

## **2017 KSBA Policies – Finance**

LEGAL: HB 378 AMENDS KRS 337.070 TO REQUIRE PAPER OR ELECTRONIC STATEMENTS BE GIVEN TO EMPLOYEES. IN ADDITION, IF STATEMENTS ARE PROVIDED ELECTRONICALLY THEN EMPLOYEES MUST BE GIVEN ACCESS TO A COMPUTER AND PRINTER TO REVIEW AND PRINT SAID STATEMENTS.

FINANCIAL IMPLICATIONS: PRINTING COSTS FOR STATEMENTS

PERSONNEL

03.121

- CERTIFIED PERSONNEL -

### Salaries

#### **SINGLE-SALARY BASIS**

The Board shall approve salary schedules for all employees based on job qualifications, duties, and responsibilities for each position.

All salaries for certified personnel shall be based on a single-salary schedule providing, at minimum, for the number of working days required by law and/or any relevant addendums as adopted by the Board.

Although a school may submit a request for an increment for an extended employment position, extra service, or related adjustments, the Board must set increments in pay for positions requiring services beyond those normally expected of other positions if the duties rendered extend beyond the regular school day or require extended days.

Teachers newly employed by the District shall be placed on the salary schedule in accordance with applicable state statutes, regulations of the Kentucky Board of Education, other applicable state and federal regulations and procedures established by the Superintendent.

#### **DETERMINATION OF EXPERIENCE**

Newly employed teachers may receive credit for a maximum of ten (10) years teaching experience recognized by the Kentucky Board of Education, including up to two (2) years for active pre-employment military experience. Credit may be given for a maximum of four (4) years of teaching/work experience prior to ten (10) years immediately preceding employment. Up to four (4) years experience credit will be deducted from the total years of experience of technology teachers not holding a Bachelor's Degree.

The District shall recognize Rank III + 15 hours and Rank II + 15 hours for advancement on the salary schedule, upon successful completion of appropriate coursework.

Only bona fide college credit as determined by the Education Professional Standards Board shall be recognized in advancing from one salary rank to another. Non-college credit shall not apply to salary rank advancement.

A minimum of one hundred forty (140) days of employment and the equivalent of at least seventy (70) full school days of performing teaching duties in any one (1) school year shall be required for one (1) year of experience credit.

A teacher will be credited for a year of experience when the teacher is employed for at least one hundred forty (140) days of a school year and performs teaching duties for the equivalent of at least seventy (70) full school days during that school year or is employed at least one hundred forty (140) days during each of two (2) school years and performs teaching duties for the equivalent of at least (70) full school days during those years.

**Salaries****DETERMINATION OF EXPERIENCE (CONTINUED)**

Experience credit shall not be given for the following:

- Substitute teaching
- Summer school teaching
- Nursery/Pre-school teaching (unless teaching certification was required)
- Student teaching

In no event shall more than one (1) year of experience be credited for professional experience during a given school year.

**EXTENDED EMPLOYMENT**

Compensation for employment contracted beyond the minimum number of working days required by law shall be prorated.

Extended employment positions shall be established in a position job description, funded in the District budget, and specified in an addendum to the employee's contract.

Addition of days to be worked beyond the original contract or additional days of extended employment for a position require prior Board approval before the change goes into effect.

**EXTRA SERVICES, AND SUPPLEMENTARY PAY**

The Board shall approve a schedule of compensation for extra services. As provided under law, teachers who attain certification from the National Board for Professional Teaching Standards shall be given an annual salary supplement of \$2000 for the life of the certificate.

**RANK AND EXPERIENCE**

The rank and experience of certified personnel shall be determined at time of hire. The Board shall direct the Superintendent to validate all experience of professional personnel employed in the District.

Changes in rank and experience shall be determined on September 15 of each year.

To assist with the budgeting process, candidates for National Board certification shall notify the Superintendent/designee in writing prior to September 15 that certification is pending in order for the employee to receive any rank-related increase retroactive to the beginning of the school year.

