Compensation Procedures

108.1 PAY DAYS

1. Pay periods are 14 days, from Saturday of the first week until Friday of the second week. Pay day occurs every other Friday and is paid on the next Friday following the end of the pay period.
2. Direct deposit is the preferred payment method used by the District. Employees will be given a paystub documenting the payroll activity.
3. Pay days that fall on a holiday in which the bank is closed will be paid on the previous Thursday at the discretion of the bank.

108.2 TIMECARDS

1. Hourly employees are required to track their compensable time by entering their shift start time, shift end time, and total hours worked on an electronic timecard. These hours should be updated on a daily basis.
2. Salary employees are required to track their total hours worked on an electronic timecard. These hours should be updated on a daily basis.
3. Timecards must be verified and signed by the employee and submitted to the Administrative Assistant no later than the Sunday following the end of the pay period by 2100 hours.

108.3 MEAL AND REST PERIODS

1. 40 hour non-exempt employees may receive a one (1) hour non-compensated meal period for a regular eight (8) or ten (10) hour shift.
2. 2017(k) firefighters shall be given compensated meal periods.
3. Employees may take a 15-minute compensated rest period during each four hour work period. If an employee chooses not to take a break, no additional compensation will be given.
4. Any exceptions to adjust or accumulate the meal and rest periods to accommodate a shorter work day must be approved in advance by the direct supervisor.

108.4 CHANGING HOURS IN THE SAME PAY PERIOD

1. If an employee needs to change the regularly scheduled hours for another day, every effort should be made to make up the hours within the same pay period in order to avoid using PTO.
2. If the hours are not able to be rescheduled in the same pay period an employee must use PTO or Leave of Absence (LOA) in order to make up the hours.
3. All rescheduled hours must be approved in advance by the employee's supervisor.

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Employee Exit Policy and SOP

1049.1 PURPOSE

To establish a clear and consistent process for managing employee exits from the North Tooele Fire District (NTFD), whether due to resignation, retirement, termination, or other reasons, ensuring compliance with applicable laws and maintaining the integrity of the organization.

1049.2 SCOPE

This policy applies to all members of NTFD, including full-time, part-time, and volunteer staff.

1049.3 POLICY STATEMENT

The North Tooele Fire District is committed to:

(a) Treating all departing employees with respect and professionalism.

(b) Ensuring a smooth transition to minimize operational disruptions.

(c) Protecting the confidentiality and security of NTFD's information and assets.

1049.4 EXIT TYPES

The policy covers the following types of employee exits:

(a) Voluntary Resignation

(b) Retirement

(c) Involuntary Termination

(d) End of Contract/Temporary Assignment

(e) Layoff/Reduction in Force

1049.5 PROCEDURE

1049.5.1 NOTICE OF DEPARTURE

(a) Voluntary Resignation/Retirement: Employees are requested to provide written notice of at least two weeks to their supervisor, specifying the intended last working day.

(b) Involuntary Termination: Supervisors must coordinate with Admin Staff and obtain approval from the Fire Chief before initiating the termination process.

(c) Exit Approval: Admin Staff will document the notice and confirm the last working day.

1049.5.2 EXIT INTERVIEW

(a) Purpose: Conducted by the Fire Chief or a Board Member to gather feedback, understand the reasons for departure, and identify any unresolved issues.

(b) Process:

1. Scheduled within the employee's final week of employment.

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2. Includes discussion of final pay, benefits, and post-employment considerations.
3. Includes discussion and scheduling of the recovery process for district-owned property and collection of personal items.

1049.5.3 ASSET AND ACCESS RECOVERY

(a) Inventory: Admin Staff and the employee's supervisor will review a checklist of NTFD assets (e.g., uniforms, equipment, ID cards, keys, vehicles, electronic devices).

(b) Return of Assets: Employees must return all district-owned property by their last working day. The return of assets should be supervised by a an impartial chief officer or appointed designee for chain of custody purposes.

(c) Access Termination: IT and facility access (e.g., passwords, swipe cards, etc.) will be deactivated on the employee's final working day.

(d) Personal Items: Employees will be given an opportunity to gather personal belongings prior to departure. Employees should be accompanied by an impartial chief officer or appointed designee for chain of custody purposes.

(e) If the employee does not appear at the scheduled time then the chief officer/designee should be assigned to gather the personal items and place them in a box for retrieval at a later date.

1049.5.4 FINAL PAY AND BENEFITS

(a) Final Paycheck: Includes payment for all earned wages, overtime, and unused vacation leave, if applicable.

(b) Benefits: Admin Staff will explain COBRA options (if eligible) and process retirement or pension plans.

1049.5.5 CONFIDENTIALITY AND SECURITY

(a) Non-Disclosure: Employees must adhere to confidentiality agreements and refrain from sharing sensitive information post-employment.

(b) Files and Documents: Departing employees must return or delete all district-related files stored on personal devices.

1049.5.6 CLEARANCE DOCUMENTATION

(a) Checklist: Admin Staff will use a clearance checklist to confirm all items and tasks are completed.

(b) Acknowledgment: The employee must sign an acknowledgment form confirming compliance with the exit process.

1049.6 ROLES AND RESPONSIBILITIES

1049.6.1 EMPLOYEE

(a) Provide timely notice of departure.

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(b) Complete all assigned tasks before leaving.

(c) Return all district assets.

1049.6.2 SUPERVISOR

(a) Notify Admin Staff of the employee's departure.

(b) Assist in asset recovery and knowledge transfer.

1049.6.3 ADMIN STAFF

(a) Facilitate the exit process.

(b) Conduct the exit interview.

(c) Ensure compliance with legal and organizational requirements.

1049.7 POST EMPLOYMENT COMMUNICATION

(a) Admin Staff may contact former employees for clarification on unresolved matters or to address benefits-related inquiries.

(b) References for future employment will follow applicable federal, state and local laws.

1049.8 ENFORCEMENT

Failure to comply with this policy may result in legal action to recover district property.

Holiday Leave Procedures

110.1 PROCEDURE

1. Each permanent full-time administrative staff employee shall be granted holiday leave with pay for an observed holiday based on the number of hours the employee is normally scheduled to work that day at the regular rate of pay in accordance with the following schedule:

    •

New Year's Day	January 1
Civil Rights Day	3rd Monday in January
Presidents Day	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth National Independence Day	June 19
Independence Day	July 4
Pioneer Day	July 24
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans Day	November 11
Thanksgiving Day	4th Thursday in November
Day after Thanksgiving	4th Friday in November
Christmas Eve	December 24
Christmas Day	December 25
New Year's Eve	December 31
Employee Birthday	on birthday

2. If any of the above listed holidays falls on a Saturday, all administrative staff employees shall take the preceding Friday as the holiday, and if it falls on a Sunday, then the employees shall take the following Monday as the holiday.

3. Section 207(k) full-time employees shall be paid 7.38 hours of holiday pay each pay period at the regular rate of pay. These employees are expected to work the scheduled shift even if it falls on an above listed holiday. Additional compensation (i.e. double time) is not granted for working on the holiday.

4. Temporary and part-time employees are not eligible for paid holiday leave.

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Member Handbook

1000.1 GENERAL

1000.1.1 INTRODUCTION

The North Tooele Fire District (NTFD or The District) developed this human resources policy, procedure, and benefits handbook to provide guidance to all members. NTFD reserves the right to change any and all of its human resources policies and procedures to include rules and regulations at any time based upon the established approval process. The provisions of this handbook do not constitute a membership or employment contract, express, or implied. Nothing in this handbook is written to guarantee membership or employment.NTFD members are at-will, and either the member or NTFD can terminate the relationship at any time, for any reason. No representative of NTFD has the authority to enter into an agreement with a member that is contrary to District policy. References in this policy to various ordinances, statutes and official rules, policies, and regulations are intended for illustrative purposes only and are not intended to be a complete recitation of the entire text of the rule or policy in question. This handbook also describes certain benefits currently offered by NTFD to eligible employees.

Questions concerning interpretation of policies and procedures should be directed to the District Administrator or the Fire Chief.

1000.1.2 EQUAL EMPLOYMENT OPPORTUNITY (REFER TO THE RECRUITING AND RETENTION POLICY)

In accordance with applicable federal, state and local law, the North Tooele Fire District provides equal opportunities for applicants and district members regardless of race, gender expression, age, pregnancy, religion, creed, color, national origin, ancestry, physical or mental handicap, genetic information, veteran status, marital status, sex or any other protected class or status. The District does not show partiality or grant any special status to any applicant, member or group of members, unless otherwise required by law.

No class of jobs will be closed, nor will there be reduced compensation, to any individual because of the above-referenced criteria. An employee will receive at least minimum wage as a gross wage, minus the legally required deductions.

This policy complies with Title VII of the Civil Rights Act of 1964 and the Fair Labor Standards Act.

1000.2 CONDITIONS OF SERVICE

1000.2.1 MEMBERS IN GOOD STANDING (REFER TO THE MEMBER IN GOOD STANDING PROCEDURE)

1. Firefighters shall remain a "Member in Good Standing" at all times, per District Policy.
2. Full-time firefighters have an expected, regular shift to follow. All other firefighters are required to fulfill at least 36 hours each month on a shift at a station.

