

HALIFAX PAYROLL POLICY

- PURPOSE OF POLICY:** The policy is to cover the administration of the payroll service.
- OVERVIEW:** The policy covers the range of services provided by payroll and the legislative requirements it must comply with.
- SCOPE:** Policy applies to all staff (employees, elected and appointed officials)

For information on paid time off, termination of employment and other employee related benefits see the employee handbook.

1. Employees are paid weekly or monthly depending on the employee's position.
 - a. Weekly paychecks will be distributed on the following Thursday after the pay period ends unless a holiday falls within the week, which will push the pay date out to Friday.
 - b. Monthly paychecks will be included on the first Selectboard Order of each month. Paychecks will be available by the end of that week for mailing or pickup.
2. Submission of time sheets:
 - a. Highway employees will complete and submit a weekly time sheet to the Road Commissioner. Time sheets will show hours worked, sick time, vacation time, comp time used/banked and holiday time taken.
 - i. The Road Commissioner will review each time sheet for accuracy and record the time worked. The original time sheet will remain with the Road Commissioner and a copy of each time sheet will accompany the current Road Order request for pay.
 - ii. The Selectboard will approve each Road Order before submitting the request to process paychecks to the Town Treasurer.
 - b. Elected or Appointed Officials will submit a monthly, quarterly or annual pay request to the Selectboard for approval.
 - i. The Selectboard will review and approve each pay request and keep a copy for their records.
 - ii. The Selectboard Order including pay requests will be submitted to the Town Treasurer after a warned Selectboard Meeting.
3. Additions/changes
 - a. All additions or changes in payroll must be given directly to the Town Treasurer. Changes can include but are not limited to changes in withholding/deduction, insurance, addresses, banking, marital status and family changes.
4. No advances on salaries or loans to employees, elected or appointed officials will be authorized..
5. Discrepancies in pay will be brought to the attention of the Town Treasurer and thoroughly researched and resolved.

6. Security

- a. Employee's checks will not be released to anyone except the employee unless written consent has been given to the Town Treasurer.
- b. All Employee payroll information will be retained by the Town Treasurer and secured in a fire safe.
- c. Personal employee payroll information is confidential and kept secure by the Town Treasurer.

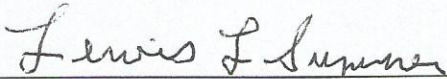
7. Deductions

- a. Mandatory deductions include federal and state income taxes (based on an individual's W-4 filing status; W-4 filing status may be changed at any time by filing a new W-4 form with the Town Treasurer. Social Security taxes and Medicare taxes will be deducted from paychecks according to the current rates.
- b. Employees in need of advice on tax withholding strategies, consult with a personal accountant or financial planner/advisor.
- c. Cumulative mandatory deductions will be submitted to the proper entity on or before their due date.
- d. Wage garnishments will be handled on an individual basis and paid to the appropriate authority.
- e. An accounting of the deductions is included on each paycheck stub. Recipients of paychecks are instructed to verify that the deductions, gross pay and all other items are correct and they should maintain their pay stubs.

8. Underpayment and Overpayment

- a. Overpayments or underpayments will be corrected on the next paychecks either by adding additional time or deducting excess time as appropriate. It may be necessary to utilize more than one pay period to correct an overpayment to avoid a negative pay amount.

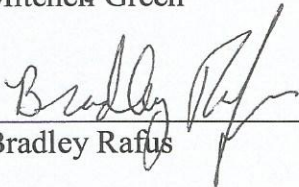
Adopted by the Halifax Selectboard on Tuesday, May 1, 2018



Lewis Sumner



Mitchell Green



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