**SENIORITY**

Seniority shall be computed from the first compensable day of employment as a permanent employee in the District following last break in service, if any.

**EXCEPTION**

The Superintendent's salary may be established without regard to the above-mentioned schedules.



**Salaries****PAYROLL DISTRIBUTION**

Employees shall be paid according to a schedule approved annually by the Board. The District shall furnish the employee with either a paper or electronic statement. If statements are provided electronically, employees shall be provided access to a computer and printer for review and printing of their statement.

At the close of the school year, employees who have completed all responsibilities and duties may request to be paid their remaining salary prior to the end of the fiscal year.

**QUALIFICATIONS**

Employees shall be responsible for providing the Superintendent with all required certificates, health examinations, and verifications of experience prior to beginning work.

**NOTICE OF SALARY**

Not later than forty-five (45) days before the first student attendance day of the succeeding school year or June 15, whichever occurs earlier, the Superintendent shall notify all certified personnel of the best estimate of the salary for the coming year.

**LIST OF SALARIES**

The Board shall maintain for public scrutiny a factual list of individual salaries of its employees for the fiscal year just closed and shall furnish that list by mail to a newspaper qualified under KRS 424.120 to publish advertisements for the District.

**PAYROLL DEDUCTIONS**

The Board shall approve all payroll deductions as specified by KRS 161.158 and Board Policy 03.1211.

**REFERENCES:**

KRS 157.075; KRS 157.320; KRS 157.350; KRS 157.360  
KRS 157.390; KRS 157.395; KRS 157.397; KRS 157.420  
KRS 160.290, KRS 160.291  
KRS 161.1211, KRS 161.134, KRS 161.168; KRS 161.760  
KRS 337.070; KRS 424.120; KRS 424.220; 16 KAR 1:040; OAG 97-25  
702 KAR 3:060, 702 KAR 3:070, 702 KAR 3:100, 702 KAR 3:310  
29 C.F.R. Section 541.303, 29 C.F.R. Section 541.602, 29 C.F.R. Section 541.710

**RELATED POLICIES:**

03.114; 03.1211; 03.4

LEGAL: HB 378 AMENDS KRS 337.070 TO REQUIRE PAPER OR ELECTRONIC STATEMENTS BE GIVEN TO EMPLOYEES. IN ADDITION, IF STATEMENTS ARE PROVIDED ELECTRONICALLY THEN EMPLOYEES MUST BE GIVEN ACCESS TO A COMPUTER AND PRINTER TO REVIEW AND PRINT SAID STATEMENTS.

FINANCIAL IMPLICATIONS: PRINTING COSTS FOR STATEMENTS

PERSONNEL

03.221

- CLASSIFIED PERSONNEL -

### **Salaries**

The Board shall approve salary schedules for all employees based on job qualifications, duties, and responsibilities for each position.

#### **HOURLY OR SALARY BASIS**

All regular and substitute classified personnel shall be paid on an hourly or salary basis as established by the Board.

#### **WORK DAY/WORK WEEK**

The length of the work day shall be established for each position by the Board. The work week for hourly (non-exempt) employees shall be Saturday - Friday and shall not exceed forty (40) hours per week, unless overtime is authorized as provided by this policy.

#### **QUALIFICATIONS**

Employees shall be responsible for providing the Superintendent with all required certificates, other credentials, health examinations, and verifications of experience prior to beginning work.

#### **DETERMINATION OF EXPERIENCE**

Upon initial employment or transfer of a classified employee, the Superintendent shall determine experience credit to be granted from any previous employment consistent with applicable salary schedules adopted by the Board and in compliance with the Salary Placement Procedures.

#### **LIST OF SALARIES**

The Board shall maintain for public scrutiny a factual list of individual salaries of its employees for the fiscal year just closed and shall furnish that list by mail to a newspaper qualified under KRS 424.120 to publish advertisements for the District.

