

# La Grande School District 1

Code: **DL-AR**  
Adopted: 3/12/03  
Readopted: 3/14/07; 4/30/08  
Orig. Code(s): DL-AR

## **Payroll**

### **Adjustment and Summary Sheets**

Cost center managers shall be responsible for collection of employee time cards and the transfer of information from them to summary sheets.

### **Substitute and Temporary Employee Payroll**

Substitutes and temporary employees shall be paid during the regular payroll period. Payroll withholdings shall be made in accordance with all applicable federal and state laws governing said employees. The pay period for substitutes and temporary employees will be from the 16th of the month through the 15th of the following month. Time cards will be required for all substitute and temporary employees.

No licensed substitute shall be paid for less than .5 of the amount that a substitute would be paid for a full day. Any substitute working for 11 consecutive days in one assignment shall file his/her teaching certificate in the personnel office. From the date the teaching certificate is filed or the 11th consecutive day, whichever is longer, the substitute shall receive per diem payment as determined by the salary schedule included in the licensed agreement.

The district is currently a qualified entity allowing participation in Section 403(b) Tax Sheltered Annuity (TSA) programs. Before any TSA company receives payroll services from the district, it must first agree to sign the district's Service Provider Agreement (Hold Harmless Agreement). In addition, the agent or other authorized representative of the TSA company must also sign individual district salary reduction agreements for each employee electing to make a TSA contribution to the TSA company.

These required forms must be fully signed, submitted and approved by the director of business services prior to the monthly payroll cutoff dates in order to receive service for that month.

The district has no responsibility for the selection of TSA companies and makes no determination as to the financial stability and/or suitability of the investment amount or company.

Further, the district reserves the right, unless prohibited by collective bargaining agreement, to change the requirements of TSA contributions at any time to match the needs of the district and available resources to administer the program and its risks, as well as, comply with changing statutory and or regulatory requirements.