



**POLICIES AND PROCEDURES MANUAL**

SUBJECT Payroll & Time Records	DEPARTMENT Finance		DEPARTMENT IDENTIFICATION 1200	
	SECTION 1205	PAGES 1-3	EFFECTIVE DATE 1/1/82	REVISION DATE 12/18/12 date approved by CC

1.0 PURPOSE

To describe the policies and procedures to be followed by City departments with respect to preparing the payroll.

2.0 ORGANIZATIONS AND PERSONS AFFECTED

This policy applies to all City of West Allis departments, boards, commissions, and employees.

3.0 POLICY

It is the policy of the City of West Allis to be in compliance with the Fair Labor Standards Act, to ensure employees in exempt and non-exempt positions are paid appropriately, and to have an established system for processing the City's payroll. No person holding a position of employment within the municipal government, for which a definite salary or wage has been appropriated or designated, shall receive any extra salary or compensation in addition to that so fixed unless otherwise included in City Ordinance, City Policy and City Procedure.

4.0 REFERENCES

- City of West Allis Revised Municipal Code, Section 2.76(10)
- City of West Allis Policy and Procedures Manual, Policy 1424 - Overtime, Compensatory Time and Premium Pay
- City of West Allis Policy and Procedures Manual, Policy 1454 - Work Hours and Schedules
- City of West Allis Policy & Procedures Manual, Policy 1475 – Fair Labor Standards Act-Safe Harbor Provisions
- Departmental Time Reports
- Fair Labor Standards Act (FLSA)
- Salary/Wage Ordinances

5.0 RESPONSIBILITY

5.1 The Human Resources Director, Finance Director, and each Department Head are responsible for ensuring all employees are paid in accordance with federal and state laws, City of West Allis Ordinances and Policies and Procedures.

5.2 All officers and employees, excluding elected officials, shall enter time worked as well as leave time into the City's time keeping systems. Any false or inaccurate reporting of time may subject

the officers or employees to discipline, up to and including termination of employment.

- 5.3 Each Department Head or designee shall certify the time records entered by employees in the City's time keeping systems. Employees and officers shall not approve their own timesheets. Any false or inaccurate approvals of time may subject the Department Head or designee to discipline, up to and including termination of employment.
- 5.4 The Comptroller/Finance Director is responsible for processing the City's bi-weekly payroll. In preparing the payroll, the Comptroller/Finance Director shall review the Time Reports submitted by the Departments/Divisions for completeness. The Comptroller/Finance Director shall verify and keep a record of the time allowed to employees for vacations and leave due to sickness or other causes and shall certify that the total time allowed to any one employee is correct and in accordance with City policy. Where the allowances with pay are contrary to City policy, the Comptroller/Finance Director shall make the necessary inquiry and withhold such payments of salaries or wages until such pay is validated.
- 5.5 All time must be entered and approved by the close of business on the Monday after the end of the bi-weekly pay period. Earlier deadlines will be provided to employees if required to accommodate payroll processing during holiday weeks. Late time entry will result in a delay in receiving paychecks.

## 6.0 PROCEDURES BY CLASSIFICATION

- 6.1 Exempt Employees are paid on a salary basis in accordance with FLSA, except as it relates to overtime, compensatory time, and premium pays outlined in Policy 1424.

Payroll reporting is on a bi-weekly basis using the City's time keeping systems. Employees shall use the appropriate codes to report time worked and leave taken. Paid leave may be used and reported in 4 or 8 hour increments based on department staffing needs and subject to department head approval.

- 6.2 Non-Exempt employees are paid on an hourly basis using the City's timekeeping systems. Said employees must record their hours worked and absences daily. Hours are approved by the Department Head or designee and submitted to Payroll on a bi-weekly basis as defined in Section 5.5.

All hours shall be reported in .25 hour increments; rounding of the same shall be dictated by the US Department of Labor rules. Specifically, employee time from 1 to 7 minutes will be rounded down and not counted as work time, and employee time from 8 to 14 minutes will be rounded up and counted as a quarter hour of work time. For example, if the employee works seven hours and fifteen minutes, the time should be reported as 7.25 hours worked. If the employee leaves one and one half hours early for vacation, the time should be reported at 6.5 hours worked and 1.5 vacation hours.

All non-exempt staff must report all of the time they work.

All non-exempt staff must report all absences, including but not limited to:

1. Paid absences for holidays, vacation, sick leave, funeral leave, FMLA, jury duty, military leave, bone marrow and organ donation leave and worker's compensation.
2. Unpaid disciplinary suspensions of one or more full days in accordance with the City's policies.
3. Deductions for unpaid leave taken in accordance with absences under FLMA.

Non-exempt employees shall use the City's time keeping systems for payroll reporting. Overtime, Compensatory Time, and Premium Pays shall be administered in accordance with Policy 1424. Employees shall use the appropriate codes to report all time worked and leave

taken.

### 6.3 Pay for Employees in Miscellaneous Positions

Employees must report their hours worked on a daily basis using the City's timekeeping systems.

All hours should be reported in .25 hour increments.

### 6.4 Police and Fire Department Employees.

Employees of the Police and Fire Department shall report time in accordance with Department policy and procedure as approved by the Police and Fire Commission (PFC)

## 7.0 RETROACTIVE TIME CHANGES AND APPROVALS

If an employee's time record needs to be adjusted after the payroll has been executed, the Department Head or designee must contact the Finance Department for specific instructions on how to remedy the incorrect entry.

## 8.0 PAYROLL DEDUCTIONS

8.1 Deductions made from an employee's gross pay include, but are not limited to (NOTE: not all are applicable to every employee):

- City Sponsored Charity Drives
- Delinquent Taxes
- F.I.C.A (Social Security)
- Federal Income Taxes
- Insurance Premium Share ( such as Health, Dental, Life Insurance)
- Other City sponsored Investment Program Contributions (such as IRAs)
- Section 125: Flexible Benefits
- Section 457: Deferred Compensation
- State Income Taxes
- State of Wisconsin, Department of Employee Trust Fund's Wisconsin Retirement System Contributions
- Police and Fire Union Dues
- Voluntary Time Off
- Wage Assignments
- Other deductions as mutually agreed upon by the City and the employee, or as allowed per federal and/or state laws or regulations.

8.2 Deceased Employees. In case of the death of an employee to whom wages or salary are due, the amount of the wages or salary due, less applicable deductions, shall be made payable to the estate of the employee.

## 9.0 PAY PERIODS/PAY CHECKS

9.1 The pay period runs from Sunday of the first week through Saturday of the second week, with payment generally being made on the Friday following the end of the pay period.

9.2 Employees are paid on a bi-weekly basis through direct deposit.