

**Payroll Procedures**

All salaries and supplements paid to regular staff members, substitute or part-time personnel, and student workers will be paid through the business office.

Proper payroll procedures are dependent on staff attendance accounting and on the accuracy of part-time and hourly employee time sheets. The Superintendent will establish payroll procedures that will be implemented by administrative personnel.

Compensation records kept by the business office will reflect an accurate history of the compensation and related benefits paid to each employee.

**Pay Day Schedule**

The School District pays salaries on a regular schedule throughout the school and fiscal year. There shall be no salary advances.

**Salary Deductions**

The two categories of salary deductions allowed are those required by law and those specifically authorized, in writing, by the employee. Authorized deductions are subject to the limitation of the accounting software and may include, but are not limited to:

1. Credit Union
2. Tax-Sheltered Annuities
3. Union Dues
4. Insurance Premium Contributions

All salary deductions, other than those regulated by federal or state laws, will be deducted only upon written approval of the employee.

**Legal Reference:**

*RSA 194-C:4, II(a) Superintendent Services*

Approved: 10/07/14