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3. Probationary Position Task Books for new firefighters should be completed within 4 months of hire.
4. Firefighters are required to be up to date on training requirements.
5. Firefighters are required to complete an Annual NFPA 1582 Medical Physical exam, Annual Physical Agility Test and Wildland Work Capacity Test.

1000.2.2 WORK HOURS (REFER TO THE REPORTING FOR DUTY POLICY)

1. The regular work week for full-time administrative personnel is scheduled as needed to attend to the affairs of the District. Business hours are from 9:00 am until 5:00 pm.
2. The regular work week for part-time hourly administrative personnel is during normal business hours as mutually agreed to.
3. The work hours for full-time and part-time hourly firefighters will be a regular recurring Section 207(k) work period of 28 consecutive days. A firefighter's tour of duty will be scheduled as needed to maintain the safe operations of the District, i.e. coverage during times of excessive need or to fill-in during PTO leave for other firefighters.
4. The work hours for full-time hours firefighters will be scheduled 48 hours on duty followed by 96 hours off duty, but may be altered to maintain the safe operations of the District.
5. Part-time hourly firefighters are required to fulfill at least 36 hours each month on a shift at a station. Part-time firefighters will be scheduled less than 30 hours per week as needed to maintain the safe operations of the District. Exceptions to this rule may include coverage during times of excessive need or to fill-in during PTO leave for the full-time firefighters. Hours not to exceed 1560 per year.
6. Volunteer firefighters are required to fullfil at least 36 hours each month on a shift at a station.
7. Individual work hours are to be discussed and approved by the employee's direct supervisor.

1000.2.3 EMPLOYEE STATUS (REFER TO THE CLASSIFICATION SPECIFICATION POLICY)

1. All regular full-time firefightersemployees in a non-administrative job function, will be categorized as Hourly, Non-Exempt.
2. All regular full-time employees in an administrative job function will be categorized as Salary, Exempt or Hourly, Non-Exempt per written agreement with the employee.
3. All part-time employees, permanent and temporary, will be categorized as Hourly, Non-Exempt.

1000.2.4 ATTENDANCE/PUNCTUALITY (REFER TO THE REPORTING FOR DUTY POLICY)

1. NTFD requires all members to be on time, to give proper notice when late due to unavoidable circumstances, and to complete their assigned duties with an expected level of quality.
2. If amember calls in sick or changes their schedule they must contact their direct supervisor immediately.
3. If amember's promptness and/or attendance interfere with their ability to meet these responsibilities, NTFD will take the appropriate disciplinary action up to and including termination.

1000.2.5 ABSENCE/TARDY (REFER TO THE REPORTING FOR DUTY POLICY)

1. Being absent is defined as not getting approval from the direct supervisor at least 48 hours in advance for a missed shift. It is the responsibility of the member to find suitable coverage for the assigned shift. The only exception to this is if the member is sick or injured.,The direct supervisor should be notified as soon as possible.
2. Tardiness is considered being 5 minutes (or more) late, for a scheduled shift. If the member is going to be late for a scheduled shift the direct supervisor should be notified immediately.
3. Absenteeism or tardiness that is unexcused **OR** excessive (more than 3 occurrences in one year) is grounds for disciplinary action, including dismissal.
4. Not contacting the direct supervisor within one hour after the start of a scheduled shift is considered an unreported absence. Any unexcused/unreported absence is grounds for disciplinary action.

1000.2.6 OVERTIME/COMPENSATORY TIME (REFER TO THE OVERTIME POLICY)

1. 40 Hour non-exempt employees - Overtime is defined as work in excess of forty (40) hours per week. Each employee has a set scheduled shift and it is important that each employee adhere to that schedule. Overtime can be accrued for District training, approved administrative duties, and after hours emergency calls. Overtime for reasons other than those previously specified must be approved by the administrative staff. For additional clarity see the current FLSA guidelines at http://www.dol.gov/whd/flsa/.
2. Overtime for Section 207(k) employees is defined as work in excess of 212 hours per 28 day work period. Each employee has a set scheduled shift and it is important that each employee adhere to that schedule. Overtime can be accrued for District training, approved administrative duties, and after hours emergency calls. Overtime for reasons other than those previously specified must be approved by the administrative staff. For additional clarity see the current FLSA guidelines at http://www.dol.gov/whd/flsa/.
3. Overtime shall be accrued at the rate of 1 ½ times the regular rate.

4. Compensatory Time (Comp Time), which is defined as time off in lieu, refers to a type of work schedule arrangement that allows exempt employees to take time off instead of utilizing PTO and taking the accrued paid hours off at some future date.

5. Comp Time will be accrued at 1 ½ times the regular rate and can be used with advanced notice after earned. Comp Time must be used before Paid Time Off hours are expended.

6. Overtime accrued for hourly employees should be recorded on the Time Detail Sheet listing the date, time, and reason for the overtime and turned in with the employee's timecard. Overtime reports will be reviewed by the administrative staff.

1000.2.7 TIME EXCHANGE (REFER TO THE TIME EXCHANGE POLICY)

1. Section 207(k) full-time employees are allowed to substitute for one another in the form of a time exchange. When the time exchange occurs, the hours worked substituting for another employee are excluded from the overtime calculation.

2. Part-time and volunteer firefighters are not eligible to be substituted for a full-time firefighter in a time exchange.

3. To be eligible for the time exchange, the employee must be able to make the decision to substitute for another employee without coercion. Each employee is allowed to decline to substitute without being required to justify the decision.

4. Time Exchange hours are not required to be recorded on the employee's time card. Hours should be logged as PAID for the employee that was originally scheduled, and ON DUTY for the employee that is working.

5. Time Exchanges between employees are recommended to be made within the same 28 day work period.

1000.2.8 UNIFORMS (REFER TO THE UNIFORM REGULATIONS POLICY)

1. All on–duty members are required to be in proper uniform provided by the District, at all times when on-duty or engaged in district related activities. An exception may be made for administrative employees who are not responding to emergency calls. Such employees should wear attire suitable for a professional office environment.

2. Firefighters may wear approved NTFD PT clothing after 1800 hours in the crew quarters.

3. Members shall maintain an adequate supply of uniforms to meet the needs of their assignment and maintain the uniforms in an acceptable condition.

4. Note: This policy does not supersede the District regulations regarding the use of any personal protective equipment (PPE).

1000.2.9 VOLUNTEER MEMBERSHIP CONDITIONS

This section shall apply to all volunteer personnel who desire to respond with the NTFD to emergencies where specific training is necessary.

1. Introduction to Firefighting requirements

(a) These requirements shall be completed before assignment of pagers, electronic notification platforms and permission to respond for calls.

(b) Annual NFPA 1582 Firefighter Physical Exam

(c) Healthcare Provider CPR certification.

(d) NIMS 100, 200, 700 online courses in basic incident command training.

(e) Probationary Position Task Book completed within 4 months of start date.

2. Basic Training Module - These certifications require a large time commitment above and beyond the normally scheduled District training and are recommended for all volunteers wishing to respond to emergency calls.

    (a) NFPA Firefighter I

    (b) NFPA Wildland Firefighter I

    (c) Utah State EMT certification

3. Volunteer firefighters are required to fulfill at least 36 hours each month on a shift at a station.

1000.3 COMPENSATION

1000.3.1 PAY DAYS

1. Pay periods are 14 days, from Saturday 07:00 a.m of the first week until Saturday 06:59 a.m. of the second week. Pay day occurs every other Friday and is paid on the next Friday following the end of the pay period.
2. Direct deposit is the preferred payment method used by the District. Employees will be given a paystub documenting the payroll activity.
3. Pay days that fall on a holiday in which the bank is closed will be paid on the previous Thursday at the discretion of the bank.

1000.3.2 TIMECARDS

1. Hourly employees are required to track their compensable time by entering their shift start time, shift end time, and total hours worked on an electronic timecard. These hours should be updated on a daily basis.
2. Salary employees are required to track their total hours worked on an electronic timecard. These hours should be updated on a daily basis.
3. Timecards must be verified and signed by the employee and submitted to the Administrative Assistant no later than the Monday following the end of the pay period by 0900 hours.

1000.3.3 MEAL AND REST PERIODS

1. 40 hour non-exempt employees may receive a one (1) hour non-compensated meal period for a regular eight (8) or ten (10) hour shift.

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2. 207(k) firefighters shall be given compensated meal periods.
3. Employees may take a 15-minute compensated rest period during each four hour work period. If an employee chooses not to take a break, no additional compensation will be given.
4. Any exceptions to adjust or accumulate the meal and rest periods to accommodate a shorter work day must be approved in advance by the direct supervisor.

1000.3.4 CELL PHONE REIMBURSEMENT ALLOWANCE (REFER TO THE PERSONAL COMMUNICATION DEVICES AND INFORMATION TECHNOLOGY USE POLICIES)

1. Cell phone reimbursement is approved as per the Fire Chief.
2. Refer to the Cell Phone Reimbursement policy for further details.

