

Payroll Department

NEW EMPLOYEE ORIENTATION

Orientation Information

- ➤ General Information
- **Pay**
- >Leave Time
- **Deductions**
- ➤ Understanding Your Paycheck
- > Retirement Information
- > Employee Self Service
- > Salary Placement

General Information

Payday

- Last working day of the month
 - Pay period is paid on the 1st to the 30th of the month

Timesheet Deadlines

- Negative Timesheets are **due** on the 16th of the month
 - ➤ Negative Timesheets are timesheets with sick and vacation usage for regular employees
 - \triangleright The pay period covers the $16^{th} 15^{th}$

The Payroll Department is open Mon-Fri 8:00 am – 4:45 pm

➤ Main line: 457-3514

Pay Overview

Permanent employees have a <u>contract</u> that *creates* and *tracks* wage payments to employees.

- The contract amounts are made up of:
 - Assigned work schedule (193, 215, 248, 261 duty days, etc.)
 - Work start and end dates (Work start and End dates are the first day and the last day worked)
 - Salary schedule, step, and grade
 - ➤ Your FTE (hours worked)
- Contracts are split into two different pay types: Contract Pay and Contract Reserve
- Contract Pay is the number of hours paid each month based on your work schedule.
- **Contract Reserve** is the number of hours saved for the summer months or shorter months.

Example of Certificated Contract Pay Calculations

► <u>Full Contract</u> – August 1 – July 31

Work Sch	Description	Duty Days	Salary	Hourly
TT185	Traditional Teacher	185	\$58,387.18	\$39.45

185 Days * 1.0 FTE (8 hours per Day) * \$39.4508 = \$58,387.18

\$58,387.18/ 12 months = \$4,865.60 - monthly

Example of Certificated Contract Pay Calculations

▶ <u>Late Start</u> – April 24 – July 31

Work Sch	Description	Duty Days	Salary	Hourly
TT185	Traditional Teacher	37	\$11,677.44	\$39.45

37 Days * 1.0 FTE (8 hours per Day) * \$39.4508 = \$11,677.44

\$11,677.44/ 4 months = \$2,919.36 – monthly

Certificated Contract Pay Calculation Comparisons

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Hau	ILIUIIAI	Teacher

Contract Pay	Monthly Salary
Full Year	\$4,865.60
Late Start	\$2,919.36
Difference	\$1,946.24

Understanding Contract Pay for Certificated Employees: Calculated Examples

- Certificated employee who works 185 days per year, 8 hours per day, 12 pay cycles.
 - o 185 days x 8 hours per day = 1,480 hours per year
 - o 1,480 hours per year / 12 months = 123.33 hours per month
 - o Every month, the total Contract Pay and Contract Reserve will total 123.33 hours.
 - In the month of August, there are 16 paid days x 8 hours = 128 hours
 - o Since an employee will only earn 123.33 contract hours, *Contract Pay* will be +128 hours, and *Contract Reserve* will be -4.67 hours for a total of 123.33 hours.
 - The 4.67 hours will be banked for a short working month.

HOL	HOURS AND EARNING		
Description	Hours	Rate	Current
Contract Pay	128.00	32.00	4,096.00
Contract Reserve	-4.67	32.00	-149.44
Sick			0.00
Vacation			0.00
TOTALS	123.33		3,946.56

- o In the month of December, there are 12 working days x 8 hours = 96 hours
- o Since the employee will earn 123.33 hours, *Contract Pay* will be +96 hours, and *Contract Reserve* will be +27.33 hours for a total of 123.33 hours.
- o This month, the Contract Reserve is being used to make a full paycheck of 123.33 hours.

HOL	HOURS AND EARNING		
Description	Hours	Rate	Current
Contract Pay	96.00	32.00	3,072.00
Contract Reserve	27.33	32.00	874.56
Sick			0.00
Vacation			0.00
TOTALS	123.33		3,946.56

 In the month of July, since there are no working days, your entire paycheck will be comprised of the remaining *Contract Reserve* bank which has accumulated over the year.

