

**SALT LAKE COUNTY HUMAN RESOURCES POLICY AND PROCEDURE**

**PAYROLL**

**REFERENCE**

Fair Labor Standards Act of 1938 as amended  
Salt Lake County Accounting Policy and Procedure #4.5  
Utah Code Annotated, County Personnel Management Act, 17-33-6  
Utah Code Annotated, Probate of Wills and Administration, Title 75 Chapter 3  
Human Resources Policy & Procedure: General Definitions

**PURPOSE**

To identify and provide for the uniform and consistent application of the provisions of the Salt Lake County Payroll System.

**PROCEDURE**

**1. CERTIFICATION OF PAYROLLS**

- 1.1. No employee shall be hired, paid, changed in pay, title, or status until a Notice of Personnel Action Form (CP-4) has been approved by the Human Resources Division Director. Changes in pay are subject to approval by the Mayor through the CP-4 process.
- 1.2. The Human Resources Division Director may examine office, department, and division payroll records at any time to determine conformity with the Utah Code Annotated, County Personnel Management Act, 17-33-6 and this policy and procedure.

**2. PAYROLL RECORDS**

- 2.1. Salt Lake County shall maintain a payroll record containing the following information for each employee.
  - 2.1.1 Name of employee in full,
  - 2.1.2 Home address, including zip code,
  - 2.1.3 Telephone number,
  - 2.1.4 Social security number,
  - 2.1.5 Date of birth, if under 19,
  - 2.1.6 Gender and occupation,
  - 2.1.7 Time of day and day of week on which the employee's workweek begins,
  - 2.1.8 Basis on which wages are paid (such as \$5.00/hr., \$40/day, \$200/wk., \$1200/mo.
  - 2.1.9 Total wages paid each pay period,
  - 2.1.10 Date of payment and the pay period covered by payment,
  - 2.1.11 The number of hours of vacation time earned each workweek, or other applicable work period,
  - 2.1.12 The number of hours of vacation time used each workweek, or other applicable work period,
  - 2.1.13 The number of hours of sick time earned each workweek, or other applicable work period,
  - 2.1.14 The number of hours of sick time used each workweek, or other applicable

- work period,
- 2.2 For those employees subject to the overtime, compensatory time and compensatory time off provisions of the Fair Labor Standards Act the following additional information is required:
    - 2.2.1 Regular hourly rate of pay in any workweek in which overtime premium is due,
    - 2.2.2 Daily and weekly hours worked,
    - 2.2.3 Total daily or weekly straight time earnings,
    - 2.2.4 Total overtime compensation for the workweek,
    - 2.2.5 Total additions to or deductions from wages paid,
    - 2.2.6 The number of hours of compensatory time earned each workweek, or other applicable work period, at the rate of one and one-half hour for each overtime hour worked,
    - 2.2.7 The number of hours of such compensatory time used each workweek, or other applicable work period,
    - 2.2.8 The number of hours of compensatory time compensated in cash, the total amount paid and the date of such payment,
    - 2.2.9 Other compensation i.e. tuition assistance, uniform allowance, tool allowance, mileage, etc.
  - 2.3 For those FLSA exempt employees authorized to receive compensatory time off, pursuant to Policy & Procedure: Overtime and Compensatory Time, the following additional information is required:
    - 2.3.1 The number of hours of compensatory time earned each workday, totaled for each workweek, or other applicable work period, at straight time,
    - 2.3.2 The number of hours of such compensatory time used each workday, totaled for each workweek, or other applicable work period.
- 3 PAYMENT PROCEDURES
- 3.1 Payroll changes become effective following approval by the Mayor.
  - 3.2 The Salt Lake County payroll period shall be either the 1st through the 15th or the 16th through the last day of the month.
  - 3.3 Salt Lake County employees will normally be paid on the fifth and twentieth of each month.
    - 3.3.1 When a payday falls on a weekend or holiday the payday will be the preceding workday.
  - 3.4 Salaried employees are paid for the hours reported as worked in the preceding pay period.
    - 3.4.1 Actual leave taken is reported on a one pay-period delay. Upon termination, leave time taken must be brought current to avoid overpayment.
  - 3.5 Hourly employees will receive their first pay check approximately one month following the hire date provided all new hire paperwork has been submitted. Hours worked the first half of the month are paid on the 5<sup>th</sup> of the following month. Hours worked the last half of the month are paid on the 20<sup>th</sup> of the next month.
  - 3.6 New hires, rehires and terminations may become effective on any work day within a payroll period. Partial pay periods worked (such as at the time of hire or termination) are paid on a prorated basis.
  - 3.7 Payroll changes other than new hires, rehires, and terminations shall become effective on the first day of the payroll period.
- 4 PAYROLL DEDUCTIONS

