminate lines 3 & 4

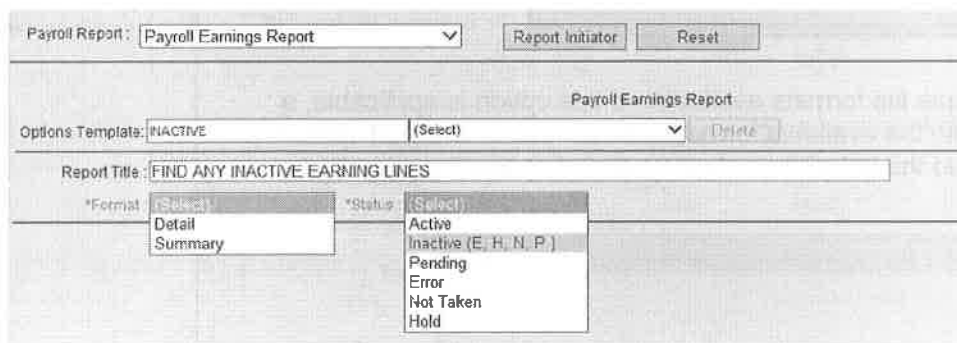
REPORTS

The Reports Tab contains the remaining audit reports used in validating the month-to-month Payroll data. Once the user selects a report from the list, click on the Report Initiator button to the right, and that report's initiator screen will display.



The initial loading of the report initiator will contain a few fields allowing the "painting" of the screen to be more accurate based on the selections made and the data stored within the database.

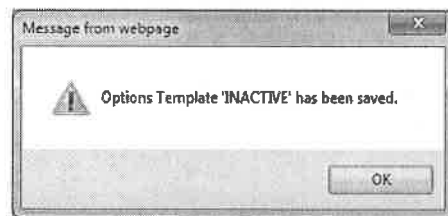
Drop down lists of the Format and Status provide the user with the ability to narrow down criteria to be displayed on a report.



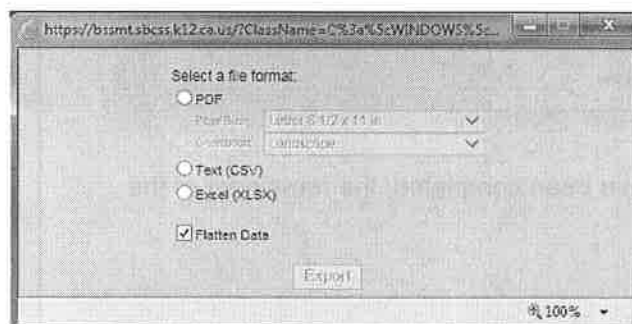
Once the Format and Status fields have been completed, the remainder of the screen will display.

The California Educational Computer Consortium Joint Powers Authority Payroll .NET User Guide

Select the Create Report button to stream the report. If the Options Template name has been entered, a Dialog box will display indicating that report criteria has been saved:

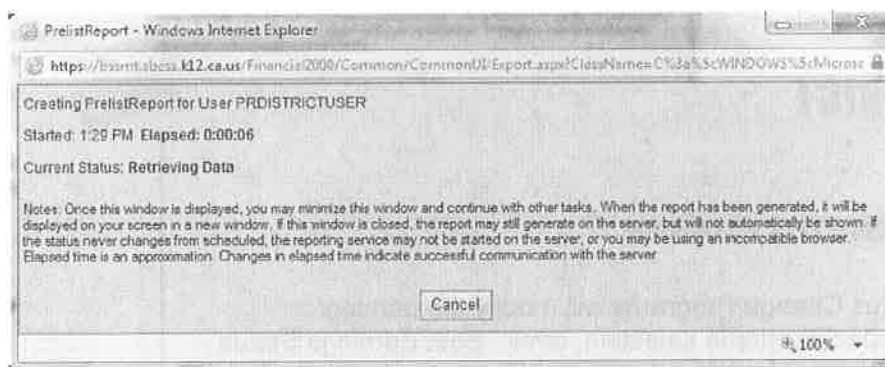


Some reports have multiple file formats available. If this option is applicable, a Dialog box will display with the available format options. Select a format option by clicking the radio button to the left of the selection and click the Export button.