Example of Classified Contract Pay Calculations

► <u>Full Contract</u> – July 1 – June 30

Work Sch	Description	Duty Days	Salary	Hourly
CA261	Classified Year Round	261	\$32,364.00	\$15.50
261 Days * 1.0 FTE (8 hours per day) * \$15.50 = \$32,364.00				
\$32,364.00/ 12 months = \$2,697.00 – monthly				

Example of Classified Contract Pay Calculations

▶ <u>Late Start</u> – Feb 21 – June 30

Work Sch	Description	Duty Days	Salary	Hourly
CA261	Classified Year Round	93	\$8,623.50	\$15.50
93 Days * 1.0 FTE (8 hours per Day) * \$15.50= \$11,532.00				
\$11,532.00/ 5 months = \$2,306.40 – monthly				

Classified Contract Pay Calculation Comparisons

Classified Employee 12 Month (261)

Contract Pay	Monthly Salary
Full Year	\$2,697.00
Late Start	\$2,306.40
Difference	\$390.60

Understanding Contract Pay for Classified Employees: Calculated Examples

- Classified employee who works 261 days per year, 8 hours per day, 12 pay cycles.
 - o 261 days x 8 hours per day = 2,088 hours per year
 - o 2,088 hours per year / 12 months = 174 hours per month
 - o Every month, the total Contract Pay and Contract Reserve will total 174 hours.
 - o In the month of August, there are 23 paid days x 8 hours = 184 hours
 - Since an employee will only earn 174 contract hours, Contract Pay will be +184 hours, and Contract Reserve will be -10 hours for a total of 174 hours
 - o The 10 hours will be banked for a summer/short month.

HOL	HOURS AND EARNING		
Description	Hours	Rate	Current
Contract Pay	184.00	16.00	2,944.00
Contract Reserve	-10.00	16.00	-160.00
Sick			0.00
Vacation			0.00
TOTALS	174.00		2,784.00

- o In the month of February, there are 20 working days x 8 hours = 160 hours
- Since the employee will earn 174 hours, Contract Pay will be +160 hours, and Contract Reserve will be +14 hours for a total of 174 hours
- o This month, the banked Contract Reserve is used to make a full paycheck of 174 hours.

ног	HOURS AND EARNING		
Description	Hours	Rate	Current
Contract Pay	160.00	16.00	2,560.00
Contract Reserve	14.00	16.00	224.00
Sick			0.00
Vacation			0.00
TOTALS	174.00		2,784.00

Contract and Pay Adjustments

- A break in contract service will affect your wages
- Short and/or long-term leave may create a gap in your contract
- Consult with HR for guidance
- Short term leave, even without a break in contract, may also affect your monthly gross pay

Leave Time



- The Human Resources Department advances your sick and/or vacation time at the start of each contract year
 - > Classified permanent employees working 12 months or less will earn both sick and vacation time.
 - ➤ Management employees working 12 months will earn both sick and vacation time.
 - > Certificated employees and management working less than 12 months will earn only sick time.
 - > Sick and Vacation are prorated based on FTE (work hours) and work schedules.
- Employees are allowed to use time, even if has not yet been earned
 - A break in contract, or early termination, will cause a proration of earned leave time
- Time away from the job is reported on negative timesheets
 - > This will reduce your leave balance(s) such as sick or vacation
 - When using Personal Necessity (PNH) or Personal Business (PBH) hours, these hours are reduced from your sick balance.
- All of your balances and usages are available on Employee Self-Service and your pay stub.
- Type this link on a district computer to log into Employee Self-Service: **Go/Lawson**





- Statutory
- Voluntary
- Involuntary

Statutory Deductions

- Federal and State income taxes
- CalSTRS or CalPERS
- Defined Benefits
- State Disability (SEIU union only)
- Social Security/Medicare

Voluntary Deductions

- > Insurance premiums
- > Retirement Saving Plans
 - > 403 (b) and 457 (b)
- Section 125 Plan
 - Dependent Care and Unreimbursed Medical
- Charitable Contributions

Involuntary Deductions

- Health Care Benefits
- ▶ IRS Levies
- Franchise Tax Board Levies
- Child Support and Spousal Orders
- Medical Support Orders
- Bankruptcy Orders
- Student Loans
- Creditor Garnishments
- Payroll deductions Overpayment