#### **PAYROLL DISTRIBUTION**

Employees shall be paid according to a schedule approved annually by the Board. The District shall furnish the employee with either a paper or electronic statement. If statements are provided electronically, employees shall be provided access to a computer and printer for review and printing of their statement.

At the close of the school year, employees who have completed all responsibilities and duties may request to be paid their remaining salary prior to the end of the fiscal year.

#### **PAYROLL DEDUCTION**

The Board shall approve all payroll deductions as specified by KRS 161.158 and Board Policy 03.2211.

#### **EXTRA SERVICES AND SUPPLEMENTARY PAY**

The Board shall approve a schedule of compensation for extra services.

PERSONNEL

03.221  
(CONTINUED)

**Salaries**

**SENIORITY**

Seniority shall be computed from the first compensable day of employment as a permanent employee in the District following the last break in service, if any.

**OVERTIME**

Approved overtime for hourly employees over forty (40) hours shall be paid at one and one-half (1½) times the normal hourly rate of pay as authorized.

**REFERENCES:**

KRS 78.615; KRS 160.291; KRS 161.011

~~KRS 337.070~~; KRS 337.285; KRS 424.120; KRS 424.220

702 KAR 3:320; 803 KAR 1:060; 803 KAR 1:070

Fair Labor Standards Act

Garcia v. San Antonio Metropolitan Transit Authority, 105 S.Ct. 1005 (1985)

**RELATED POLICY:**

03.2211



LEGAL: ENACTMENT OF SB 6 (2017) PROHIBITS THE AUTOMATIC WITHHOLDING OR DEDUCTION FROM PAYROLL FOR DUES OR FEES FOR EMPLOYEE ORGANIZATIONS, ASSOCIATIONS, OR UNIONS WITHOUT PRIOR WRITTEN CONSENT FROM THE EMPLOYEE. SUCH WITHHOLDINGS CANNOT BE MADE BASED SIMPLY ON AN EMPLOYEE'S FAILURE TO "OPT OUT." AN AFFIRMATIVE WRITTEN AUTHORIZATION IS REQUIRED. SB 6 PROVIDES THAT EXISTING CONTRACTS WITH EMPLOYEE ORGANIZATIONS/EMPLOYEES RELATING TO WITHHOLDINGS CAN CONTINUE TO BE HONORED. GIVEN THAT THIS NEW LAW TOOK EFFECT IN JANUARY OF 2017, IT IS UNLIKELY THAT ANY EXCEPTION FOR EXISTING CONTRACTS WILL APPLY GOING FORWARD (2017-18 YEAR AND BEYOND). YOU SHOULD CONSULT SCHOOL DISTRICT COUNSEL IF YOU HAVE QUESTIONS REGARDING ANY SUCH EXISTING CONTRACTS.  
FINANCIAL IMPLICATIONS: NONE ANTICIPATED

PERSONNEL

03.1211

-CERTIFIED PERSONNEL-

### Salary Deductions

#### MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. Occupational tax, when applicable;
3. The Teachers' Retirement System of the State of Kentucky;
4. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
5. Medicare (FICA), for employees newly hired after 3/31/86.

#### OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Board for those employees who choose to participate:

1. Board approved Tax Sheltered Annuity program;
2. Board approved Mutual Funds program;
3. Board approved voluntary insurance plans;
4. Class Act Federal Credit Union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Membership dues for professional teachers' organizations or Unions;
7. Charitable contributions for Metro United Way, Fund for the Arts, United Negro College Fund or Crusade for Children.

Deductions for membership dues of an employee organization, association, or union shall only be made upon the express written consent of the employee. This consent may be revoked by the employee at any time by written notice to the employer.

No other payroll deductions shall be made unless authorized by the Board.

#### SIGNED REQUEST REQUIRED

No optional payroll deduction, authorized by the Board, shall be deducted from an individual employee's salary without a signed request or electronic authorization from that employee affirmatively requesting the optional deduction. The Superintendent shall develop the manner and time for filing such requests.