Once the report format has been selected and Export has been pressed, the following dialog box will display indicating connectivity to the server and time elapsed.

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If the report criteria selected has no records, the following Report Error Page will display:

Report Error Page

There was an error encountered generating the report.

There were no records to retrieve with the given criteria.

The user can return to the Reports Initiator page and select a new report with modified criteria, or can choose to run a different report by selecting a new report from the drop down list.

PROCESSES-DISTRICT

EARNING/DEDUCTION STATUS CHANGE

The Earning/Deduction Status Change Programs will modify the earning/ deduction lines either by a specific criteria selection, or all. Both Earnings Status Change and Deduction Status Change have the same initial entry as the Payroll Earning Report. Some selections must be made before the screen will complete.

Home Employee Deduction Plan Generation Pay Calendar Reports Processes Setup Configuration Close

District

Earnings Status Change Deductions Status Change Deduction Mass Change Leave Balance Import Taxes Encumbrance Import

Earning Status Change Report/Update

Report Title:

Sort Report on: Name Include SSN: ☒

Action: Report *Status: (Select)

- From Pending to Active
- From Pending to Hold
- From Active to Pending
- From Active to Hold

Once the Sort, Action and Status selections are made, the remainder of the screen will display.

District

Earnings Status Change Deductions Status Change Deduction Mass Change Leave Balance Import Taxes Encumbrance Import

Earning Status Change Report/Update

Report Title: FROM PENDING TO ACTIVE

Sort Report on: Name Include SSN: ☒

Action: Report Status: From Pending to Active

Selection Criteria:

Pay Calendar: ROUND Pay Cycle: ALL Cycle Type: ALL Pay Type Line: ALL Schedule: ALL Earning Types: ALL

From Last Name: To Last Name: Last Name: First Name: MI

Change all cycles if Step Increase? ☒

Create Report Report

The Deduction Status Change Report/Update will function the same way.

The California Educational Computer Consortium Joint Powers Authority Payroll .NET User Guide

District

Earnings Status Change | Deductions Status Change | Deduction Mass Change | Leave Balance Import | Taxes | Encumbrance Import

Deductions Status Change Report/Update

Report Title: DEDUCTIONS-PENDING TO ACTIVE

Sort Report on: Name Include SSN: ☒

Action: Report Status:
Select
From Pending to Active
From Pending to Hold
From Active to Pending
From Active to Hold
From Hold to Active
From Hold to Pending

District

Earnings Status Change | Deductions Status Change | Deduction Mass Change | Leave Balance Import | Taxes | Encumbrance Import

Deductions Status Change Report/Update

Report Title: DEDUCTIONS-PENDING TO ACTIVE

Sort Report on: Name Include SSN: ☒

Action: Report Status: From Pending to Active

Selection Criteria:

*Pay Calendar: (Select) Pay Cycle: (All) Cycle Type: (All) Deduction Plan: (All) Deduction Type: (All)

From Last Name: To Last Name: --OR-- Last Name: First Name: Mi

Create Report Result

Once selections are made, press the Create Report button to stream report/update.

DEDUCTION MASS CHANGE

Deduction Mass Change is used when either high level changes are being made, or when amounts are being changed on the employee records that are not controlled by Deduction Plan Options.

The first section is the Change Deduction Plan which will change the Deduction Plan Code from Plan Code 1 to Plan Code 2. The district should already have copied the Deduction Plan 1 to Deduction Plan 2, with the same options and amounts. Once the Deduction Mass Change is run, it will change all employees from Deduction Plan 1 to Deduction Plan 2. From there, additional changes to Deduction Plan 2 can be made, which then will affect those specific employees on those specific Options.



https://fin-app-01.humboldtcoe.org/Financial2000/MainMenu/MainMenuUll/default



Humboldt County Office of Ed...