1000.3.5 SALARY AND WAGE COMPENSATION REVIEW (REFER TO THE PERFORMANCE EVALUATIONS POLICY)

1. The Board is responsible for negotiating the Fire Chief's salary and benefit package.
2. Full and part-time employees are eligible for 2.5% compensation increases based on their matching Pay Step per the NTFD Step Plan and a level of Meets Expectations or higher on their annual evaluation.

1000.3.6 VOLUNTEER COMPENSATION

1. Volunteers do not qualify for monetary compensation or benefits.
2. NTFD will provide training and educational opportunities per budgetary constraints.
3. NTFD will provide all required uniforms, personal protective equipment (PPE) and emergency pagers.
4. NTFD will enroll volunteers in other such volunteer incentive programs as they may become available.

1000.4 EMPLOYEE BENEFITS

1000.4.1 PAID TIME OFF (PTO) (REFER TO THE PTO PROCEDURES)

1. The Paid Time Off (PTO) program will cover leave for vacation, sickness, and personal leave for full-time employees.
2. Temporary and part time employees are not eligible for PTO.
3. Permanent Full time administrative employees will earn the following:

Years of Employment	PTO Earned Per Bi-Weekly Pay Period	PTO Earned Annually	PTO Carry Over Limit
Less than 5 Years	5 hours	130 hours (16.25 days)	416 hours (52 days)
5-9 years	6 hours	156 hours (19.5 days)	416 hours (52 days)
10-14 years	7 hours	182 hours (22.75 days)	416 hours (52 days)

15+ Years	8 hours	208 hours (26 days)	416 hours (52 days)

4. Permanent Full time firefighters will earn the following:

Years of Employment	PTO Earned Per Bi-Weekly Pay Period	PTO Earned Annually	PTO Carry Over Limit
Less than 5 Years	9.23 hours	240 hours (10 days)	696 hours (29 days)
5-9 years	10.15 hours	264 hours (11 days)	696 hours (29 days)
10-14 years	12 hours	312 hours (13 days)	696 hours (29 days)
15+ Years	13.38 hours	348 hours (14.5 days)	696 hours (29 days)

5. Total PTO Hours carried over cannot equal more than the maximum amount of 416 hours for Permanent Full time administrative employees or 696 hours for Permanent Full time firefighters/employees from year to year defined as the first pay period of the year to the last pay period of the year

6. PTO may be accumulated and rolled over from one year to the next; however, employees are encouraged to use their PTO throughout the year as it is intended to allow for time off for physical and mental well-being.

7. PTO accruals are based on continuous service with NTFD. Employees who terminate and return to work at a later date may retain their years of employment and coordinating PTO accrual rate but must start their accrual balance over.

8. An employee must be employed a minimum of 90 days before being eligible to use accrued PTO. PTO begins accruing on the first day of employment but no benefit is paid out for 90 days.

9. Accrued and unused PTO will be paid out upon resignation if at least 10 days advance written notice of resignation is given.

10. If an employee resigns or is terminated within the first 180 days, no PTO will be paid out, or until a successful probation is completed.

11. If an employee is terminated for cause, accrued and unused PTO/Comp Time will be paid out at the discretion of the Fire Chief and the Board of Trustees.

12. PTO may not fall below zero for employees. If an employee needs to schedule time off and has no available PTO, any time off will be taken as unpaid.

13. PTO must be submitted on the PTO Request Form.

14. PTO requests shall be submitted by the 15th of the month prior to the desired time off.

15. All additional PTO requests will be approved at the discretion of the Administrative Staff.

16. Every effort will be made to honor PTO requests. NTFD will attempt, but cannot guarantee, employee preferences for PTO vacation times. Scheduling must occur through the administrative staff, which will develop the schedule on a first come, first serve basis in such a way as to ensure NTFD operations will be minimally impacted.

17. NTFD participates in a PTO sharing/donation program. See the full policy for details.

1000.4.2 FUNERAL LEAVE

1. NTFD will grant all full-time employees funeral leave of up to 40 hours off with pay. Full time firefighters will be granted up to 48 hours off with pay. Funeral leave may be approved in the death of an employee's spouse or significant other, children, step-children, mother, father, brother, sister, step-parents, grandchild, grandparent, spouse's grandparent, mother-in-law, father-in-law, sister-in-law, brother-in-law, daughter-in-law, or son-in-law. Such leave must be authorized by the administrative staff.
2. Upon the employee's request, additional days may be granted, which must be approved by the administrative staff. If PTO leave is available, this benefit will be used for the additional days; otherwise the additional days will be unpaid.
3. Temporary and part-time employees are not eligible for paid funeral leave.

1000.4.3 JURY DUTY (REFER TO THE SUBPOENAS AND COURT APPEARANCES POLICY)

1. Time off for Jury Duty will comply with Federal Law.
2. Permanent full-time employees who are called to serve on a jury while on-duty will be granted a leave of absence with pay. The employee must sign over their jury duty compensation check to the District.
3. Temporary and part-time employees are not eligible for paid Jury Duty leave. However, employees will be granted a non-paid leave of absence. These employees are eligible to retain their jury duty compensation.
4. Ample notice should be given by an employee who is called for jury duty to arrange for a replacement.
5. Verification of jury duty will be required.
6. Jury duty does not require constant court attendance in many instances. When this is the case, the employee should report back to work.
7. Jury duty is not charged against PTO.

1000.4.4 HOLIDAYS

1. Each permanent full-time administrative staff employee shall be granted holiday leave with pay for an observed holiday based on the number of hours the employee is normally scheduled to work that day at the regular rate in accordance with the following schedule:

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New Year's Day	January 1
Civil Rights Day	3rd Monday of January
Presidents Day	3rd Monday of February
Memorial Day	Last Monday of May
National Freedom Day/Juneteenth	June 19

Independence Day	July 4
Pioneer Day	July 24
Labor Day	1st Monday of September
Columbus Day	2nd Monday of October
Veterans Day	November 11
Thanksgiving Day	4th Thursday of November
Day after Thanksgiving	4th Friday of November
Christmas Day	December 25

- If any of the above listed holidays falls on a Saturday, all administrative staff employees shall take the preceding Friday as the holiday, and if it falls on a Sunday, then the employees shall take the following Monday as the holiday.

2. Section 207(k) full-time employees shall be paid 5.5 hours of holiday pay each pay period at the regular rate. These employees are expected to work the scheduled shift even if it falls on an above listed holiday. Additional compensation (i.e. double time) is not granted for working on the holiday.

3. Temporary and part-time employees are not eligible for paid holiday leave.

1000.4.5 HEALTH INSURANCE (REFER TO THE HEALTH INSURANCE BENEFITS PROCEDURE)

1. North Tooele Fire District offers a health and dental insurance benefit to eligible employees and their dependents.

2. A portion of the premiums are paid by NTFD. This portion may vary according to the plan offered and the cost of the plan.

3. An employee will be eligible for insurance only when they work an average of 30 or more hours per standard work week (Saturday through Friday).

4. Employees that are hired as full time employees will be eligible to begin coverage the first of the month following one month of full time employment.

5. If a part time employee changes to a full time employee, their full time hire date will be based on the date that they begin working 30 or more hours per week.

6. Eligible employees may enroll themselves, their spouse and/or their qualifying dependents in the medical and/or dental portions of the plan. Dependents cannot be enrolled unless the employee is enrolled.

7. When an employee cancels coverage (such as separation of employment or otherwise becoming ineligible for coverage), per the current contract with the insurance provider, benefits coverage will continue until the last calendar day of the month in which the employee cancels coverage. For example, if an employee resigned effective May 10th the coverage will continue until May 31st.

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8. Upon separation, the employee will be responsible for their entire monthly deduction amount. When possible, the deduction will be calculated in the employee's final paycheck. In the instance that the final paycheck does not cover the amount of the premium, the employee will be held liable for the balance.
9. The NTFD open enrollment period will be January 15 – February 15 of each year. If an employee needs to make a change in coverage outside of open enrollment, the change must be made in writing within 30 days of an eligible event. Eligible events include: marriage, adoption, birth, loss of other coverage, full time hire date or divorce. It is the employee's responsibility to complete the necessary change forms and applications for all additions, deletions, and changes.
10. If an employee, their spouse, and/or dependents have been on the plan for at least three continuous months prior to continuation of coverage and become ineligible for the current plan, they may be eligible for state Cobra continuation of coverage. The employee, their spouse and/or dependents may continue coverage for 12 months at their own expense by paying 100% of the premium, subject to the requirements of Utah State mini-Cobra rules for continued eligibility. NTFD may charge an administrative fee of up to 2% to the employee to administer Cobra. Examples of events qualifying for Cobra coverage include, but are not limited to divorce, a dependent turning 26 years of age, and separation of employment.

