

**Pay Periods and Compensation**

Pay periods run every two weeks, starting on a Monday at 12:01 a.m. and ending two weeks later at midnight on Sunday. Cottonwood County employees will have the choice of receiving a paper check or by direct deposit. Payroll checks/deposits will be made available every two weeks on the Friday following the last day of the pay period.

Department heads or their representative will pick up the paper check/direct deposit paystub from the payroll department and distribute the sealed paper check/direct deposit paystub envelope to employees on pay day. If paper check/direct deposit paystub are not picked up by noon on the following Monday, it will be mailed to the employee directly. Pay stubs will also be available through the electronic timecard program.

The paper check/direct deposit paystub contains information classified as private under MN Government Data Practices Act. Therefore, Cottonwood County payroll departments will only release a paper check or direct deposit paystub envelope according to this policy or to another individual with prior written approval from the employee.

**Timecards**

All employees shall submit a signed electronic time card to their supervisor or authorized employee for review and signature/electronic approval on a bi-weekly basis. Time cards are to include hours worked in quarter hour increments, including overtime or compensatory time. Timecards must be approved and submitted to the appropriate payroll office no later than 9:00 a.m. on the next business day following the end of the pay period. Failure to submit a completed timecard by the deadline may result in deferral of the timecard entries until the next pay period.

See Policy 388 for further information regarding time cards for salaried exempt employees.

**Payroll Deductions**

Cottonwood County is required by law to deduct Federal and State Income Taxes and the Federal Insurance Contributions Act (Social Security Tax and Medicare, if applicable) from every payroll. Cottonwood County also contributes an amount for Social Security Tax and Medicare, and this combined amount is accumulated in the employee's account with the Federal Government.

Cottonwood County is also required to deduct from every payroll an employee's contribution to the Public Employees Retirement Association (PERA) for those employees who meet the requirements for participation. Cottonwood County also contributes an amount to PERA on behalf of the employee.

Deductions may also be made from an employee's pay if the deductions have been authorized by the Cottonwood County Board and elected by the employee.

When there is a third paycheck in a calendar month, deductions for insurance benefits, flexible spending, deferred compensation and other deductions authorized by the employee will not be deducted from that paycheck, unless deemed necessary by the payroll department.

### **Administrative Pay Corrections**

Employees are responsible for verifying the accuracy of their paychecks. Questions regarding hourly rates of pay, hours reported, deduction amounts, taxation of earnings or any other payroll matter should be addressed to the payroll staff.

Employees are required to report payroll discrepancies to their supervisor and/or the appropriate payroll staff immediately upon discovery. Payroll discrepancies may include overpayments, underpayments, hours reported in error, and employee information that is incorrect (address, name spelling, etc.)

Employees who are overpaid in any manner (incorrect rate of pay, excess hours reported or processed, etc.) must by law make full restitution to Cottonwood County for the overpayment. Payment of restitution shall not prevent Cottonwood County from taking disciplinary action, up to and including termination, against an employee for making false or inaccurate time entries.

### **Payrolls Approved by County Auditor/Treasurer**

No disbursing officer shall pay a salary or compensation for service to a person holding a position within the Jurisdiction of the County Board unless the payroll or account for the salary or compensation is certified by the County Auditor/Treasurer or his/her designee, that the persons paid or compensated have been appointed in accordance with the provisions of these policies. The County Auditor/Treasurer shall not certify a payroll item for a person holding a position within the jurisdiction of the County Board, unless the person has been appointed and employed in accordance with the provisions of these policies.