Financial 2000

File Edit View Favorites Tools Help

Suggested Sites Web Slice Gallery

Applications

System News

Release Notes

Documentation

Training

Log Off



EduReports 3.0



EPICS



General Ledger



Payroll



Production



Report History



Reports 2000.Net



Retirement

Payroll Users Manual

Tab: 7

Page 1 of 4

Subject: 7-g Payroll Reminders – Beginning of the Year

Revised: 8/17/2015

I. Contracts

- A. Prepare contracts for all returning employees.
- B. Verify increases in step/column as appropriate.
- C. Check for longevity additions or changes.
- D. If you balance your payroll with Excel, update your spreadsheet to reflect the current contract amounts for each employee.
- E. Compare the amount on the contract to the amount in the employee's earning screen in **Payroll.NET**. Verify that the employee is receiving the contracted amount. Some items (stipends, etc) may need to be entered manually.

II. Absence Tracking

III. Employee Deductions

- A. Check that all deductions are "Active instead of in Pending or Hold status.
- B. Verify that all new employees have the appropriate deductions withheld from their earnings, such as union dues.

IV. Health & Welfare

- A. Complete enrollment forms for all new employees who qualify for coverage and submit forms to JPA.
- B. Enter voldeds for newly covered employees. Use a pre-tax volder only if the employee has to pay a portion of the premium and has elected to do so with pre-tax contributions through an authorized vendor such as American Fidelity.

- C. Double check the rates for benefits. If premiums increased for the fiscal year, change the amounts accordingly in the deduction plan screens in **Payroll.NET**. Run a Deduction by Deduction Plan Report to ensure that the correct amounts are being taken.
- D. Check employee portions. If an employee's FTE changed, their percent of premium should probably change as well. For example, an employee who was .80 FTE last year paid 20% of the cost of their benefits. This year their contract is 1.00 FTE and the benefits should be fully paid by the employer. Their volder rolled from last year and is still pulling 20% from the employee. This will need to be corrected before payroll runs. All employees with changes to their FTE should be checked.
- E. Complete termination forms for employees whose coverage is terminating. Submit termination of coverage forms to JPA and remove deductions from payroll.

V. Tax Sheltered Deductions – American Fidelity, Aflac, etc.

- A. Pre-tax deductions for Unreimbursed Medical and/or Dependent Care expenses (cafeteria plans) must be renewed every plan year.
- B. Consult your Deduction by Deduction Plan Report (PYR600) volder report for first month of new plan year. Verify that everyone with deductions for pre-tax Unreimbursed Medical and/or Dependent Care expenses has met with your plan administrator (American Fidelity, Aflac, etc.) and submitted a new form for the new plan year.
- C. Failure to re-enroll each plan is cause for termination of that particular deduction. If you do not receive a new enrollment form, contact the plan administrator. It is possible the employee enrolled but the paperwork was misplaced. If the employee did not re-enroll, their deduction must be terminated.

VI. Tax/Ret Screen

- A. Double check membership status for retirement systems. If the employee retired over the summer, change codes accordingly, paying particular attention to changing the FICA/Medicare selection to Medicare only since rehired retirees are exempt from FICA withholding.
- B. If a non-member is now working in a position that qualifies for membership, or has elected membership, change codes accordingly and alert the HCOE retirement specialist.
- C. If the employee has changed their tax withholding status, enter the new information.

- D. Check pay calendars and frequencies. Benefit frequency should be 12. Earnings frequency should match the frequency for the employee's payroll.
- E. If the employee has opted for a change in their DNP status, enter that information. DNP rolls from year to year.

VII. Payroll Reports

- A. Use your reports to verify information prior to running payroll.
- B. Payroll Deductions Report (PYR630) Enter CEMEND and CLMEND in the calendar field, enter the current month's cycle, "R" as cycle type, and then use this report to isolate certain deductions. By entering 9G in the Deduct/Plan field (both from and to) the report will generate a list of all garnishments for the month.
- C. Payroll Deductions Report (PYR630) In Status: Inactive (E,H,N,P) Enter CEMEND and CLMEND in the calendar field, enter the current month's cycle, "R" as cycle type, and then use this report to isolate certain deductions. Leave the Deduct/Plan field blank.
- D. Earning Status Change is under the (Processes tab) Enter CEMEND and CLMEND for calendar, cycle number – "All", "R" for cycle type. Under Status select (From Pending to Active)
- E. Payroll Prelists (PYR510) & accompanying reports is under Reports – Prelist Reports. When running the prelist be sure to include the Benefits Distribution by Account (PYR320). Look at the last page of the report to see if there are any errors generated because health & welfare isn't mapping correctly. Also, if there are any errors on the New/Retirement Edits to check retirement errors and check the Deduction by Employee for errors.