1000.4.6 DISABILITY BENEFITS (REFER TO THE DISABILITY BENEFIT POLICY)

1. The disability benefit provided by NTFD is an employer-funded plan providing income replacement for employees who are unable to work due to illness, pregnancy or non-work related injury.
2. A regular full-time employee who has completed six months of continuous employment and who is unable to work due to non-work related illness, non-work related injury or pregnancy that meets the definition of disability is eligible.
3. The employee must have exhausted all PTO.
4. An employee receiving workers' compensation or disability pay under any state or federal plan is ineligible for this benefit.
5. To be eligible for continued disability benefits, the employee must not engage in outside employment and is expected to avoid activities that may delay recovery and return to work.
6. Medical certification of the disability is required.
7. Short Term Disability and Long Term Disability Benefits are available under this program.

1000.4.7 RETIREMENT (REFER TO THE RETIREMENT BENEFITS PROCEDURE)

1. North Tooele Fire District offers a retirement benefit through the Utah Retirement System (URS) to employees that work 20 or more hours per week and receive a qualifying benefit.
2. NTFD participates in the following URS plans:

(a) Public Employees Retirement System

1. Tier 1 (for employees with eligible service prior to July 1, 2011)

    (a) Noncontributory Local Government – Fund 15

2. Tier 2 (for employees with eligible service beginning on or after July 1, 2011)

    (a) Defined Benefit Hybrid Local Government – Fund 111

    (b) Defined Benefit Contribution Only Local Government – Fund 211

(b) Firefighters Retirement System

1. Tier 1 (for employees with eligible service prior to July 1, 2011)

    (a) Firefighters Division A – Fund 31

2. Tier 2 (for employees with eligible service beginning on or after July 1, 2011)

    (a) Defined Benefit Hybrid Firefighters – Fund 132

    (b) Defined Contribution Only Firefighters – Fund 232

3. In the event that an employee is post-retired, NTFD will make an equitable contribution to the employee as wages and not to the employee's 401(k) account. The contribution will be a discretionary (taxable) payment and will not be considered a part of the employee's base wage or salary. NTFD will make every effort to administer an equitable contribution to each employee.

4. Due to the complexity of the plans, employees should refer to the publications prepared by URS regarding questions concerning the plans. URS employees are also available to answer questions. Publications and contact information are available online at http://www.urs.org.

1000.4.8 401(K), 457, AND IRA ELECTIVE DEFERRED SAVINGS PLANS (REFER TO THE DEFERRED SAVINGS PLAN PROCEDURE)

1. NTFD participates in the Utah Retirement System's (URS) deferred contribution savings plans in order for employees to defer a portion of their income as a means to provide supplemental retirement income through a plan administered by URS.

2. Deferred Saving plans:

    (a) 401(k) (pre-tax deferral)

    (b) 457 (pre-tax deferral)

    (c) Traditional IRA (after tax deferral)

    (d) Roth IRA (after tax deferral)

3. Employee contributions to the plans are elective (voluntarily withheld from employee wages).

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4. All paid employees, regardless of benefit eligibility, can elect to participate in the deferred savings plans offered through URS.
5. At this time there will be no match provided by NTFD for elective deferrals.
6. Due to the complexity of the plans, employees should refer to the publications prepared by URS regarding questions concerning the plans. URS employees are also available to answer questions. Publications and contact information are available online at http://www.urs.org.

1000.4.9 TRAVEL (REFER TO THE TRAINING AND TRAVEL POLICY)

1. When it is necessary for amember to travel out of town on business/training, compensation for use of a personal vehicle may be made at the annually published Federal mileage rate (www.irs.gov), however, when possible a District vehicle should be utilized.
2. Members may be provided per diem at the current State of Utah rate. An overnight stay is required to receive a daily per diem.
3. Overnight accommodations must be previously arranged through the District office. Reimbursements after the fact for overnight accommodations are not guaranteed.
4. Travel arrangements must be pre-approved by the administrative staff.

1000.4.10 VOTING LEAVE (REFER TO THE ON-DUTY VOTING IN STATEWIDE ELECTIONS POLICY)

1. Time off for voting will comply with Utah State Law 20A-3-103.
2. Employees will be allowed up to two (2) hours of paid time off to vote if the employee does not have three (3) or more consecutive off-duty hours in which to vote while the polls are open. Voting leave should be scheduled prior to Election Day.

1000.5 WORKPLACE INJURY (REFER TO THE WORK-RELATED ILLNESS AND INJURY REPORTING POLICY AND THE EXPOSURE CONTROL PLAN)

1000.5.1 PHYSICAL INJURY

1. If an injury occurs while on the job it must be reported immediately to the direct supervisor. The Fire Chief and District Administrator also need to be notified within 24 hours of the incident.
2. All non-emergent injuries should be evaluated to determine if medical treatment is necessary. Members should report to the Mountain West Worx Clinic to receive treatment. If the injuries are life threatening then emergency medical care should be administered and the member should be treated at an appropriate emergency medical center. The injured member should be accompanied by another crew member or administrative staff member as necessary.
3. An Employers First Report of Injury or Illness Form must be filled out by the member with the assistance of the District Administrator within 72 hours of the incident.

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4. All appropriate Workers Compensation claims will be submitted on the member's behalf by the District Administrator.

1000.5.2 EXPOSURE INJURY

1. If an exposure to blood or Other Potentially Infectious Materials (OPIM) occurs it must be reported immediately to the direct supervisor. The Fire Chief and the District Administrator should be notified within 24 hours of the incident.
2. Initial first aid should be administered and an immediately available confidential medical evaluation and follow-up should be conducted by Mountain West Medical Center Emergency Room, MWMC Worx Clinic.
3. An Exposure Incident Form and Employers First Report of Injury or Illness Form must be filled out by the member with the assistance of the District Administrator within 24 hours of the incident.
4. All appropriate Workers Compensation claims will be submitted on the member's behalf by the District Administrator.

1000.6 DISCIPLINE AND GRIEVANCE PROCEDURES

1000.6.1 PERSONAL CONDUCT

1. Members shall act in a professional manner when representing the District. Individuals should take pride in their personal appearance. Punctuality, willingness to be of service, and courtesy should be observed at all times. If the member chooses to wear NTFD issued attire while off-duty or display NTFD logos, the member will be expected to represent NTFD in a professional manner. Members shall keep District business out of social conversation. The confidential affairs of the District are not proper subjects for public discussion. Members may be disciplined for any conduct that discredits the District whether on or off duty. (Refer to the Conduct and Behavior Policy).
2. Refer to the Personal Communication Devices Policy and Information Technology Use Policy for use of Personal devices such as cell phones, laptop tablets, etc.
3. The District endorses the secure use of social media to enhance communications and informational exchange. The District recognizes the role that social media plays in the personal lives of fire district personnel and the effect it can have in their official capacity as firefighters. Members should refer to the District's Social Media Policy for further details or information. Members may be disciplined for any social media conduct that discredits the District. (Refer to the Member Speech, Expression and Social Networking Policy).

1000.6.2 GRIEVANCE PROCEDURE (REFER TO THE GRIEVANCE PROCEDURE AND THE ANTI-RETALIATION POLICIES)

1. Grievances shall be handled quickly and fairly without retaliation against a member who files a grievance, whether or not there is a basis for the grievance.
2. No member may retaliate against another person for reporting or making a complaint or opposing a practice believed to be improper, unethical, wasteful, or retaliatory or participating in any investigation.

3. Members are encouraged to communicate with their direct supervisor regarding any workplace problem or issue they feel needs immediate attention. It is recognized, however that there may be times where the use of the normal chain of command may not be appropriate if the direct supervisor is part of the concern. Any member who feels threatened about reporting to their direct supervisor may report this information to the Fire Chief without following the chain of command, or the Board of Trustees if the complaint is regarding the Fire Chief.
4. Upon receipt of an oral or written grievance, the receiving supervisor will document the grievance and forward the complaint to the Fire Chief to begin an investigation, or the Board of Trustees if the complaint is regarding the Fire Chief.
5. All attempts will be made to resolve the grievance in a reasonable amount of time, generally seven days.

1000.6.3 DISCIPLINE PROCEDURE (REFER TO THE PERSONNEL COMPLAINTS POLICY)

1. The NTFD will address all occasions of member misconduct in accordance with the Progressive Disciplinary Procedures and the Personnel Complaints Policy.

1000.7 SPECIAL POLICIES AND PROCEDURES

1000.7.1 ACCIDENT REPORTING PROCEDURES (REFER TO THE TRAFFIC ACCIDENTS POLICY)

1. All motor vehicle accidents involving NTFD vehicles and public/private property must be reported immediately to a direct supervisor and law enforcement.
2. All motor vehicle accidents involving only NTFD vehicles and NTFD property must be reported immediately to the Fire Chief or his/her designee. Contact law enforcement if applicable.
3. All claims for damages as a result of a motor vehicle accident, either for or against the District, will be handled by the Fire Chief.
4. Members should not admit guilt/liability of an accident. Post accident, members should not sign statements concerning the liability of an accident or accept any settlement presented by insurance representatives for the other party.
5. Members involved in a motor vehicle accident are required to submit for post-accident drug/alcohol testing. Refer to the NTFD Drug and Alcohol Policy for additional information.
6. If involved in a motor vehicle accident:
   (a) Contact Dispatch either by radio or 911 concerning injuries or property damage and render aid as necessary.
   (b) Do not move either vehicle unless it is creating a traffic hazard.
   (c) Call law enforcement immediately.
   (d) Under the direction of the Fire Chief or his/her designee, prepare a written report including pictures and copies of witness statements immediately prior to leaving the scene.