Understanding Your Paycheck



NOTICE OF DEPOSIT

DATE	ADVICE NO.	
9/30/2019	6205034	
AMOUNT		
\$2,351.01		

Two Thousand Three Hundred Fifty-One And 1/100 Dollars

Education Center

John Doe 2309 Tulare Street Fresno, CA 93721 NOT NEGOTIABLE

					JO	HN DOE						
Employee ID	Union Code	Department (Process Level			Job Title				Pay Step	Pay	Grade Y	ears of Service
	CSEAF	Education Center			Manager			5		F21	17	
	PAY PERIOD [8/16/2019 - 9/15/20											
Check Number	er Check Dat	te Account	Account (Last 4 digits)			Bank Name		Gross F	ay	Deduc	ctions	Net Pay
9/30/2019 XX1234				EECU \$3,			02.87	\$	1,351.86	\$2,351.01		
TAX DATA							BEF	ORE TAX D	EDUCTIO	NS	Current	Year to Date
Descri	Description		Marital Status		Exempt Number		PERS C Special CompClassic		sic EE	0.0	0.00	
Tax-C	Tax-California PIT		Married			8	PERS Retro Adjust		ment Emp	loyee	0.0	10.56
Tax	-Federal PIT		Married			3	Medical Assess F		ee PreTax	10 M	12.0	84.00
		HOURS AND	EARNING				Medical 10 Employee PreTax			276.0	1,932.00	
Des	Description		Rate	Currer	nt	Year to Date		OPM Data Entry		(HR)	265.0	7 265.07
	CM Regular Pay		0 25.80	4,334	4.00	24,054.70	PERS 11 Month no July		o July	271.0	2,097.30	
	CM Reserve Pay		7 25.80	-842.8		2,534.36	Sub Totals			824.1		
E	Extra Time Classified		0 25.60	153.5		153.57	AFTER TAX DEDUCTION				Current	Year to Date
	Floating Holiday				0.00	198.80			143 State		47.2	
	One-Time Pay			0.		598.21		Ins-Life Texas Life		123.70		
	Personal Necessity			0.		596.40	CSEA Victory Club #143		1.00			
Profess	Professional Growth-CSEA		58.11		8.11				ocal #143		2.00	
Retro					0.00	-597.86	Additional Life Spouse AfterTx		11.7			
	Sick				0.00	392.76					15.6	
		ation			0.00	3,280.27	Don-Scholarship FRF		1.00			
Vacation Payout			-		0.00	3,280.27			Sub T	otals	202.2	7
	TOI	TALS 141.3		3,702	2.87	35,017.64		TAXE			Current	Year to Date
		LEAVE BAI							licare-Emp		45.6	
As of Date		Descrip			Available Hours				x-Californ		0.0	
	10/15/2019 Vacation				132.00		Tax-Federal PIT		84.5			
10/15/2019 Perfect Attendance Day			-	0.00		Tax-SociSec-Employee Sub Totals		195.2	,			
10/15/2019 10/15/2019			Floating Holiday Sick			8.00 552.75				TALS	325.5	-,
10/15/2019	9		- 5	ICK		552.75			10	IALS	1,351.8	9,758.04



Retirement Information

Retirement Information

Can be found on the Fresno Unified Website:

- >www.fresnounified.org
 - ➤ District > Department Directory > Fiscal Services > Retirement

Site Contains:

- >STRS and PERS Information and Contacts
- ➤ My Retirement Manager Information and Links

Payroll Forms & Information

Can be found on the Fresno Unified Website:

- >www.fresnounified.org
 - ➤ District > Department Directory > Payroll

Site Contains:

- Tax Sheltered Annuity Program Information on 403b/457b
- Forms and Docs

Link for Lawson from outside of FUSD: https://go.fresnou.org/fusdpayroll

Pension Plans

- All employees must be covered under one of the plans available:
 - CalSTRS, CalPERS, or Defined Benefits
- District contribution with each plan
- An annual statement is provided by STRS/PERS each year