PERSONNEL

03.1211  
(CONTINUED)

**Salary Deductions**

**CHANGES IN DEDUCTIONS**

Designated payroll deductions shall remain in effect for the scheduled deduction period until a change or cancellation notice is received in the payroll department. Upon receipt of such notice, the payroll officer will put into effect such changes on the next appropriate scheduled pay date, unless contrary to state or federal regulations.

**REFERENCES:**

KRS 18A.230; ~~KRS 161.158~~; KRS 160.291; [KRS 161.158](#),  
[KRS 336.134](#)  
702 KAR 1:035; OAG 72-802



LEGAL: ENACTMENT OF SB 6 (2017) PROHIBITS THE AUTOMATIC WITHHOLDING OR DEDUCTION FROM PAYROLL FOR DUES OR FEES FOR EMPLOYEE ORGANIZATIONS, ASSOCIATIONS, OR UNIONS WITHOUT PRIOR WRITTEN CONSENT FROM THE EMPLOYEE. SUCH WITHHOLDINGS CANNOT BE MADE BASED SIMPLY ON AN EMPLOYEE'S FAILURE TO "OPT OUT." AN AFFIRMATIVE WRITTEN AUTHORIZATION IS REQUIRED. SB 6 PROVIDES THAT EXISTING CONTRACTS WITH EMPLOYEE ORGANIZATIONS/EMPLOYEES RELATING TO WITHHOLDINGS CAN CONTINUE TO BE HONORED. GIVEN THAT THIS NEW LAW TOOK EFFECT IN JANUARY OF 2017, IT IS UNLIKELY THAT ANY EXCEPTION FOR EXISTING CONTRACTS WILL APPLY GOING FORWARD (2017-18 YEAR AND BEYOND). YOU SHOULD CONSULT SCHOOL DISTRICT COUNSEL IF YOU HAVE QUESTIONS REGARDING ANY SUCH EXISTING CONTRACTS.  
FINANCIAL IMPLICATIONS: NONE ANTICIPATED

PERSONNEL

03.2211

- CLASSIFIED PERSONNEL -

### Salary Deductions

#### MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. Occupational taxes, when applicable;
3. The County Employees' Retirement System or the Kentucky Teachers' Retirement System;
4. Union dues;
5. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
6. Medicare (FICA) - applicable to personnel enrolled in the Kentucky Teachers' Retirement System newly hired after 3/31/86; and all employees enrolled in the County Employees' Retirement System.

#### OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Board for those employees who choose to participate:

1. Board approved Tax Sheltered Annuity programs;
2. Board approved Mutual Fund programs;
3. Board approved voluntary insurance plans;
4. Class Act Federal Credit Union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Optional Membership dues for professional organizations or Unions;
7. Charitable contributions for Metro United Way, Fund for the Arts, United Negro College Fund or Crusade for Children.

Deductions for membership dues of an employee organization, association, or union shall only be made upon the express written consent of the employee. This consent may be revoked by the employee at any time by written notice to the employer.

No other payroll deductions shall be made unless authorized by the Board.

Formatted: policytext

PERSONNEL

03.2211  
(CONTINUED)

### **Salary Deductions**

#### **SIGNED REQUEST REQUIRED**

No optional payroll deduction, authorized by the Board, shall be deducted from an individual employee's salary without a signed request from that employee affirmatively requesting the optional deduction. Such request must be filed on forms to be developed by the Superintendent. The Superintendent shall develop the manner and time for filing such requests.

#### **CHANGES IN DEDUCTIONS**

Designated payroll deductions shall remain in effect for the scheduled deduction period until a change or cancellation notice is received in the payroll department. Upon receipt of such notice, the payroll officer will put into effect such changes on the next appropriate scheduled pay date, unless contrary to state or federal regulations.

#### **REFERENCES:**

KRS 18A.230

[KRS 160.291](#)

KRS 161.158

[KRS 336.134](#)

[KRS 160.291](#)

702 KAR 001:035

OAG 72-802