

3358:11-5-03 Payroll policy.

- (A) Purpose. Owens community college employees will be paid on a biweekly basis.
- (B) Timesheets. Non-exempt staff are paid on the basis of a biweekly timesheet maintained by the employee and authorized by the immediate supervisor. Some non-exempt staff, because of the nature of their position, will be required to use a timeclock in lieu of filling out a timesheet.
 - (1) Overtime. There may be occasions when a supervisor may request an employee to work beyond the normal hours. In such cases, the non-exempt employee shall work overtime only when authorized by the appropriate supervisor. For those approved hours beyond forty during the week, the employee shall be paid at 1.5 times the normal rate. An employee who elects compensatory time shall do so in accordance with established procedure and may not accumulate more than sixty hours of compensatory time at any one time. Unused accrued overtime compensatory hours shall be paid during the last pay date of each fiscal year in cash at 1.5 times the employee's regular rate of pay.
 - (2) Missed work. The employee is expected to account for missed days or periods such as paid sick leave, paid vacation, unpaid leave or other circumstances which may prevail.
 - (3) Flex-time. Exempt and non-exempt staff will be allowed to flex their work schedules in accordance with established procedure.
- (C) Payroll deductions.
 - (1) Federal tax. Federal income taxes are deducted from each biweekly paycheck on the gross salary of the employee.
 - (2) State tax. The employee will pay state taxes on gross salary earnings.
 - (3) City tax. City tax is deducted from the paychecks. If the community in which an employee resides has a city or village income tax, the employee should complete a city tax form and submit it to the human resources office.
 - (4) Medicare tax. Anyone hired or rehired on or after April 1, 1986, is required by the federal government to have 1.45 per cent deducted from their payroll check for medicare. (The college also pays an additional 1.45 per cent to medicare for each employee hired or rehired on or after April 1, 1986.)
 - (5) School district tax. If an employee's school district levies a tax, this tax will be deducted from the employee's gross pay.

- (6) Annuities. College employees are able to make contributions to plans providing annuities through payroll deduction. If an employee is interested in participating in such a plan, contact the human resources office for a listing of approved providers.
- (7) Contributions. The college also provides a payroll deduction program for employees to make contributions to college-designated organizations, or the Owens community college foundation.
- (8) Ohio deferred compensation program. The college provides for payroll deduction for employees participating in the Ohio deferred compensation program.

(D) Pay schedule/check distribution.

- (1) Pay schedule. Fridays, every other week, are the scheduled pay dates.
- (2) Check distribution. Individual payroll checks may be picked up on Thursday preceding a pay date from three p.m. to five p.m. and continuing on Friday from eight a.m. to noon after which time the checks will be mailed. Changes to this schedule may occur and will be communicated to employees.
- (3) Direct deposit. With direct deposit, an employee's pay will be automatically deposited in their account on payday. Employees may review and print an electronic pay stub, which shows their earnings, taxes, and deductions.

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Patricia M. Jezak

Certification

12/13/2016

Date

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