VIII. Letter to Employees

- A. It may be helpful to send a brief form letter to all employees along with their contracts. This form letter should ask them the following questions:
 - 1. Have you moved in the last year? If so, what is your new contact information?
 - 2. Do you have direct deposit? If so, have you changed banks over the summer? If you do not have direct deposit, would you like to sign up?
 - 3. If you are a 10 or 11 month employee, do you have Deferred Net Pay (DNP)? If not, would you like to sign up?

4. Please verify the deductions withheld from your earnings (attach a list of the employee's voids).
5. Do you have to update your Warrant(s) Recipient Designation, form #P-51

IX. Just a reminder ... A change in FTE affects:

- A. Whether the employee qualifies for health & welfare benefits.
- B. Amount employee pays for their share of health & welfare benefits.
- C. Whether they qualify for PERS / STRS membership.

Humboldt County Office of Education
901 Myrtle Avenue • Eureka, CA 95501

Warrant(s) Recipient Designation

Under the provisions of Section 53245 of the California Government Code, in the event of my death I hereby designate the following named person to be entitled to receive all warrants payable to me by the Humboldt County Office of Education had I survived:

<i>Designee's Name in Full</i>	<i>Relationship</i>
<i>Address (Street, City, State and Zip)</i>	

This designation cancels and replaces any previously signed by me for this purpose and shall remain in effect until canceled in writing by me.

It is expressly understood and agreed that the Humboldt County Office of Education is not obligated to deliver said warrants to the person designated hereinabove unless said designated person, within two years after the date of said warrant(s), claims said warrant(s) from the Superintendent of the Humboldt County Office of Education and provides to said Superintendent sufficient proof of identity pursuant to the provisions of Section 53245 of the California Government Code.

<i>Date</i>	<i>Typewritten or printed name</i>
	<i>Signature</i>

Payroll Users Manual

Tab: 7

Page 1 of 1

Subject: 7-d-1 Payroll Checks – Cancellation

Revised: 8/13/2015

I. Cancellation

- You will need to send the HCOE District Payroll desk an email requesting the cancellation of the Payroll EFT or Warrant and the reason for the cancellation. Return the original warrant along with a copy of the Employee Pay History Record and earnings screen shot with the detail lines of the account string.

Districts will no longer have to enter a journal for the employer cost. Once a Warrant or EFT is cancelled in **PAYROLL.NET**, Pay History and the District GL, County GL and Retirement will be updated with the cancelled transactions.

Any fees associated with the cancellation or stop payment will be back charged to the District.

There are a limited number of days to cancel a Payroll EFT.

II. Hand Warrant

We no longer issue payroll hand warrants as of January 1, 2012 due to software system modifications.

Payroll Users Manual

Tab: 7

Page 1 of 1

Subject: 7-d-2 Payroll Checks – Stale Dated Payroll
Check Replaced with Same Net Pay with A/P Check

Revised: 08/13/2015

I. Hand Warrant

We no longer be issue payroll hand warrants as of January 01, 2012 due to software system modifications.

II. Stale Dated Payroll Check Replaced with Same Net Pay with an A/P Check

A. Contact the HCOE District Payroll desk before starting the replacement process. You will need the check number, amount and date paid for the lost or destroyed check. We will check with US Bank to verify that the check has not been cashed. If it has not been cashed the district can proceed to the next step.

