

**CALHOUN COUNTY  
BOARD OF COMMISSIONERS  
POLICY STATEMENT**

<b>SUBJECT:</b>  <b>PERSONNEL PAYROLL</b>	<b>DATE APPROVED:</b>  <b>6/2/2022</b>	<b>EFFECTIVE:</b> <b>Immediately</b>	<b>POLICY NO.</b> <b>335</b>
		<b>REPLACES:</b> <b>Policy 335 of 6/20/2013</b>	

- I. **PURPOSE:** The purpose of this policy is to establish procedures that identify how payroll is processed, how the Elected Officials/Department Heads authorize departmental payroll, and how the Office of the Administrator/Controller - Finance Department processes time and leave sheets to create an accurate payroll.
- II. **AUTHORITY:** The Calhoun County Board of Commissioners
- III. **RESPONSIBILITY:** The Office of the Administrator/Controller shall be responsible for the implementation and administration of this policy.
- IV. **POLICY:**

Time Sheets and Leave Sheets:

Hourly Employees: Hourly employees shall submit a timesheet for each pay period, with the following information:

- a. The beginning and end of each work shift, uncompensated meal breaks, rest periods longer than 20 minutes, and the total number of hours actually worked each day.
- b. The use of any holiday, paid time off (PTO), sick, or other approved leave time off with or without pay.
- c. The total number of hours to be paid.
- d. An allocation of those hours to each program or department for which work was performed.
- e. The dated signature of the employee certifying the hours recorded are correct and reflect actual approved time worked, along with the signature of his/her supervisor.

The allocation of hours between programs or departments should be based exclusively on the actual hours worked, and not be based on available budgets, or predetermined allocation schedules.

Salaried Employees: Salaried exempt employees shall submit a leave sheet that is signed by both the employee and the supervisor. The exceptions to this policy are Elected Officials, who are not required to submit a time or leave sheet.

Approvals and Corrections: It is the responsibility of the Elected Official/Department Head to enter, review, and approve a properly recorded, totaled, and authorized time sheet or leave sheet for employees under their supervision. Hourly employees will only be paid upon submission of a properly completed time sheet. In the event that an after-the-fact

correction is necessary to an employee's timesheet due to errors in the allocation of time worked, such corrections must be submitted to the Payroll & Admin Services Specialist, and approved in writing by both the employee and his/her supervisor.

**Auto Deposits:** Requests for auto deposits can be submitted to the Office of the Administrator/Controller - Finance Department with a voided check attached or can be entered online through eSuite. A test, called a pre-note, will be activated the first pay after the request is received and processed. The employee will receive a paper check for the pre-note pay period. Once the pre-note is accepted, then auto deposits will continue for all subsequent pay periods. Auto deposits shall be canceled at the request of the employee.

**Garnishments & Court Orders:** Writ of Garnishment Orders and Friend of the Court Orders are received and processed by the Office of the Administrator/Controller - Finance Department. The amount designated on a Friend of the Court order shall be deducted from each paycheck of the identified employee until the Office of the Administrator/Controller - Finance Department receives a change or stop order. An amount, not to exceed 25% of pay after taxes, shall be deducted from the pay of an employee identified on a Writ of Garnishment Order. Garnishment Orders are valid for 180 days.

**Checks:** Check signatures for the Treasurer and Clerk-Register are created by the computerized accounting system. Voided paychecks are initiated by the Office of the Administrator/Controller - Finance Department upon request by an Elected Official/Department Head or when an overpayment has occurred in the processing of payroll.

**Paycheck Errors:** When a paycheck error occurs due to an error by the Office of the Administrator/Controller - Finance Department, causing a pay shortage of \$50.00 or more, an interim check will be issued to the employee. When an error occurs due to the employee's omission or inaccuracy on the time sheet, the error will be corrected on the next regular pay cycle.

**Overpayments:** If there is an overpayment related to wages or fringe benefits, within six months after making the overpayment, the Officer of the Administrator/Controller- Finance Department may deduct the overpayment from the employee's regularly scheduled wage payment without the written consent of the employee in accordance with MCL 408.477(4). Written or electronic communication will be to be provided to the employee.

**Record Retention:** Time sheets are to be retained by the approving department for a period of four (4) years. Earning records shall be retained by the Office of the Administrator/Controller - Finance Department.