7. If involved in an NTFD property only accident:
    (a) Prepare a written report including pictures and copies of witness statements immediately and forward to the District office.
8. Written report should include the following:
    (a) Unit ID or Apparatus Number
    (b) Exact accident location
    (c) An indication of need for additional medical assistance
    (d) An estimate of the extent and nature of the injuries and vehicle damage
    (e) Indication on whether the vehicle is drivable
    (f) Indication of need for cover assignment
9. Reviews for accidents involving NTFD vehicles shall be conducted by an ad-hoc committee with a recommendation to the Fire Chief.
10. Members involved in two or more motor vehicle accidents within a twelve month period, while on District business, where the individual is at fault, may be terminated.

1000.7.2 UNLAWFUL/UNWANTED DISCRIMINATION, HARASSMENT, AND RETALIATION (REFER TO THE DISCRIMINATORY HARASSMENT AND THE ANTI-RETALIATION POLICIES)

1. Unlawful/unwanted discrimination or harassment will not be tolerated in any form. The District prohibits all forms of discrimination and harassment, including any employment-related action by a member that adversely affects an applicant or member and is based on race, color, religion, sex, age, national origin or ancestry, genetic information, disability, military service, sexual orientation, and other classifications protected by law.
2. Members are encouraged to promptly report any discriminatory, retaliatory or harassing conduct or known violations of this policy to a supervisor.
3. Retaliation will not be tolerated.

1000.7.3 REASONABLE ACCOMMODATIONS (REFER TO THE DISCRIMINATORY HARASSMENT POLICY)

1. Members with bona fide disabilities will be afforded reasonable accommodations except when such accommodations would interfere with a bona fide occupational qualification.

1000.7.4 DRUG/ALCOHOL/TOBACCO USE (REFER TO POLICY THE SMOKING AND TOBACCO USE AND DRUG/ALCOHOL-FREE WORKPLACE POLICIES)

1. The District will provide a drug/alcohol/tobacco-free workplace. The unlawful manufacture, distribution, dispensing, possession, or use of a controlled or unauthorized substance is prohibited in the District workplace and action will be taken against members for violation of such prohibitions.

2. No member shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the member uses any controlled substance, except when the use is pursuant to the instructions of a physician who has advised the member that the substance does not adversely affect the member's ability to safely perform his/her job functions.

3. No member shall report for duty, remain on duty, or perform safety-sensitive functions within twelve hours after using alcohol or while having an alcohol concentration of 0.04 percent or greater (0.04 g/dL or greater).

4. One or more of the following actions will be taken upon receiving notice with respect to any member who is suspected or charged with, or convicted of any drug/alcohol related event whether on or off duty:

   (a) action up to and including termination; or

   (b) require such member to participate satisfactorily in a drug/alcohol abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health enforcement, or other appropriate agency.

5. The use of any tobacco substance, including but not limited to cigarettes, cigars, chewing tobacco, and electronic cigarettes is strictly prohibited while on-duty or while performing any District function (public education, training, etc.).

6. NTFD will comply with the Utah Indoor Clean Air Act. As such, smoking is prohibited entirely at all District fire stations or within 25 feet of any District owned building. Additionally, smoking is prohibited while operating all District owned vehicles and apparatus.

Overtime/Compensatory Time

1009.1 PURPOSE AND SCOPE

The purpose of this policy is to identify the use and management of overtime and compensatory time by North Tooele Fire District employees.

1009.2 DEFINITIONS

40 Hour non-exempt employees - Overtime is defined as work in excess of forty (40) hour per week.

Overtime for Section 207(k) employees is defined as work in excess of 212 hours per 28 day work period.

Overtime shall be accrued at the rate of 1 1/2 times the regular rate.

Compensatory Time (Comp Time), which is defined as time off in lieu, refers to a type of work schedule arrangement that allows exempt employees to take time off utilizing PTO and taking the accrued PTO off at some future date.

Comp Time shall be accrued at the rate of 1 1/2 times the regular rate.

Each employee has a set scheduled shift and it is important that each employee adhere to that schedule. Overtime can be accrued for District training, approved administrative duties, and after hours emergency calls.

Overtime for reasons other than those previously specified must be approved by the Fire Chief. For additional clarity see the current FLSA guidelines at http://www.dol.gov/whd/flsa/.

1009.3 POLICY

It is the policy of the North Tooele Fire District to maintain a degree of flexibility concerning the overtime policy due to the nature of fire service work and the needs of the District.

1009.4 PROCEDURE

Overtime may be available due to unforeseen personnel absences, emergency incidents or constant staffing requirements. The Fire Chief or the authorized designee should develop a plan for the fair distribution of both the workload and the income opportunity. The plan should consider the District's interest in managing overtime costs.

Any instance of work that requires overtime compensation shall be approved in advance by a direct supervisor. If circumstances do not permit prior approval, then approval shall be sought as soon as practicable during the overtime shift and in no case later than the end of the shift in which the overtime is worked.

Employees classified as non-exempt by the Fair Labor Standards Act (FLSA) are not authorized to volunteer work time to the District.

1009.4.1 COMP TIME FOR SALARY EXEMPT EMPLOYEES
Salary Exempt employees are not subject to overtime, however, employees are able to earn comp time at the applicable rates. Comp time may be used in lieu of PTO with advanced notice after earned.

1009.5 ACCOUNTING FOR OVERTIME
Employees should record the actual time worked in an overtime status.

1009.5.1 ACCOUNTING FOR PORTIONS OF AN HOUR
Authorized overtime work shall be accounted in the increments as listed:

TIME WORKED	**RECORD**
Up to 15 minutes	.25 hour
16 to 30 minutes	.50 hour
31 to 45 minutes	.75 hour
46 to 60 minutes	1 hour

Physical Asset Management

219.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for maintaining a system of inventory and accountability over the district's physical assets.

This policy replaces the previous Surplus Property policy.

219.1.1 DEFINITIONS

Definitions related to this policy include:

Physical assets – Any tangible items of value, including but not limited to:

- Materials.
- Machinery.
- Tools and equipment.
- Apparatus, ambulances, and command and support vehicles.
- Office supplies.
- Furniture.
- Firefighting tools and appliances, including hose, power tools, and communications devices.

Physical asset management – The process of tracking and maintaining the district’s physical assets.

219.2 POLICY

It is the policy of the district to accurately inventory, track, maintain, and dispose of its physical assets owned by the District in a manner that controls costs, avoids waste, and promotes the district's mission.

219.3 RESPONSIBILITIES

The [Administrator] or the authorized designee should be responsible for the inventory, maintenance, and disposal of district physical assets, including:

(a) Maintaining compliance with federal, state law, and local laws regarding physical asset management, inventory control, and reporting requirements.

(b) Maintaining compliance with any grant requirements associated with physical asset purchases.

(c) Developing procedures for the implementation of this policy, including:

1. Procedures for disposal of all district-owned physical assets in accordance with federal, state, and local law.
2. Procedures for safe disposal of hazardous waste.

3. Procedures for handling surplus and obsolete physical assets.

4. Procedures to inventory assets according to internal reporting deadlines (e.g., quarterly, annually).

(d) Developing a physical asset management plan to track the district's physical assets and maintain accurate and complete records related to these assets. The plan should include:

1. A minimum value of the physical assets that are subject to this policy, the plan, and the implementing procedures.

2. An inventory control and recordkeeping system to account for the movement, storage, maintenance, use, loss, damage, destruction, and disposal of the district's physical assets.

3. Routine internal and external audit practices.

4. Procedures to access physical assets for reuse, transfer, recycling, or disposal.

(e) Designating members as appropriate to assist with inventory under the physical asset management plan.

(f) Annual physical asset acquisition planning.

219.4 IDENTIFICATION OF PHYSICAL ASSETS

Physical assets should be identified using a system to identify and locate the items. The following information regarding the item should be maintained using an inventory control system and method of recordkeeping established in the physical asset management plan:

(a) A description of the item, including but not limited to:

1. Make, model, and serial number

2. Physical dimensions and weight

3. Color, material, and other physically distinct qualities

4. Warranty and/or recall information, if any

(b) The specific location where the item can be found

(c) The acquisition date of the item, as well as the amount and funding source for the acquisition

(d) The intended and actual use of the item

(e) The expiration of an item's lease or loan terms

219.5 SURPLUS OR OBSOLETE ASSETS

When the district no longer utilizes a physical asset, the asset should be identified as surplus or obsolete. If the physical asset retains value, the item should be stored as surplus or handled in accordance with the procedures established pursuant to this policy. If the physical asset is deemed obsolete, the item shall be disposed of in accordance with this policy.

219.5.1 STORAGE

When practicable, physical assets that retain value but are not being utilized should be stored in lieu of disposal. Physical assets in storage are subject to routine inventory and revaluation. If the physical asset's value is less than the cost of storage, the District should pursue disposal of the item in accordance with this policy.