CalSTRS



Contact STRS for more information at (800) 228-5453 or (916) 414-1099

- Mandatory for all certificated employees working at least 4 hours per day
- >10.25% or 10.205% of your annual contract/salary is deducted and paid into CalSTRS
 - > 10.25% if Classic-hired before 1/1/2013
 - ➤ 10.205% if PEPRA-hired on/after 1/1/2013
- Deduction may be either 10 or 12 months (depends on work schedule)
- Rates may change depending on legislation changes
- People in STRS do not pay into Social Security
- If you are a <u>current member of PERS</u> being hired into a certificated position under STRS, you must notify Human Resources within 60 days from the date of hire to choose to remain in PERS.
- If you are employed in another STRS eligible system, at the same time as your FUSD position, it is the combination of hours that will determine your STRS membership.

CalPERS



Contact PERS for more information at (888) 225-7377

- Mandatory for all non-certificated employees working at **least 4 hours per day**
- > 7% or 8% of your annual contract/salary is deducted and paid into CalPERS
 - > 7% if Classic-hired before 1/1/2013
 - > 8% if PEPRA-hired on/after 1/1/2013
- May be either 11- or 12-month deduction (depends on work schedule)
- Rates may change depending on legislation changes
- People in PERS **do** pay into Social Security
- If you are a <u>current member of STRS</u> being hired in a classified position under PERS, you must notify Human Resources within 60 days from the date of hire to choose to remain in STRS.
- If you are employed in another PERS eligible system, at the same time as your FUSD position, it is the combination of hours that will determine your PERS membership.

FUSD Defined Benefits Plan

Defined Benefits: 457-3520

- Employees not covered by either STRS or PERS
 - > Substitutes
 - > Supplemental
 - Employees working < 4 hours a day
- >3.305% of monthly gross income is deducted is deducted and paid into Defined Benefits
- Distributed to employees in the calendar year following employment termination
 - > Deadline: December 31 (must term on or before this date)
- Employees **do not** pay into Social Security
- Classified employees who work 1,000 hours per fiscal year (July-June) can now be covered by PERS. Membership paperwork will be sent to employees
- Certificated employees who work 800 hours per fiscal year (July-June) or Adult Ed hourly teachers who work more than 60 hours in a pay period can now be covered by STRS. Membership paperwork will be sent to employees
- All employees who started as Defined Benefits and takes a benefited position will now be covered by either STRS or PERS but the Defined Benefits account <u>will not</u> roll over to the new system. The employee will be paid out the Defined Benefits once the employee resign or terminate from the district.

Tax Sheltered Annuities and Deferred Compensation

- > Voluntary tax-deferred retirement savings plan
 - > 403(b) and 457(b)
- >Most FUSD employees are eligible
- Contributions are made through payroll deductions
- >Approved provider list available on our website
 - https://www.tsacg.com/individual/plan-sponsor/california/fresno-unified-school-district/
- Employees must set up account with approved provider prior to requesting their payroll deduction

My Retirement Manager (MRM)

- https://www.corebridgefinancial.com/rs/myretirementmanager
- MRM is an online tool, provided by FUSD, for employees to manage their TSA(403b/457b) accounts:
 - > Review Accounts and Transactions
 - > Request Distributions, Loans, Exchanges
 - > Retirement Information, Planning and Calculators
- Quick Start guide available on our website
 - https://payroll.fresnounified.org/ (under Forms and Documents)
- For questions contact payroll: 457-3557

https://payroll.fresnounified.org/



GENERAL FORMS

Address Change Form

California Wage Withholding (Form DE-4)

Deduction Cancellation Form

Differential Pay Request Form

Direct Deposit Form

Federal Wage Withholding (Form W-4)

Stipend Request Form

Vacation Carryover Request Form

USEFUL DOCS

2022-2023 Final Benefit Rates

Tax Shelter Annuity/Deferred Compensation

Plan Participation Guide - 2022

403B & 457B Plan Information for Employees and Advisors

FOR NEW EMPLOYEES

New Hire Orientation 2022-2023

Employment Verification Services

Scholarship Fund/United Way Voluntary Deduction Form

SmartFinder Procedures

Timesheet Guidelines

Contact Information

Payroll Department

(559)457-3514

(559)457-6206 (FAX)