B. HCOE District Payroll desk will require the following documentation to ensure complete accuracy in employee pay history records:

- ◆ Signed copy of the completed Affidavit to Obtain Replacement of Lost or Destroyed Check (CS-13) and the original check if possible.
- ◆ Screen shot of the Employee Payroll Earnings screen with the detail lines of the account string
- ◆ Screen shot of the Employee Pay History Record showing the issued date and the net amount of the payroll check
- ◆ Copy of the Accounts Payable request for replacement check and a copy of the A/P check

HCOE will process a transfer to credit the stale dated payroll check amount back to the district to the account line used by district for the accounts payable replacement check. HCOE will record the a/p check number in the employee's pay history record to reflect the replacement check information.

HUMBOLDT COUNTY OFFICE OF EDUCATION

AFFIDAVIT TO OBTAIN REPLACEMENT OF LOST OR DESTROYED CHECK

State of California

Name: _____

County of Humboldt

Identification No.: _____

(Employee's SSN/Vendor's TIN)

I _____ certify that I am the payee listed on check number _____
 dated _____ drawn by the Humboldt County Superintendent of Schools for the
 _____ School District, on auditor fund no. _____,
 in the amount of _____ dollars \$ _____.

I also certify that said check was lost/stolen/damaged and has not been cashed. The circumstance of such
 loss or destruction and all relative facts are as follows:

I understand that if I subsequently cash the original check, I will be obligated to reimburse the issuing agency
 for that amount. I declare under penalty of perjury that the foregoing is true and correct to the best of my
 knowledge. Executed on _____, _____, at _____, California.

Signature

- County Office of Education Use Only -

Action Taken:

Stop payment on original issued on _____

Resume payment on _____

Replacement issued on _____ Check No. _____

Processed by: _____ Date: _____

District Auditor Fund Numbers to be used on Affidavits for Lost/Stolen Warrant Forms