219.5.2 TRANSFERS

When a physical asset is transferred from one district to another, the value of the physical asset should transfer with the asset. Interdistrict transfers shall be documented through the inventory control and recordkeeping system implemented by the physical asset management plan.

219.6 LOSS, DAMAGE, OR DESTRUCTION

Loss, damage, or destruction of district physical assets shall be handled in accordance with the procedures established pursuant to this policy and the Use of District-Owned and Personal Property Policy, as applicable.

219.7 USAGE MONITORING

Physical asset performance should be regularly monitored for functionality, utility, wear-and-tear, and cost-effectiveness. Usage monitoring of the district's physical assets should include the duration of use (e.g., daily use and number of hours in use), user satisfaction, costs of operating the asset, and the asset's contribution to employee performance and overall productivity.

219.8 MAINTENANCE

Routine maintenance of physical assets should be proactive to limit interruption of the district's daily operations. Employees should report any physical asset performance issues to a supervisor.

Maintenance requests and reports shall be recorded in the inventory control and recordkeeping system implemented by the physical asset management plan. The [Executive_Board] or the authorized designee shall routinely evaluate maintenance expenditures to determine whether continued maintenance is beneficial.

219.9 DISPOSAL

Physical assets slated for disposal should be evaluated for salvage value (e.g., items containing reusable materials like aluminum or copper) or transferred or disposed of in accordance with the procedures established pursuant to this policy.

219.10 INVENTORY AND REPORTS

Routine inventory of physical assets should be conducted for purposes of loss control, revaluation, retagging, documenting asset movement and condition, disposition and acquisition planning, and obtaining adequate insurance coverage.

All internal controls and inventories related to physical asset management shall be accurately documented and subject to both internal and external audit. Inventory reports should include an explanation of any discrepancies from the previous period.

All inventory documentation shall be retained and stored in accordance with the records retention schedule.

219.11 TRAINING

Members and supervisors accountable for the proper care, use, transfer, maintenance, storage, loss, and disposition of all district physical assets should receive training regarding their responsibilities under the physical asset management plan.

Time Exchange

106.1 PURPOSE AND SCOPE
The purpose of this policy is to identify the use and management of Time Exchanges by North Tooele Fire District employees and to establish a time exchange request process.

106.2 POLICY
It is the policy of the North Tooele Fire District to maintain a degree of flexibility concerning the time exchange policy due to the nature of fire service work and the needs of the District.

106.3 ELIGIBILITY
1. Section 207(k) full-time employees are allowed to substitute for one another in the form of a time exchange.
2. Part-time and volunteer firefighters are not eligible to substitute for a full-time firefighter.
3. To be eligible for the time exchange, the employee must be able to make the decision to substitute for another employee without coercion.
4. Each employee is allowed to decline to substitute without being required to justify the decision.
5. Time Exchanges shall only occur between equivalent qualified positions.

106.4 ACCOUNTING FOR THE TIME EXCHANGE
1. When the time exchange occurs, the hours worked substituting for another employee are excluded from the overtime calculation.
2. Time exchange hours are not required to be recorded on the employee's time card.
3. Hours should be logged as PAID for the employee that was originally scheduled, and ON DUTY for the employee that is working.
4. Time Exchange hours must be submitted via Crew Sense.
5. Time Exchanges between employees are recommended to be made within the same 28 day work period.
6. Trades are a privilege and can be revoked at the discretion of the Fire Chief.

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Payroll Handbook

101.1 PURPOSE

This purpose of this handbook is to establish the procedures used for processing the bi-weekly, monthly, and quarterly payroll.

101.2 BI-WEEKLY PAYROLL

1. Payroll is processed bi-weekly.
2. The pay period runs from 07:00 a.m. Saturday to 06:59 a.m.Saturday for a two-week period with the pay date on the following Friday.
3. Board pay is issued on the second pay date of each month and is calculated automatically in the payroll software.

101.2.1 TIME SHEETS

1. Time cards ~~sheets~~ are due by 9:00pm ~~am~~ the Sunday ~~Monday~~ following the end of the pay period.
2. Collect time cards ~~sheets~~ from all employees.
3. ~~Print the Employee Payroll report from Firehouse for each employee except salaried employees.~~
4. Review time cards ~~sheets~~ for accuracy.
5. For Full-time employees - Compare the hours listed on each time card ~~sheet~~ to the ~~time detail sheet and to the Firehouse report. ERS report~~ . Crew Sense Payroll Summary Report.
6. ~~Verify PTO and other leave amounts (attach leave requests to the time sheet for non-exempt employees). The 5.5 Paid Holiday Hours for the full-time firefighters will not be in Firehouse.~~
7. Hours should be rounded to the quarter hour. ~~Hours should match the Firehouse report.~~
8. ~~Hours beyond the normal work shift should be supported on the time detail sheet. Dates on the time detail sheet should match dates on the time sheet.~~
9. If any discrepancies exist, the time card ~~sheet~~ should be given back to the employee for correction.
10. ~~NOTE: Employees submit a Firehouse Activity & Training Hours report with their time sheet. This report lists Hours along with Hours Paid. The Hours column includes the various activities, emergency calls, trainings, etc. separately. Some of these individual listings may be already accounted for in the On Duty Staffing Report hours which is why they are listed with zero hours paid; therefore, the Hours column may be greater than the Hours Paid column. It is the Hours Paid column that is used on the time sheet. The Points column can be disregarded. **This report is to aid the employee in completing their time sheet. The employee should verify the accuracy of the Firehouse~~

~~report and correct any discrepancies with their Captain. Payroll is processed and paid from the time sheet. The Firehouse Activity & Training Hours report is not attached to the time sheet.~~

11. ~~Have the Fire Chief sign the ERS 460 time sheet and the time detail sheet once all of the time sheets are accurate.~~

12. Update weekly hours worked for part-time and volunteer firefighters on the "20xx YTD Hours for Part-Time Firefighters" and "20xx YTD Hours for Volunteer Firefighters" spreadsheet (on the M: drive) for the current year. Add the dates for the current payroll in the "Week Of" column, enter the firefighter hours for the current payroll, and change the formula in the "Average" columns to include two more weeks of pay.

101.2.2 CASELLE SOFTWARE PAYROLL PROCESS - BI-WEEKLY

Open the Caselle accounting software and follow the Payroll-NTFD Each Pay Period checklist.

1. Set Up New Employees
   (a) Add new employees as needed by entering employee, wage, job, pay code, and direct deposit information.
   (b) Set up the new employee number as the number that is assigned to ERS (without the leading zeros).
2. Modify Existing Employees.
   (a) Make any necessary changes (i.e. W-4, direct deposit, pay rate, voluntary contributions, new pay codes, etc.).
3. Print Payroll Prelist.
   (a) Verify that the report dates match the pay period; use the default report; print report .
   (b) Use this as a worksheet for entering hours from the time cards ~~sheets~~ and other one-time adjustments into Caselle.
   (c) From the time cards ~~sheets~~, write Total Regular Hours to be Paid (for hourly employees only),
   (d) Total Other Overtime Hours to be Paid,
   (e) Total Base O.T. Hours to be Paid and Total PTO Hours to be Paid on the Payroll Prelist printout.
   (f) The 5.5 Paid Holiday Hours for the full-time firefighters is an automatic calculation in Caselle and does not need to be written on the Payroll Prelist.
   (g) If an hourly employee has Total Other Leave Hours to be Paid, those hours will need to be entered as well under an appropriate pay code.
   (h) Employees paid on salary do not need hours written except for PTO hours used in the current pay period.

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(i) Write any other one-time adjustments to employee pay or withholdings on the worksheet.

4. Enter Employee Hours and Exceptions.

    (a) Verify the current pay period and check issue dates in the options box.

    (b) Enter employee hours and exceptions that were written on the Payroll Prelist worksheet.

    (c) The 5.5 Paid Holiday Hours for the full-time firefighters needs to be manually entered.

    (d) Enter the employee number and the pay code from the prelist worksheet.

    (e) For pay codes with hours, put in the number of hours and return through the rest of the fields.

    (f) For pay codes with dollar amounts, put in the dollar amount and return through the rest of the fields.

    (g) Any deduction amounts entered should be entered as a positive number.

    (h) Repeat for all pay codes for this employee. For the next employee, go back to the employee number field.

    (i) Close the screen when finished with all employees.

5. Print Pay by Exception Report.

6. Balance Exception Hours to Prelist Total.

    (a) The total hours on the Pay by Exception Report should match the total hours manually written on the Payroll Prelist.

    (b) Verify that these numbers match and that they match the total number of hours on the time cards ~~sheets~~ (do not include the 5.5 Paid Holiday Hours for full-time firefighters or the total regular hours for salaried employees).

    (c) Verify the pay codes and the individual employee hours or amounts by pay code.

7. Calculate Payroll Checks.

    (a) Verify the current pay period and check issue dates in the options box; verify the exceptions listed; click "go".

    (b) Verify the dates, click ok.

    (c) Review the data on-screen to verify for accuracy.

    (d) Verify that Board pay is calculated on the 2nd pay date of each month and no other pay date in the month.

    (e) Watch for any aborted checks and review for accuracy.

    (f) Close the screen when finished reviewing.

