

Stark County Board of Developmental Disabilities

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PAYROLL

POLICY

The Stark County Board of Developmental Disabilities uses an electronic time tracking system called KRONOS to capture and record all employee time records. Payroll periods for the entire staff are set up on a bi-weekly basis. Deductions are made as required by law and for purposes as approved by the employee and accepted by the Board's fiscal agent.

Payroll internal controls help to establish an effective system that allows payroll processing and recordkeeping to flow smoothly. Internal control procedures ensure pay is properly disbursed to the appropriate employee, is accurately recorded, and that relevant legal requirements are met.

The Stark County Auditor's Office has a web-based payroll portal for all county employees. Employees are able to view and print their pay stubs. Employees can access the portal from work, home, or on their mobile device. This creates an easy access for employees to their payroll and compensation data.

All employees are paid through direct deposit into an account(s) of their choice at their financial institution(s).

Historical Resolution Information		Reviewer(s):
Date	Resolution Number	
1/22/19	01-03-19	
3/22/22	03-15-22	
4/22/25	04-28-25	
		Director of Human Resources

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PROCEDURES

The below procedure only applies to school employees who are eligible to receive proration pay.

Definitions: Proration Year: July to July
School Year: Aug-May
Proration Pay: Pay spread over the proration year
Actual Pay: Pay earned over the school year
9th month employee: An employee who works only 9 months out of the year.
12 month employee: An employee who works all 12 months out of the year.

- I. Prorated Pay for Full-Time Nine-Month School Staff
 - a. The Stark County Board of Developmental Disabilities pays Full-Time Nine (9) month school staff positions covered under the Stark County Educators and Professional Trainers Association (SCEPTA) on a prorated basis.
 - b. This means employees receive their salary spread over twelve (12) months while working only on contracted days during the school year.
- II. Prorated Pay Eligibility
 - a. Eligible employees hired or promoted on/before the first pay in October of that School Year will receive a prorated rate of pay for that school year.
 - b. Employees hired or promoted after the first pay in October will be paid at their Actual rate for hours worked for the remainder of the school year. If paid time off is taken during this period, the employee will also be paid at their actual rate of pay.
- III. Proration Period
 - a. The proration period starts after the first pay in July and continues through the following July.
 - b. Proration pay includes all holidays and breaks.
- IV. Calculating Prorated Hourly Rate
 - a. The prorated hourly rate is calculated using the required contract hours based upon classification and spreading over a 12-month period.
 - i. For example: An Intervention Specialist is contracted for 1472 hours at an annual salary of \$41,810.10. In order to pay the employee over 12 months, \$41,810.10 is divided by 2080 hours. This is to ensure the employee receives the spread pay over the 12-month proration year.
 - b. Unpaid time does not satisfy contract hours, If an employee is receiving prorated pay and incurs unpaid time off, an analysis will occur to determine whether a settlement is necessary. An employee must work their contract hours in its' entirety to avoid a settlement analysis. Employees who incur unpaid time of 3 days or less during the school year (according to their normal schedule) will not be subject to a

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settlement analysis. An employee with more than 3 days of unpaid time will require an analysis considering all unpaid time incurred during the school year.

V. Transfer to/from Prorated Position

- a. Employees who transfer to or from a prorated position during the school year will also need a settlement analysis.

VI. Overtime Pay

- a. Any hours worked beyond the contracted school hours will be paid at the employee's Actual Rate per Hour. These hours do not count towards the employees annual contracted hours.

VII. If an employee knows ahead of time that they will incur unpaid time (i.e. maternity leave, FMLA, etc.), they must contact the Personnel Officer in Human Resources.