FUSD.Payroll@fresnounified.org

Request Salary Deduction Form/Questions regarding Retirement Manager

CalSTRS

www.calstrs.com

1(800)228-5453

1(916)414-5040 (FAX)

<u>Defined Benefits</u> <u>Department</u>

1(559)457-3520

Tax Shelter Annuity 403(b)

My Retirement Manager – Third Party Administrator Request for Distribution, Rollover to another 403(b), hardships and loans

Retirement Information, Planning and Calculator https://www.corebridgefinancial.com/rs/myretirementmanager

CalPERS

www.calpers.ca.gov 1(888)225-7377

Deferred Compensation 457 1(559)765-5503

Employee Self Service (ESS)

Employee Service Center: 457-3514

- > ESS allows employees to do the followings:
 - ➤ View your pay-check/direct deposit
 - ➤ View W2s
 - Change withholdings on Taxes
 - Check leave balances (sick and/or vacation)
 - ► Make address and phone change
 - ➤ Using either Chrome or Internet Explorer:

Access ESS at http://go.fresnounified.org/lawson, within the FUSD network

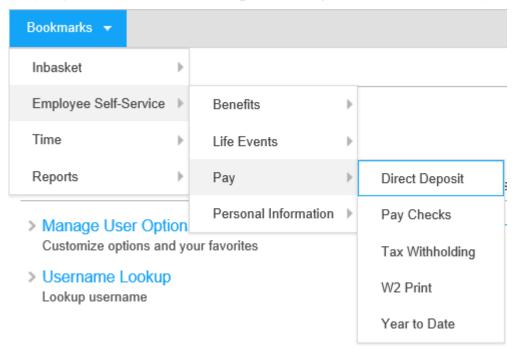
Direct Deposit

Employees will have direct deposit or assigned a pay card

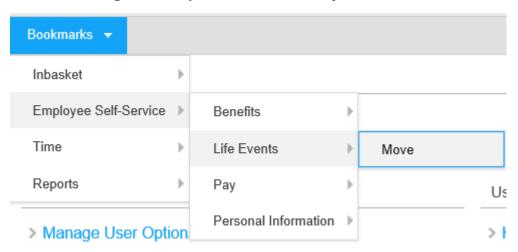
Instructions for Lawson ESS

- Use either Chrome or Internet Explorer, you may access ESS at http://go.fresnounified.org/Lawson, within the FUSD network.
- Enter your district email or username and password and click "login"
- Click on "Bookmarks" in the upper left corner of the page and hover over "Employee Self Service"

To access *Pay Information* or *Direct Deposit* changes, hover over the *Pay* menu then click on any category:



To make an Address Change, hover your mouse over Life Events menu then click Move



Notes:

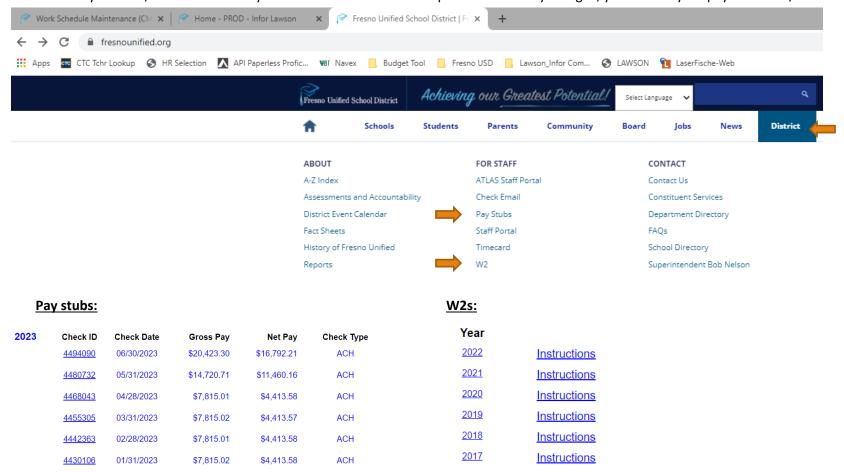
To make changes to EXEMPT status, you must complete a tax withholding form and return it to Payroll During designated Payroll periods each month (3-5 days), ESS will not allow for changes. Try again after designated time. If problem persists, call 457-2600.