8. Print Payroll Register – Detail.

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   (a) Verify that the report dates match the pay period; use the default report; print the report.

9. Review Register and Child Support.

   (a) Review pay codes, GL account numbers (see chart of accounts list in Administrative Assistant's files), pay rate, and all other amounts for each employee.

   (b) Make sure hours, withholdings, amounts and any payroll changes (from step 1 and step 2) are accurate.

   (c) Verify hours and pay code grand totals.

   (d) Calculate disposable income for all employees with child support using the spreadsheet linked in the checklist to verify amount of child support to withhold.

   (e) If any errors exist or changes need to be made, go back to the applicable step to correct them (i.e. modify employee, pay code setup, enter employee hours and exceptions).

   (f) Repeat steps 7 through 9 until the Payroll Register - Detail is accurate.

10. Update Leave Levels.

   (a) Click "go".

   (b) Print preview.

   (c) Verify results.

   (d) Only print to paper if an employee level changes.

11. Calculate Leave Time.

   (a) Click "go".

   (b) Verify results by comparing the accrual amount on the screen to the accrual amount on the time sheets for the full-time employees.

12. Print Leave Report.

   (a) ~~Verify that the numbers on this report match the leave numbers on the full-time employee time sheets~~.

   (b) If there are any errors in current PTO used, go back to step 4 to make any corrections.

   (c) Repeat steps 7 through 11 if necessary until the leave report is accurate.

   (d) If an adjustment to leave needs to be made due to a one-time event (i.e. an employee termination in the middle of the pay period), the adjustment can be entered in Payroll/Employees/Enter Leave Time Adjustments (the amount entered is the difference in hours, not the ending balance, and can be a negative number).

13. Calculate Benefit Amounts.

   (a) Click "go".

(b) Review the data on-screen to verify accuracy.

14. Print and review Benefits Register – Detail.

    (a) Review pay codes, GL accounts, and amounts for each employee.

    (b) Make sure amounts and any payroll changes are accurate.

    (c) Verify pay code grand totals.

    (d) If any errors exist, go back and correct the item (i.e. modify employee or pay code).

    (e) Repeat steps 13 through 14 until the benefits register is accurate.

15. Print Batch – Pay Code Transaction Reports.

    (a) Print the default reports.

    (b) Review each report for accuracy.

    (c) Print an extra copy of the Child Support ~~(see step 27 below)~~, an extra copy of the URS, ~~(see step 17 below)~~ and two extra copies of the IRS Pay Code Transaction Reports ~~(see step 29 below)~~.

16. Run Checkout.

    (a) Click "go".

    (b) Print the report.

    (c) Fix errors or recalculate if needed.

17. Print State Retirement Report.

    (a) Verify dates.

    (b) Browse to file M:\UN643.TRN; print preview; name file UN643.TRN; overwrite existing file; convert new data and print.

    (c) Verify that the total amount on the State Retirement Report matches the Pay Code Transaction Report - URS.

    (d) Attach the State Retirement Report to the copy of the Pay Code Transaction Report - URS.

18. ~~Upload URS Transmission File.~~ Create Direct Deposit File

    (a) ~~Go to the URS website and log in.~~ Verify pay period Dates.

    (b) Enter the deposit date (same day as pay date)

    (c) ~~Click on the Upload Transaction File link.~~ Browse to M:\\payroll.ach and click "GO" overwrite existing file and click the box (recreate transfer file for all employees).

    (d) ~~Upload the file M:\\UN643.TRN; print the upload confirmation.~~ Print Preview the file; verify the total number of deposits and the total amount of the deposit.

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(e) ~~Attach the URS Upload Transaction File confirmation to the other URS documentation (see step 17).~~ Print the "Payroll ACH File List" that is generated, verify that the net deposit amount matches the Direct deposit net pay code on the Payroll Register - Detail.

19. Print Payroll Register - Single Line Summary.

    (a) Verify the pay period dates.

    (b) Verify that the amounts on this report match the amounts on all of the previous reports.

20. Calculate Transmittal Amounts.

    (a) Click "go".

21. View Transmittal Register.

    (a) View for unpaid transmittals.

    (b) View on-screen and verify that the amounts match the pay code amounts from the batch reports in step 15.

22. Print Child Support Payment Transaction.

    (a) Log in to ExpertPay to review the automatic recurring EFT for the payment of child support withheld from employee paychecks.

    (b) Verify the EFT transaction and print the payment transaction report for the current payroll (click on the payment history tab; click on the Transaction ID number for the current pay period; print using the right mouse button).

23. Enter Transmittal Adjustment for Child Support.

    (a) In the Enter Transmittal Adjustments screen, select ExpertPay/Child Support (#6) in the transmittal field.

    (b) In the pay code field, select 70-02.

    (c) Enter the description as "EFT Transaction Fee", use account number 1-60-4240, and enter the amount of the fee from the payment transaction report in step 27. (check # & check date not needed).

24. ~~Upload URS Transmission File.~~ Print Payroll Direct Deposit Vouchers

    (a) ~~Go to the URS website and log in.~~ Verify the check issue date.

    (b) ~~Click on the upload Transaction File link.~~ Add Check number (The beginning check number is the date the check is issued followed by 01 (Ex. 2132501)).

    (c) ~~Upload the file M:\\UN643.TRN; print the upload confirmation.~~ Only the "include direct deposits" box should be checked.

    (d) ~~Attach the URS Upload Transaction File confirmation to the other URS documention (see step 17).~~ Print to screen and review each voucher for accuracy, once reviewed Print 1 copy and scan into computer to send Voucher Electronically to employees then attach Voucher to Timecard to get signed and approved by The Fire Chief or Deputy Chief.

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25. ~~Pay IRS.~~ Upload URS Transmission File.

    (a) ~~Use a copy of the Pay Code Transaction Report - IRS from step 15.~~ Go to URS website and log in.

    (b) ~~Combine the employee and employer SS and Medicare amounts and write the totals on the reports.~~ Click on the upload Transaction File link.

    (c) ~~Log in to the IRS EFTPS system to submit payment (see log in information in IRS 941 Taxes file in the Administrative Assistants's files).~~ Upload the file M:\\UN643.TRN; print the upload confirmation.

    (d) ~~Enter the tax form as 941.~~ Attach the URS Upload Transaction File confirmation to the other URS documentation.

    (e) ~~Enter the payment type as federal tax deposit.~~

    (f) ~~Enter the total payment amount from the Pay Code Transaction Report - IRS, the correct quarter, the correct year and the settlement date (use the pay date).~~

    (g) ~~Enter the SS, Medicare and Federal Tax Withholding amounts.~~

    (h) ~~Submit the payment.~~

    (i) ~~Print 2 Copies of the deposit confirmation.~~

    (j) ~~Log off after printing the confirmation.~~

26. ~~Pay URS~~ Pay IRS.

    (a) ~~Go to the URS website and log in.~~ Use a copy of the Pay Code Transaction report - IRS from Step 15.

    (b) ~~Click on the Pending Transmittals Link.~~ Combine the employee and employer SS and Medicare amounts and write totals on the Reports.

    (c) ~~Before submitting payment, wait for the URS confirmation report.~~ Log in to the IRS EFTPS system to submit payment (see log in information on the notepad in caselle).

    (d) ~~Once the confirmation report is available, print it.~~ Enter the tax form as 941.

    (e) ~~Submit the payment; print the payment confirmation.~~ Enter the payment type as a Federal tax deposit.

    (f) ~~Attach the URS payment confirmation to the other URS documentation (see steps 17 and 18).~~ Enter the total payment amount from the Pay Code Transaction report - IRS, the correct year and the settlement date (use the pay date).

    (g) Enter the SS, Medicare and Federal Tax withholding amounts.

    (h) Submit the payment.

    (i) Print 2 copies of the Deposit confirmation.

    (j) Log off after printing the confirmation.

27. ~~Print Payroll Direct Deposit Vouchers~~ Pay URS.

(a) ~~Verify the Check issue date.~~ Go to the URS website and log in.

(b) ~~The beginning check number is the date the check is issued followed by 01 (ex, 2072401).~~ Click on the Pending Transmittals Link.

(c) ~~Only the "Include direct deposits" box should be checked.~~ Before submitting payment, wait for the URS confirmation report.

(d) ~~Print to screen and review each voucher for accuracy.~~ Once the confirmation report is available submit payment.

(e) ~~Print a copy.~~ Attach the URS payment confirmation to the other URS documentation.

(f) ~~Scan voucher to your file and email out to correct employee.~~

(g) ~~Put the other copy with the timesheet; write the voucher number on the timesheet.~~

(h) ~~Have Fire Chief or Deputy Chief sign the timesheets with voucher.~~

28. Print Transmittal Vouchers (IRS, URS, Etc.)

(a) Set the check issue date as the pay date.

(b) The beginning check number is the date the check is issued followed by the number where the direct deposit vouchers left off (20724xx).

(c) Make sure only the IRS, URS, and ExpertPay/Child Support transmittals are selected.

(d) Verify the total amounts and click "ok".

(e) Print one copy of the URS and Expert Pay/Child support voucher and Two copies of the IRS voucher.