- 4.1 The Salt Lake County Payroll System automatically deducts money from employee paychecks for:
  - 4.1.1 Federal Withholding Tax
  - 4.1.2 Utah State Withholding Tax
  - 4.1.3 Social Security (FICA)
- 4.2 The Salt Lake County Payroll System may deduct money from employee paychecks for any of the following voluntary programs and services:
  - 4.2.1 Group Insurance
  - 4.2.2 Approved financial institutions
  - 4.2.3 Approved Charitable Organizations
  - 4.2.4 Employee Association Dues
  - 4.2.5 U. S. Savings Bonds
  - 4.2.6 Salt Lake County Employee Fitness Center
  - 4.2.7 Other Approved Deductions
  - 4.2.8 457 and/or 401(k) Deferred Contribution Plan(s)
  - 4.2.9 Section 125 Cafeteria Plan
- 4.3 An employee may make additions, deletions or changes to most voluntary deductions by contacting their payroll coordinator and filling out the appropriate forms.
  - 4.3.1 An employee who wants to make an addition, deletion or change to a voluntary deduction is responsible for contacting the organization directly.
- 5 MANUAL WARRANT
  - 5.1 Upon approval of a request from an elected office, department or division a manual warrant will be issued to an employee who has not received their regular payroll check due to a special or unusual circumstance.
    - 5.1.1 The Human Resources Division Director OR designee will evaluate each request for a manual warrant and determine if the request warrants approval.
    - 5.1.2 Upon approval of the request, the Auditor's Office will prepare and issue a manual warrant to the employee.
    - 5.1.3 The manual warrant must be signed by:
      - 5.1.3.1 An authorized/designated representative from the Salt Lake County Auditor's Office and the Treasurer's Office.
- 6 TERMINATION PAY
  - 6.1 Employees who leave the employment of Salt Lake County, for any reason, will receive all pay which may be due them as soon as payroll forms and regular paychecks are processed with the following qualifications:
    - 6.1.1 An employee who owes any money or other County property or material to the County at the time of separation shall have final pay, in excess of minimum wage earnings for actual work performed, applied against the account of whatever amount may be needed to satisfy it and shall be given a receipt for the amount credited. Partial settlement of an account by application of final pay shall not release an employee from any balance remaining due.
    - 6.1.2 Upon an employee's death and following a thirty (30) day waiting period after the date of death, all salary and accrued annual leave belonging to the deceased employee shall be paid to the personal representative of the employee's estate, or to such other person who evidences authority, under the Utah Probate Code, to collect the deceased employee's final pay.
      - 6.1.2.1 Persons desiring to collect a deceased employee's final salary and

payment of benefits must submit a completed affidavit, which can be obtained from the Auditor's Office, if the deceased employee's estate falls within the definition of "small estate" as set forth in the Utah Probate Code.

- 6.1.3 The County may withhold payment of any monies due the employee at the time of separation until any County property assigned or in the employee's possession, has been returned to the employing office or division.