District Number	PAYROLL CHECKS		Auditor Fund #	ACCOUNTS PAYABLE CHECKS	
	Auditor Fund #	Description		Description	
01	4705	CSSF NET PAYING CLEARING	4706	CSSF A/P CLEARING	
02	5015	ARCATA NET PAY CLEARING	5016	ARCATA A/P CLEARING	
03	6515	NO HUMBOLDT UNION HIGH NET PAY CLEARING	6516	NO HUMBOLDT UNION HIGH A/P CLEARING	
04	5025	BIG LAGOON UNION NET PAY CLEARING	5026	BIG LAGOON UNION A/P CLEARING	
05	5035	BLUE LAKE UNION NET PAY CLEARING	5036	BLUE LAKE UNION A/P CLEARING	
07	5055	BRIDGEVILLE NET PAY CLEARING	5056	BRIDGEVILLE A/P CLEARING	
08	5075	CUDDEBACK UNION NET PAY CLEARING	5076	CUDDEBACK UNION A/P CLEARING	
09	5085	CUTTEN NET PAY CLEARING	5086	CUTTEN A/P CLEARING	
12	6525	EUREKA UNIFIED NET PAY CLEARING	6526	EUREKA UNIFIED A/P CLEARING	
15	5125	FLDDBROOK NET PAY CLEARING	5126	FLDDBROOK A/P CLEARING	
17	6545	FORTUNA UNION HIGH NET PAY CLEARING	6546	FORTUNA UNION HIGH A/P CLEARING	
18	5145	FRESHWATER NET PAY CLEARING	5146	FRESHWATER A/P CLEARING	
19	5155	GARFIELD NET PAY CLEARING	5156	GARFIELD A/P CLEARING	
21	5175	GREEN POINT NET PAY CLEARING	5176	GREEN POINT A/P CLEARING	
24	5205	HYDESVILLE NET PAY CLEARING	5206	HYDESVILLE A/P CLEARING	
25	5225	JACOBY CREEK NET PAY CLEARING	5226	JACOBY CREEK A/P CLEARING	
26	6015	KLAMATH-TRINITY UNIFIED NET PAY CLEARING	6016	KLAMATH-TRINITY UNIFIED A/P CLEARING	
27	5255	KNEELAND NET PAY CLEARING	5256	KNEELAND A/P CLEARING	
28	5275	LOLETA UNION NET PAY CLEARING	5276	LOLETA UNION A/P CLEARING	
29	5285	MAPLE CREEK NET PAY CLEARING	5286	MAPLE CREEK A/P CLEARING	
31	5305	MCKINLEYVILLE UNION NET PAY CLEARING	5306	MCKINLEYVILLE UNION A/P CLEARING	
32	5315	ORICK NET PAY CLEARING	5316	ORICK A/P CLEARING	
33	5325	PACIFIC UNION NET PAY CLEARING	5326	PACIFIC UNION A/P CLEARING	
34	5335	PENINSULA UNION NET PAY CLEARING	5336	PENINSULA UNION A/P CLEARING	
36	5365	RIO DELL NET PAY CLEARING	5366	RIO DELL A/P CLEARING	
38	5385	SCOTIA UNION NET PAY CLEARING	5386	SCOTIA UNION A/P CLEARING	
39	5395	SOUTH BAY UNION NET PAY CLEARING	5396	SOUTH BAY UNION A/P CLEARING	
40	6035	SOUTHERN HUMBOLDT UNIFIED NET PAY CLEARING	6036	SOUTHERN HUMBOLDT UNIFIED A/P CLEARING	
41	5405	TRINIDAD UNION NET PAY CLEARING	5406	TRINIDAD UNION A/P CLEARING	
45	6025	FERNDALE UNIFIED NET PAY CLEARING	6026	FERNDALE UNIFIED A/P CLEARING	
46	6055	MATTOLE UNIFIED NET PAY CLEARING	6056	MATTOLE UNIFIED A/P CLEARING	
47	5265	FORTUNA ELEMENTARY NET PAY CLEARING	5266	FORTUNA ELEMENTARY A/P CLEARING	
70	6705	NO COAST PREP ACADEMY NET PAY CLEARING	6706	NO COAST PREP ACADEMY A/P CLEARING	
71	6715	PACIFIC VIEW CHARTER SCHOOL NET PAY CLEARING	6716	PACIFIC VIEW CHARTER SCHOOL A/P CLEARING	
73	6725	REDWOOD PREP CHARTER SCHL NET PAY CLEARING	6726	REDWOOD PREP CHARTER SCHL A/P CLEARING	
74	6735	LAUREL TREE CHARTER SCHOOL NET PAY CLEARING	6736	LAUREL TREE CHARTER SCHOOL A/P CLEARING	
60			4416	NCSMIG - A/P CLEARING	
61			4417	NCSIG - A/P CLEARING	

Payroll Users Manual

Tab: 7

Page 1 of 2

Subject: 7-d-3 **Payroll Earning Paid with A/P Check**

Revised: 08/17/2015

Payroll Earning Paid with A/P Check

This process is only to be utilized when it is determined that the payroll error occurred due to District oversight, (payroll clerk missed a time card, errors on pay calculation, etc.)

Please contact the HCOE District Payroll desk to discuss the district's immediate need for a payroll check issued outside of normal payroll processing.

When it has been determined that the circumstances require immediate processing, the district may proceed.

The district must provide the following documentation to ensure complete accuracy in not just the employee's pay history records but also in the reportable wages for the employee.

- ◆ Screen shot of the Employee Payroll Earnings page
- ◆ Payroll Prelist Reports or Employee Salary Projection
- ◆ Copy of the Accounts Payable request for replacement check
- ◆ Copy of the A/P Check

There are two ways to record the information into the Payroll System:

- 1) Enter the earnings in the next pay cycle. The district must leave the earning in the employees payroll earnings for the next pay cycle. The warrant will be recorded with the pay run. **If the employee is on direct deposit you will need to change it to a Prenote for this payroll run.** The payroll warrant that will be created will be stale dated and a Pay History Adjustment will record that the employee was paid with an a/p check and recorded in payroll with payroll check. A cash transfer will be processed to credit the stale dated payroll check amount from the net pay clearing account to the account line used for the accounts payable check
 - ◆ Return the Payroll check for stale dating

- 2) Enter the earnings in the next pay cycle, run an Employee Salary Projection Only pay 90% of the net with the A/P check. Add the APY check amount to the Employee Payroll Deductions screen as an employee deduction payable to the district. The employee will receive a net pay amount which should represent the remaining 10% of pay owed to the employee. The voided check will need to be deposited by the district to the individual employee salary line(s). This will record the information into the payroll system and no transfers or Pay History Adjustment will be needed.

