

# Weber County Human Resources Policy 5-100 Payroll Practices

### I. <u>Purpose</u>

This policy identifies and provides for the uniform and consistent application of the provisions of the Weber County Payroll System.

#### II. <u>Policy</u>

Weber County will maintain payroll records for each employee. Payroll changes become effective following approval by the Human Resources Director or designee. Regular payroll payments will be made through electronic direct deposit to employee bank accounts. The Director of Human Resources may make exception for temporary employees. Weber County's payroll system will automatically deduct money from employee payroll payments for mandatory payroll taxes, permitted voluntary employee contributions and other deductions as required by law.

#### III. Procedures

- A. Certification of Payrolls
  - 1. No new employee will be hired, changed in pay, title, or status, nor will any employee be paid, unless certified by the Human Resources Director or designee as eligible.
  - 2. The Payroll Register will be certified and approved by the County Commission or designee. This may be done by electronic means deemed satisfactory to meet Utah statutes.
  - 3. The Human Resources Director may examine payrolls at any time to determine conformity with County Personnel Management Act (Utah Code 17-33), and the County rules.
  - 4. Each department is responsible for accurately recording their information in the payroll system
- B. Payroll Period
  - 1. Weber County's payroll period starts on Saturday and ends on the second Friday following it.
  - 2. Employees will normally be paid the Friday of the week following the end of the payroll period. When a payday falls on a holiday, the payday will be the preceding workday.
  - 3. All salary and status changes shall become effective on the first day of the payroll period.
  - 4. Payroll changes should be entered and processed the payroll period before they become effective.

- C. Mandatory Deductions
  - 1. Weber County payroll system automatically deducts money from employee payroll payments for permitted voluntary employee contributions, mandatory payroll taxes, and other deductions as required by law. The following items are automatically deducted from wages:
    - a. Federal withholding tax
    - b. Utah State withholding tax
    - c. Social Security tax (FICA)
- D. Garnishments
  - 1. Because garnishments disrupt payroll process, Weber County discourages employees from receiving garnishments on their wages. Upon receipt of a garnishment, the Human Resources Department will notify the employee and begin deducting wages, as required by law.
- E. Payment Following Separation from County Employment
  - 1. Employees who leave the service of the County will receive all pay which may be due to them when the next payroll is processed, subject to the following conditions:
    - a. Employees owing money, property, or material to the County at the time of separation shall have final pay applied against the account of whatever amount may be needed to satisfy it and shall be given a receipt for the amount credited. Partial settlement of an account by application of final pay shall not release an employee from any balance remaining due.
    - b. Salary due and accrued vacation leave will, upon employee's death, be paid to the heirs of the deceased employee as provided by law.
- IV. <u>Overtime and the Fair Labor Standards Act</u>. It is the policy of Weber County Government to comply with the Fair Labor Standards Act of 1938, as amended (FLSA). Each Department Director and supervisor is responsible for ensuring compliance with the act in their department.
  - A. Overtime and Compensatory Time for FLSA Non-Exempt Employees
    - 1. Except as otherwise provided in this policy, any non-exempt employee who works in excess of 40 hours in a workweek will be paid one and one-half times their regular rate of pay for each hour worked in excess of 40.
    - 2. A supervisor may require an employee to work overtime.
    - 3. Holidays, vacation, sick leave, compensatory time used and other paid leave such as jury duty, military leave, administrative leave and funeral leave will not be counted as time worked when calculating the number of hours an employee has worked.

- 4. Law enforcement and correction personnel will be deemed to have worked overtime when the time worked in a pay period exceeds eighty (80) hours.
- 5. It is the County's policy to discourage the use of overtime and to keep overtime to the barest minimum commensurate with the County's best interests. Supervisory personnel should organize their department workloads to minimize overtime.
- 6. All overtime worked must be specifically assigned by an employee's supervisor or the Elected Officials and/or department managers and approved in advance. (The only exceptions allowed are for Sheriff's deputies and certified public safety employees and in bona fide emergency situations when overtime is unavoidable and supervisors cannot be contacted for approval.) Complete, accurate records of all overtime worked must be kept by each department. These records will be subject to review by the Human Resources Department and the Clerk/Auditor's Office.
- 7. When overtime is necessary, the County encourages, but does not require, departments to offer compensatory time in lieu of cash payment, to minimize budgetary impacts. The following rules apply:
  - a. No employee is entitled to compensatory time in lieu of overtime pay.
  - b. The supervisor and the employee must both agree, before the overtime work is performed, that the employee will receive compensatory time; otherwise, the employee will receive overtime pay.
  - c. Compensatory time shall accrue at a rate of one and one-half hours for each hour of overtime worked.
  - d. Departments shall make every effort to administer overtime in a fair manner. However, no employee is entitled to overtime work. When overtime work is necessary, and more than one employee could perform the work, the department may choose to offer the work to an employee who will agree to compensatory time instead of an employee who will not agree to compensatory time, to minimize budget impacts.
- 8. It is the responsibility of each supervisor to work with employees to schedule the use of compensatory time off. Compensatory time should be used within a reasonable period of time and can only be taken with the prior approval of the Department Director or supervisor. However, the department must allow an employee to take compensatory time off within a reasonable period of time after a request unless the time off would unduly disrupt the operations of the department.
- 9. Thirty (30) working days (240 hours) shall be the maximum amount of compensatory time allowed to the credit of an employee at any one time. However, the County Commission may authorize more than thirty (30) working days of compensatory time credit to accumulate for departments or units which experience heavy seasonal workloads or special emergencies. Departments may limit the maximum number of compensatory hours allowed to less than 240 hours.

- 10. FLSA eligible employees covered under the overtime provisions of the Fair Labor Standards Act who terminate will receive the cash value of the accumulated compensatory time on their final check.
- 11. Each department is responsible for reporting all compensatory time earned and used on its payroll time sheets. Vacation, sick leave, military leave, and other similar leaves should also be recorded on the time sheets. Time worked and leave taken shall be reported in increments of 15 minutes.

#### V. On-call Time

- A. Management may direct an employee to be available for on-call work.
  - 1. Weber County shall compensate employees for on-call time at a rate of one hour for every 12 hours the employee is on-call.
  - 2. Time is considered on-call time when the employee has freedom of movement in personal matters as long as the employee is available for a call to duty. An employee may not be in on-call status while using leave or while otherwise unable to respond to a call to duty.
  - 3. On-call status shall be designated by a supervisor in writing. Carrying a cell phone does not constitute on-call time without written instruction from a supervisor.
  - 4. The employee shall record the hours spent in on-call status, and any actual hours worked, on the official time record for the specific date the hours were incurred in order to be paid.
  - 5. An employee may not record on-call hours and actual hours worked for the same period of time. On-call hours, actual hours worked, and leave hours cannot exceed 24 hours in a day.

#### VI. Stand-by Time

A. Weber County shall pay an employee restricted to stand-by at a specified location ready for work full-time or overtime, as appropriate. Management shall pay an employee for stand-by time if required to stand by the post ready for duty, even during lunch periods, equipment breakdowns, or other temporary work shutdowns.

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DATED this \_\_\_\_\_\_ day of \_\_\_\_\_\_, 2023.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY:

Gage Froerer, Chair

ATTEST:

Ricky Hatch, CPA Weber County Clerk/Auditor

Sarah Swan Human Resources

Approved as to form and legality:

Courtlan Erickson Deputy County Attorney