

SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

POLICY 3.02.17 PAYROLL DEDUCTIONS AND RECORDKEEPING

A. Payroll Deductions

1. Retirement

a. Public Employees Retirement System (PERS)

State law requires all employees, except teachers, contribute to PERS unless they contribute to another public retirement system or are otherwise exempted. The County Board contributes an additional of the employee's gross pay to the PERS fund. The percentages may change at the discretion of the PERS Board of Directors. (Ref.: O.R.C. 145.47)

b. State Teachers Retirement System (STRS)

State law requires all teachers contribute to STRS unless they contribute to another public retirement system or are otherwise exempted. The County Board contributes an additional percentage of the employee's gross pay to the STRS fund. Percentages may change at the discretion of the STRS Board of Directors.

2. Income Taxes

Federal, state, municipal and local taxes will be withheld as required by law. An employee must complete withholding forms at the time of initial employment which shall be kept by the Human Resources Office. This form may be changed or updated by the employee, for example, if his/her number of dependents changes.

3. Medicare Tax

Each employee hired on or after April 1, 1986, will have Medicare taxes deducted from the employee's gross earnings with each pay check.

4. Health Insurance

An employee who is enrolled in the Board's group health plan will have any premium co-payments deducted from his/her paycheck twice monthly.

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5. Voluntary Deductions

An employee may authorize payroll deductions for a credit union, United Way, deferred compensation and other items approved by the County Auditor. The County Auditor may refuse to make deductions that are not required by law, are below set minimum amounts or that occur at irregular intervals. These deductions stop when an employee leaves employment or enters no-pay status. It is the employee's responsibility to contact the entity receiving payment regarding discontinued payments or arrange to continue them through another means.

6. Garnishments

- a. A court ordered legal claim by a creditor against the wages of an employee for non-payment of a debt that is served to the Business Office of the Board and/or the Scioto County Auditor by the constituted legal authority as a garnishment will be recognized. The County Auditor will calculate and withhold the garnishment.
- b. Repeated or multiple garnishments of an employee's wages, not including the court mandated deduction of child support payments, may result in disciplinary action.

B. Recordkeeping

The Fair Labor Standards Act (FLSA) requires the Board to keep an accurate, record of each non-exempt employee's hours worked. Pay records must include:

1. Employee's full name and Social Security Number;
2. Home address, including zip code;
3. Birth date (if the employee is under 19 years of age);
4. Sex and occupation (job assignment);
5. Time and day of week when employee's workweek begins;
6. Hours worked each day;
7. Total hours worked each workweek;
8. Basis on which employee's wages are paid (e.g., "\$9 per hour," "\$440 a week," "piecework")

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9. Regular hourly pay rate;
10. Total daily or weekly straight-time earnings;
11. Total overtime earnings for the workweek;
12. All deductions from or additions to wages;
13. Total wages paid each pay period; and
14. Date of payment and pay period covered by that payment.