



POLICIES AND PROCEDURES MANUAL

SUBJECT Payroll	DEPARTMENT Finance		DEPARTMENT IDENTIFICATION 1200	
	SECTION 1205	PAGES 1-2	EFFECTIVE DATE 1/1/82	REVISION DATE 12/18/12

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 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.

4.0 REFERENCES:

City of West Allis Revised Municipal Code, Section 2.76(10)
Departmental Time Reports

5.0 PROCEDURES:

The payroll reporting system is a "report by exception" system, whereby time not worked is noted on the system with the appropriate lost time code; no notations are made for regular worked time. Employees are paid on a bi-weekly basis through direct deposit.

5.1 RESPONSIBILITY

5.1.1 Department/Divisions. Each Department/Division Head shall submit a signed Time Report to the Finance Division on a bi-weekly basis, which documents the time worked or not worked for their employees.

5.1.2 Employees. Each City employee shall sign and submit a bi-weekly time card/sheet per Departmental and City payroll processing procedures. Any false or inaccurate reporting of time may subject the employee to discipline, up to and including termination of employment.

5.1.3 Comptroller/Finance Division. The Comptroller/Finance Division is responsible for processing the City's bi-weekly payroll. In preparing the payroll, the Comptroller/Finance Division shall review the Time Reports submitted by the Departments/Divisions for completeness. The Comptroller/Finance Division shall check and keep a record of the time allowed to employees for vacations and leave on account of sickness or other causes and shall make certification 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 Division shall make the necessary inquiry and withhold such payrolls or accounts of salaries or wages until reconciled.

(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
- Fines imposed by the City (such as for damage to City property and equipment)
- Insurance Premium Share
- Other City sponsored Investment Program Contributions (such as IRAs)
- Savings Bonds
- Section 125: Flexible Benefits
- Section 457: Deferred Compensation
- State Income Taxes
- State of Wisconsin, Department of Employee Trust Fund's Wisconsin Retirement System Contributions
- Union Dues
- Voluntary Time Off
- Wage Assignments

(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.

5.2 GENERAL POLICIES

5.2.1 Whenever possible, in the discretion of the Department Head, compensation for overtime hours worked shall be taken as compensatory time off.

5.2.2 If, in the discretion of the Department Head, it is not possible for an employee to take compensatory time off as compensation for overtime hours worked, overtime compensation shall be paid in cash, but only if provision for such cost has been made within the Departmental budget.