Logging in to see your Pay Stubs or W2s outside of the District Intranet

Go to www.fresnounified.org

Under "District" you will see Pay Stubs or W2

Click on the link you want, and it will ask for your Fresno Unified email and password. Once you log in, you will see your pay stubs and/or W2s



CLASSIFIED DUTY YEAR FOR 2023-2024

Listed below are the start and end dates for classified employees. <u>If an employee does not have adequate vacation to cover the Thanksgiving, Winter and Spring recesses, they may consider a flexible schedule (apply comp time, trade off time, return to work prior to their start date), or they may choose to work these days. *This schedule must be prearranged with their immediate supervisor*.</u>

All Classified employees except for School Days Only (193, 195) must work Thanksgiving, Winter and Spring Breaks to meet their required duty days. Except for 12-month employees, all vacations shall be taken during Thanksgiving, Winter and Spring. Vacations shall be scheduled at times mutually agreed upon by CSEA members and management, for all employees working less than 12 months. For further information on vacation usage refer to Article 28 – Vacation Allowance for both CSEAF and CSEAW Collective Bargaining Agreements.

DUTY YEAR	START/END DATE	INSTITUTE DAY	Buyback Days/Non-Duty Days
School Days Only			8/9/2023, 8/10/2023, 10/9/2023, 3/4/2024
193	August 11, 2023- June 6, 2024	August 11, 2023	
School Days Only			8/9/2023, 10/9/2023
195**	August 10, 2023 -June 6, 2024	August 11, 2023	
10 Month*	August 7, 2023 – June 7, 2024	N/A	
10 Month	August 10, 2023 – June 7, 2024	N/A	8/9/2023
10 1/2 Month	August 1, 2023– June 13, 2024	N/A	
11 Month	August 1, 2023- June 28, 2024	N/A	
11 1/2 Month	July 5, 2023- June 14, 2024	N/A	
12 Month	July 3, 2022- June 28, 2024	N/A	

We have designated the day prior to the first day of school as Institute Day for classified employees who work school days only (181 days). If you prefer to designate a site-based Institute Day rather than the day listed above, you may do so, but again, it will be necessary to inform your employees of the change.

Transitional Kindergarten paraprofessionals have the option of attending professional learning hours with their teachers on the 10/9/23 and 3/4/2024 Buybacks with compensation.

- *This only impacts School Office Assistants/Library Media Technicians currently on a 10-month duty year.
- **This only impacts Campus Safety Assistants. Start date is August 10th 2023, and must work on March 4th 2024.

All Classified employees except for School Days Only (193/195) must work Thanksgiving, Winter, and Spring Breaks to meet their required duty days unless vacations are taken at that time.

Vacations are encouraged to be taken during Thanksgiving, Winter, and Spring breaks in order to have less impact on students during regular school sessions.

SALARY PLACEMENT

Management	Classified	Certificated					
Placement is based on position	Placement is based on position	Placement varies depending on					
being hired and verification of	being hired and verification of	the units/credential(s) and					
experience and other approve	experience and other approved	verification of experience for					
documents by HR	documents by HR.	each salary schedule:					
,	,	,					
For Example:	For Example:	Schedule A					
Analyst, E17	Paraprof, G19	Regular Teachers*					
		Nurses*					
Yrs of Exp = 5	Yrs of Exp = 3	ROTC/CTE/Voc Ed Tchrs**					
		CART Teachers*					
Placed as E17/5	Placed as G19/4	Lori Ann Infant Ctr*					
		*based on post-bac units					
Step placement:	Step placement:	**based on credential type + post-bac units					
Step 1 up to Step 5	Step 1 up to Step 5	Schedule C					
(5 is the maximum step)	(5 is the maximum step)	CDC TeachersLead PACE Teachers					
		CDC Supervisors					
		Schedule R					
		Pre-K Teachers					
		Salary D					
		Adult Ed Teachers					
		Salary P					
		Speech Language Therapists					
		See Salary Schedules on FUSD Website.					
		Step placement varies depending on the					
		Class/Grade placement.					

