

1 Payroll Procedures/Schedules

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3 The District will establish one (1) or more days in each month as fixed paydays for payment of
4 wages in accord with the current collective bargaining agreement or District practice. Employees
5 may choose to have their salaries paid in full upon the last pay date following completion of their
6 assignments or may annualize their pay. Employees who choose to receive payment of wages
7 beyond the period in which the wages were earned (deferred payment) will be subject to Internal
8 Revenue Service (IRS) penalties unless they provide a written election of such deferral prior to
9 (the first duty day) (July 1) of the year of deferral. Forms for such deferral shall be made
10 available. Any change to the election must be made prior to the first duty day of the fiscal year
11 of the deferment.
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13 When a District employee quits, is laid off, or is discharged, wages owed will be paid on the next
14 regular pay day for the pay period in which the employee left employment or within fifteen (15)
15 days, whichever occurs first.
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18 Cross Reference: BP 5500 Payment of Wages upon Termination

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20 Legal Reference: Section 409A, Internal Revenue Code, Deferred Compensation

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22 Policy History:

23 Adopted on: April 15, 2008

24 Reviewed on:

25 Revised on:

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28 *Revision Note:*