

---

**LAKE-SUMTER STATE COLLEGE  
ADMINISTRATIVE PROCEDURE**

---

TITLE: PAYROLL PREPARATION AND DISTRIBUTION

NUMBER: PRO 5-26

REFERENCE: Florida State Board of Education Rule 6A-14.046

PAGE 1 OF 3

---

**I. PURPOSE**

This procedure establishes the guidelines and procedures for the bi-monthly payment of wages and salaries earned by all employees. The College adheres to all federal and state laws, rules and regulations governing positions, classifications, college funding, hours of work, and overtime payments.

**II. RESPONSIBILITY**

The processing of all wage and salary payments to employees are under the general supervision of the Vice President Finance/CFO. The Financial Services Payroll Office retains specific responsibility for processing the bi-monthly payroll and all related reports.

**III. SCOPE**

Wages and salaries will be paid in accordance with the Classification & Salary Schedule approved by the District Board of Trustees. Payroll is processed twenty-four (24) times per year on the fifteenth (15th) and the last day of each month. If, the scheduled bi-monthly payday falls on a weekend or College holiday, payment will be made on the preceding work day.

**IV. DEFINITIONS**

**a. Full-Time Instructional Faculty and Non-Instructional Faculty (Librarians)**

1. Contracts shall be issued for nine, ten, eleven and twelve-month positions to instructional and non-instructional faculty according to state contractual guidelines as described in Administrative-Procedure 5-15.
2. The Human Resources Department has oversight for processing and distribution of salary changes throughout the year for instructional and non-instructional faculty, documented by President-approved Employee Action Requests (EARs) and annual contracts. All Instructional contracted faculty are paid in 24 equal installments, beginning with the first payment made in the August 31 pay date.
3. The Payroll Manager calculates the bi-monthly pay, based upon annual salary information contained in contracts and approved EARs. The Payroll Operations Manager approves all payroll calculations.

**b. Full-Time Non-Contractual Employees (Support, Crafts, Administrative-Student Support, Professional, Administrative-Managerial, and Administrative-General Employee classifications)**

1. Non-contractual employees are support employees. Notification of salary and bi-monthly payments are listed on the Hiring Authorization (HA) Form distributed after approval of hire.

2. The Human Resources Department has oversight for processing and distribution of salary changes throughout the year for non-contractual employees, documented by President-approved Employee Action Requests (EARs).
3. Dependent upon the date of receipt of the President-approved EAR full-time non-contractual employees receive their first pay in the pay period in which they were hired.
  - a. If the President approval is not received by Payroll within the timeframe of the first payroll, the newly-hired employee will be paid retroactively in the next regularly scheduled payroll.
4. The Payroll Manager calculates the bi-monthly pay based upon salary information contained in the initial HA Forms and President approved change EARs. The Payroll Operations Manager approves all payroll calculations.
- c. Part-Time Employees (Temporary Staff, non-credit Continuing Education instructors and Student Employees)
  1. Part-time employees are paid two (2) weeks in arrears on a bi-monthly schedule.
  2. Part-time and student employees are hired for specific time periods as documented on the Dynamic Forms or President-approved EARs.
    - a. The Payroll Manager calculates pay for part-time and student employees based upon hours submitted on electronic time records that are approved by the Supervisor. The Payroll Operations Manager approves all payroll calculations.
    - b. Adjunct employees are paid on a semester-based schedule, based upon information entered into the Faculty Load & Compensation (FLAC) module of the Ellucian Banner system.

## **V. ELIGIBILITY**

This policy applies to all full-time, part-time, regular, temporary, and student employees who perform work for the College for compensation.

## **VI. PROCEDURES**

- a. Voluntary payroll deductions shall be processed only after a signed request is submitted to the Payroll Manager no later than the first business day of the bi-monthly pay period, to be effective for that pay period. Deduction requests received after the first business day of the pay period will be implemented effective in the following pay period.
- b. All documents, forms and changes received in the Payroll Office after the first business day of the pay period will be processed effective in the following pay period.
- c. Voluntary payroll deductions are distributed to the appropriate agencies, as soon as possible after paycheck distribution;
- d. Employees' bi-monthly pay stubs are available in MyLSSC, where they can be downloaded and printed.
- e. Bi-monthly physical paychecks are mailed in the afternoon of the day prior to the pay date.
- f. A request to release a paycheck to other than the employee must be written and signed by the employee.
- g. W-2 statements and other required IRS statements are distributed by January 31st of each year.
- h. No personal financial advice or service is available through, or a function of, the Payroll Manager or the Payroll Operations Manager.

**VII. CALCULATION OF FINAL PAY FOR EMPLOYEES SEPARATING EMPLOYMENT WITH THE COLLEGE****a. Full-time Instructional Employees**

The final pay for nine, ten and eleven-month contracted employees who terminate prior to the end of a Contractual Agreement shall be paid on a daily rate basis for all days worked until the actual separation date. Recalculation of salary shall ensure that the final paycheck represents actual earnings based on actual days worked;

**b. Full-time Non-Contractual Employees**

The final pay for full-time non-contractual employees employed with the College after January 1, 2016 shall be calculated as follows, ensuring that separating employees are compensated for all hours worked during the year up to the effective separation date.

**Step 1:** Weekly hours worked (37.5) multiplied by 52 weeks per year equals 1950 total hours to be worked per year (including paid non-duty days and holidays)

**Step 2:** Annual Salary divided by 1950 hours equals the hourly rate of pay.

**Step 3:** 1950 total annual hours divided by 24 annual pay periods equals 81.25 hours paid each bi-monthly pay period.

**Step 4:** Calculate the actual number of hours worked (including paid non-duty days and holidays) from July 1 through the actual effective date of separation.

**Step 5:** Calculate the number of pay periods paid during the year, from July 1 until effective separation date.

**Step 6:** Multiply the number of pay periods paid by 81.25 hours paid each pay period.

**Step 7:** Subtract the result of Step 4 from the result of Step 6 to determine if the employee has been paid for all actual hours worked from July 1 through the effective date of separation.

The result of Step 7 will be either an over-payment or an under-payment of all hours worked through the effective date of separation.

All necessary adjustments will be processed in the employee's final paycheck.

NEW: 12/16/1997

REVISED: 11/25/2008, 3/1/2016, 09/30/2022, 11/2023