REMINDER:

**TAX SHELTER ANNUITIES-Deferred Compensation Programs –
403(b) & 457(b)**

**OUR THIRD-PARTY ADMINISTRATIVE VENDOR IS
ENVOY PLAN SERVICES – 1-800-248-8858 or email
(www.envoyplanservices.com)
All questions should be directed to them.**

Listing of Districts Participating in 403(b) Program

DI#	District Name	Resolution Date
01	HCOE	11/25/2008
02	Arcata SD	12/8/2008
03	Northern Humboldt	12/9/2008
04	Big Lagoon	9/18/2014
05	Blue Lake	12/18/2008
07	Bridgeville	12/8/2008
08	Cuddeback	12/10/2008
09	Cutten	12/8/2008
12	Eureka	12/17/2008
15	Fieldbrook	12/16/2008
17	Fortuna High	12/9/2008
18	Freshwater	12/9/2008
19	Garfield	12/11/2008
21	Green Point	12/10/2008
24	Hydesville	12/11/2008
25	Jacoby Creek	12/11/2008
26	Klamath-Trinity	12/9/2008
27	Kneeland	12/9/2008
28	Loleta	1/22/2015
31	McKinleyville	12/10/2008
32	Orick	12/11/2008
33	Pacific Union	12/11/2008
34	Peninsula	12/2/2008
36	Rio Dell	12/15/2008
38	Scotia	
39	South Bay	12/11/2008
40	So. Humboldt	12/11/2008
41	Trinidad	1/15/2009
45	Ferndale	12/11/2008
46	Mattole	12/11/2008
47	Fortuna Elem	4/24/2012
71	Pacific View Charter	2/9/2009
73	Redwood Prep	10/4/2013
74	Laurel Tree Charter	08/12/13

Listing of Districts Participating in 457(b) Program

DI#	District Name	Resolution Date
01	HCOE	10/1/2013
03	Northern Humboldt	5/14/2003
04	Big Lagoon	9/18/2014
07	Bridgeville	5/6/2013
12	Eureka	10/24/2013
17	Fortuna High	6/11/2013
26	Klamath-Trinity	5/14/2013
31	McKinleyville	4/9/2014
39	South Bay	5/9/2013
46	Mattole	8/8/2013
47	Fortuna Elem	11/21/2013
71	Pacific View Charter	5/14/2013

Humboldt County Office of Education and Participating Districts Retirement Savings Plan

We would like to make our employees aware of the retirement plans that we sponsor which include a 403(b) Tax Sheltered Annuity Plan (TSA/403(b) Plan) and a 457(b) Deferred Compensation Plan (DCP/457(b) Plan) (the Plans). Participation is voluntary, allowing you to make pre-tax salary deferral contributions via payroll deduction. One of the benefits of participating in the Plans is the ability to defer from current taxation salary that would otherwise be currently taxable and also defer income taxes on the earnings credited to your account.

The amounts you contribute to the TSA/403(b) Plan have an independent limit from the amounts that you contribute to the DCP/457(b) Plan. You may make pre-tax salary deferral contributions to the TSA/403(b) Plan, the DCP/457(b) Plan only, or you may make pre-tax contributions to both Plans simultaneously. See the chart below for the maximum contribution limits.

Year	403(b) TSA	457(b) DCP	Total
2017 Basic Limit	\$18,000	\$18,000	\$36,000
Age 50+ Catch-up	\$6,000	\$6,000	\$12,000
Total	\$24,000	\$24,000	\$48,000

We are pleased to be able to offer the benefits of these voluntary pre-tax savings plans for you, because we recognize that many of you wish to defer current income taxes to your post retirement years, while accumulating additional savings for retirement.