## 7 PAYROLL CORRECTIONS

- 7.1 A request to make a non-monetary correction(s) to an employee's payroll record (other than voluntary payroll deductions) shall be initiated by the employee's elected office, department, or division by completing a Notice of Personnel Action Form (CP-4).
- 7.2 A request to make a monetary correction(s) affecting an employee's pay or other compensation, except for contributions to the Utah Retirement System, which is discussed below, shall be made within one (1) year from the date the employee's "statement of earnings" for the period of employment in which the pay error occurred is delivered to the employee along with the paycheck for said period, and shall be initiated by the employee's elected office, department, or division by completing a Notice of Personnel Action Form (CP-4) and \or payroll register.
- 7.3 In addition to the Notice of Personnel Action Form (CP-4) and\or payroll register, the elected office, department or division must prepare a letter of justification for the correction, non-monetary and\or monetary, and shall be submitted to the Mayor through the Human Resources Division Director.
- 7.3.1 Pay rate changes resulting from monetary corrections to an employee's payroll record may be carried forward, affecting future pay or compensation.
- 7.4 Non-monetary corrections to an employee's payroll record may be made retroactively without limitation of time.
- 7.5 Retroactive monetary corrections to an employee's pay or other monetary compensation shall be made according to the following procedure:
- 7.5.1 Corrections not affecting an employee's retirement contributions account with the Utah Public Employees' Retirement Systems must be made within one (1) year from the date the pay error occurred.
- 7.5.2 Corrections affecting an employee's retirement contributions account with the Utah Public Employees' Retirement System(s) (hereafter, "USR") will be made according to the following procedures:
- 7.5.2.1 Claims occurring in the following circumstances will not be considered:
- 7.5.2.1.1 Claims based upon time while the employee is on worker's compensation prior to October 23, 1986;
- 7.5.2.1.2 Claims for contributions for persons who were classified as contract workers or temporary employees during the time for which contributions are claimed and for whom it is determined they were entitled to participate in URS plans unless:
- (a) the claimant asserts his/her claim within one year of the last date of the period of service for which the employee claims entitlement to contributions; or,
  - (b) if more than one year has passed from the last date

of service for which contributions are claimed, the claimant can establish by credible evidence, other than his/her assertion, that (1) he/she could not reasonably discover his/her entitlement prior to the date of discovery, and (2) the claim is asserted within one year of the date of discovery.

7.5.2.1.3 Claims for contributions for an employee who was exempt from the URS during the time for which the contributions are claimed.

7.5.2.1.4 Claims for contributions for periods of service after January 1, 1981 for employees who were participants in any of the URS plans during the time for which contributions are claimed, unless:

- (a) the claim is asserted within one (1) year from the last date of service for which contributions are claimed; or,
- (b) if more than one (1) year has passed since the last date of service for which contributions are claimed, the employee can establish by credible evidence, other than his/her own assertion, (1) that he/she had no reasonable notice from his/her Salt Lake County "Statement of Earnings" (pay stub) accompanying his/her paycheck, or from any of the URS's "Members Annual Statement" sent to him/her subsequent to the last date of the period of service for which contributions are claimed, (2) the error upon which the claim is based could not have reasonably been discovered by him/her within one (1) year of the date of its occurrence, and (3) the claim is asserted within one (1) year of the date of its discovery by the employee.
- (c) If a claim is accepted according to the requirements herein, County shall be responsible only for County's portion of the retirement contribution, plus interest that would have been made if no error had occurred. The employee will be responsible for employee's portion plus interest.

7.5.2.1.5 Claims for contributions for periods of service prior to January 1, 1981, for employees who were participants in any of the URS plans during the time for which contributions are claimed, unless

- (a) the claim was asserted within one (1) year from the last date of service for which contributions are claimed; or,
- (b) if more than one (1) year has passed since the last date of service for which contributions are claimed, the employee demonstrates that the error upon which the claim is based could not have reasonably been discovered by him/her within one (1) year of the date of its occurrence,
- (c) the claim is asserted within one (1) year of the date of

its discovery, and

- (d) the circumstances of the particular case satisfactorily support the employee's assertion of lack of knowledge and inability to discover the error upon which his/her claim is based.
- (e) If a claim is accepted according to the requirements herein, County shall be responsible only for County's portion, plus interest, of the retirement contribution that would have been made if no error had occurred. The employee will be responsible for employee's portion plus interest.

7.5.2.1.6. Claims for retired employees who have been receiving retirement benefits from the URS.

7.5.2.2. Claims for contributions to an employee's account with the URS occurring after March 1, 1994, shall be resolved in accordance with Utah law and rules established by the Utah Public Employees Retirement Board.

7.5.2.3. A request for correction of an error to an employee's retirement account with the URS shall be verified and processed through the County's Human Resources Division and the County Auditor, as appropriate.

APPROVED AND PASSED THIS 15<sup>TH</sup> DAY OF JULY, 2008.