Please note that if you also make contributions, or have contributions made for you, to a 401(a) or 401(k) plan you are limited by the overall 415(c)(1)(A) limit for all plans including 403(b), 401(a) and 401(k). If you are a participant in another retirement plan (excluding CalSTRS or CalPERS), please advise Envoy Plan Services, Inc.

If you wish to learn more about participating in the 403(b) Plan and the 457(b) Plan, please visit the website of our retirement plans administrator Envoy Plan Services, Inc. at www.envoyplanservices.com.

Getting Started

- ☐ Via the Internet go to www.envoyplanservices.com
- ☐ Click onto Client Center; then Click onto your State, County and Employer.
- ☐ You are now on your Employer's home page on the Envoy website.
 - **403(b) Plan Providers** – A complete list of Approved Providers currently available in the Plan is listed on the Employer's home page.
 - **Forms Tab** – A Forms tab is at the top of the home page. Clicking on this tab will provide you with Definitions, Enrollment Procedures, Plan Highlights, Salary Reduction Agreement (SRA), Transaction Request Form and Instructions.
 - Print hard copy paper forms you would like to use at this time; and read carefully!
 - Follow the submission instructions on the 2nd page of the SRA.
 - **Frequently Asked Questions** – A list of frequently asked questions and the responses to the questions is provided for your reference.
 - **Educational Videos** are provided for your viewing.

IMPORTANT NOTE: IF YOU HAVE A 403(b) AND/OR 457(b) PLAN ACCOUNT WITH A PREVIOUS EMPLOYER, YOU MUST ESTABLISH A NEW ACCOUNT TO ENROLL IN THIS PLAN. YOUR SALARY DEFERRAL CONTRIBUTIONS IN THIS EMPLOYER'S 403(b) PLAN AND 457(b) PLAN CANNOT BE INVESTED IN THE 403(b) PLAN AND 457(b) PLAN OF A PREVIOUS EMPLOYER.

Step 1: Enrolling with a 403(b or) 457(b) Provider

- ☐ Locate the provider of your choice from the list on your Employer's home page.
- ☐ Contact information is listed for each approved provider.
- ☐ Contact the provider directly to request enrollment forms and instructions.
- ☐ Work directly with the provider to complete their enrollment process. (*Envoy Plan Services will not accept Provider enrollment forms*).

Step 2: Establish Salary Reduction Agreement (SRA)

- ☐ After you have established your 403(b) account, you will need to submit a completed SRA to begin your payroll deduction contributions.

Online: To submit an online SRA go to Envoy's website at www.envoyplanservices.com and click on the red Login Button at the top right of the page.

- a. If this is your initial login, select "Create Participant Account." Select your State from the list and then enter your Employer name in the "Plan" field. Complete your personal information and click "Register."

Paper: See the Getting Started section above for instructions to obtain a paper SRA form

Instructions for Submission of Transactions:

- ☐ Transactions for the Plan include: loans, transfers, rollovers, contract exchanges, and all distributions.
- ☐ All transactions must be sent to Envoy for approval prior to submission to your provider for processing.
- ☐ To submit a transaction request to Envoy for approval follow the steps below:

Online:

- a. Go to Envoy's website at www.envoyplanservices.com and click on the red Login Button at the top right of the page.
- b. If this is your initial login, select "Create Participant Account." Select your State from the list and then enter your Employer name in the "Plan" field. Complete your personal information and click "Register."

Paper:

- a. Contact your provider and request their specific paperwork.
- b. Go to Envoy's website and obtain the Transaction Request Form and Instructions (located from Envoy's website home page under Forms and Tools)
- c. Complete and mail all of the paperwork to Envoy at the address below, or you can fax the paperwork toll free at 877-513-2272.

ENVOY PLAN SERVICES, INC.

c/o MidAmerica

402 South Kentucky Avenue, Suite 500, Lakeland, FL 33801

(800) 248-8858 Toll Free Phone Number

(877) 513-2272 Toll Free Fax Number

Email us at: info@envoyplanservices.com

Website: www.EnvoyPlanServices.com