(f) Verify that the voucher amounts match the amounts actually paid online.

(g) Attach the URS voucher to the URS documentation (see steps 17,18, and 30 above); stamp the voucher for approval; get proper approval from the Fire Chief or the Deputy Chief.

(h) Attach the Expert Pay/ Child Support voucher to the reports printed in step 27; stamp the voucher for approval; get proper approval from the Fire Chief or the Deputy Chief.

(i) Make Two packets of the IRS documentation (IRS Transmittal Voucher, Pay Code Transaction report - IRS and IRS EFTPS Deposit Confirmation). Keep one packet for the IRS 941 Payroll file and Stamp the other packet to get the proper approval from the Fire Chief or Deputy Chief.

(j) NOTE: if it is the last pay date of the month also pay the Utah State Withholding Tax for the current month in this step (see monthly payroll checklist). Print Transmittal and attach to Utah State Withholding Transaction Reports.

(k) NOTE: if it is the last pay date of the Quarter also pay the State Unemployment Tax (SUTA) see the quarterly payroll checklist, Print Transmittal and attach to State Unemployment Tax Transaction Reports.

(l) The State Unemployment Tax does not need to be paid in this step before the current payroll is processed, but it should be completed before step 37.

29. View Transmittal Register - 2nd Time

    (a) View on- Screen for unpaid transmittals only.

    (b) Verify that the Transmittals you paid out for that Pay Period are no longer listed.

    (c) Verify the accuracy of the remaining amounts.

30. Print Payroll Checks

    (a) ONLY complete this step if there is a check to issue instead of a Direct Deposit for an Employee.

    (b) Verify the check issue date.

    (c) Select the "Payroll Checks - Checks" report from the report title drop down list.

    (d) Only the "Include Regular Checks" box should be checked.

    (e) Specify the employee needing a payroll check in the employee criteria box.

    (f) Enter the check number in the beginning check number box.

    (g) Checks go in the printer face up and top in first.

    (h) Write the check number on the timesheet.

    (i) Get the proper Signatures on Check (Fire Chief or Deputy Chief and Board Treasurer.

    (j) Photocopy the check to attach to the time sheet.

31. Print Pay Stub for Payroll Checks

    (a) ONLY print the paycheck stub in this step if a paycheck is issued for an employee instead of Direct Deposit.

    (b) Specify the employee needing a paycheck stub in the employee criteria box.

    (c) Print two copies.

    (d) Put one copy of the paycheck stub in an envelope with the signed paycheck to distribute to the employee on payday.

    (e) Attach the Second copy of the paycheck stub to the timesheet.

32. Print coversheet for Board Pay

    (a) Open Excel cover sheet M:\\AdminPayrollLog20xx.

    (b) Enter the voucher or check number on the current month's log.

    (c) Print the log, stamp it for approval and attach the Board vouchers to the log.

    (d) Get proper approvals on the log.

33. Print check register.
    (a) Print two copies.
    (b) Verify for accuracy.
    (c) One copy is attached to the Caselle payroll printouts.
    (d) The second copy is given to the Administrator.
34. Update Payroll Reconciliation Spreadsheet.
    (a) Use amounts from the Payroll Register – Single-line Summary, the Payroll Register – Detail, and the Benefits Register – Detail to fill in the spreadsheet information for the current pay period.
    (b) Only fill in blank cells, leaving cells that have a formula in them to calculate.
    (c) The Section 125 amount is the health and dental insurance premiums from the payroll register.
    (d) Verify that the FICA Reconciliation section matches the amounts entered from the Caselle registers.
    (e) Print to screen the quarterly reports for the 941, SWT and SUTA using the current quarter dates and year-to-date dates.
    (f) Verify that the Caselle numbers match the spreadsheet numbers on the Quarterly spreadsheet tab.
35. Upload file to Forte.
    (a) Use Chrome as the internet browser if possible.
    (b) This step must be done the day before payday by 5:30 P.M. - it is set up on a zero day hold and should not be done any earlier or later.
    (c) Log in and click on the UL folder.
    (d) Select file/upload.
    (e) Browse to the file M:\\payroll.ach and click open.
    (f) This puts the file in the upload folder.
    (g) Rename the file by clicking on the box next to the file name; in the options box that opens, check rename (the pencil icon).
    (h) Rename the file na319409.r01 – the file will upload and disappear.
    (i) A confirmation email will immediately be sent to the District Administrator and the Administrative Assistant.
    (j) Confirm that the total amount in the confirmation email matches the amount on the "Payroll ACH File List" printout from step 23 and the Direct Deposit Net pay code on the Payroll Register - Detail.
36. Print Summary Reports from URS website.
    (a) Go to the URS website and log in.

(b) Click on the Completed Transaction Files link.

(c) When the final summary reports are available, print them.

(d) Attach all URS printouts to the URS Transmittal Voucher.

(e) Print to pdf the summary reports and save them at M:20XX Contribution Reports.

37. Update General Ledger.

(a) Do this step the week after the actual pay date to make sure there are no discrepancies that need to be corrected.

(b) Verify the pay period dates.

(c) Click "go".

(d) Verify that there are no errors on page 1.

(e) Print pages 2-3.

(f) Reconcile the Update General Ledger printout to the payroll registers as follows:

(a) The Payroll Journal Credits and Debits on Page 2 of the Update General Ledger printout should match the grand total debits and credits on the Payroll Register – Detail printout.

(b) The Cash Disbursement Credits and Debits on Page 2 of the Update General Ledger printout should match the net direct deposit amount on the Payroll Register – Detail printout.

(c) The Benefit Journal Credits and Debits on Page 2 of the Update General Ledger printout should match the grand total debits and credits on the Benefits Register – Detail printout.

(d) The Transmittal Credits and Debits on Page 2 of the Update General Ledger printout should match the total of all made during the pay period (URS and IRS and ExpertPay/Child Support - paid each pay period, State Tax Commission - paid monthly, State Unemployment – paid quarterly).

(e) On Page 3 of the Update General Ledger printout, the GL Summary numbers reconcile by GL account number to the same reports as used above (Payroll Register - Detail, Benefits Register - Detail,).

(a) 1-101130 Credit should be the total direct deposit net plus total made during the pay period (URS and IRS and ExpertPay/Child Support - paid each pay period, State Tax Commission - paid monthly, State Unemployment – paid quarterly).

(b) 1-202200 Debit should be the total of the payroll register debit plus the total of the benefits register debit.

(c) 1-202200 Credit should be the total of the payroll register credit plus the benefits register credit.

(d) 1-202250 Debit should be the total of the URS

(e) 1-202250 Credit should be the total of the payroll register credit plus the benefits register credit.

(f) 1-202255 Debit should be the total of the ExpertPay/Child Support

(g) 1-202255 Credit should be the total of the payroll register credit.

(h) 1-202300 Debit and Credit should be the total direct deposit net amount.

(i) 1-202350 Debit should be the total of the IRS (each pay period), Utah State Tax Commission (monthly) and State Unemployment (quarterly) amounts made during the pay period.

(j) 1-202350 Credit should be the total of the payroll register credit plus the benefits register credit.

(k) 1-60-xxxx Debits should match the corresponding GL account debits on the payroll register and the benefits register. Account 1-60-4240 should be the transaction fee from the ExpertPay/Child Support .

(f) Verify that the amounts from Page 3 of the Update General Ledger printout posted to the general ledger.

(a) In Caselle, go to the General Leger and select Account Inquiry.

(b) Enter the account number from the printout and click the detail tab.

(c) For each account number, verify that the amounts for the current pay period posted accurately.

(d) Verify that the liability accounts either zero out or match the unpaid transmittal report from step 32. (account 1-202200 will only zero out at the end of the month and will not show up on the unpaid transmittal report).

38. Close Pay Period.

(a) Do this step the week after the actual pay date to make sure there are no discrepancies that need to be corrected.

(b) Verify dates.

(c) Click "go".

101.2.3 FINAL PAYROLL STEPS

1. The Fire Chief's time card ~~sheet~~ and direct deposit voucher need to be signed by the Treasurer of the Board of Trustees.

2. Attach all approved time cards ~~sheets~~ and direct deposit vouchers (or paychecks), Board cover sheet and direct deposit vouchers (or paychecks), and all Caselle printouts together to file by pay period in the Administrative Assistant's files.

3. Distribute direct deposit vouchers (or paychecks) to employees on pay day via email ~~by placing them in the employee's file in the file cabinet in the training room,~~ or by

placing them in the employee's file in the filing cabinet in the copy room ~~mailing them~~ if specifically requested by an employee.

4. ~~Mail the Board direct deposit vouchers (or paychecks) or put them in their files in the training room by Thursday if there is a board meeting the same week as payroll.~~

5. The approved IRS and URS and ExpertPay/Child Support Transmittal Vouchers with supporting documentation (see Payroll Process Step 31.) are filed in the District Administrator's files.

6. A copy of the IRS Transmittal Voucher and supporting documentation (see Payroll Process Step 31.) is filed in the 941 file in the Administrative Assistant's files.

101.3 MONTHLY PAYROLL

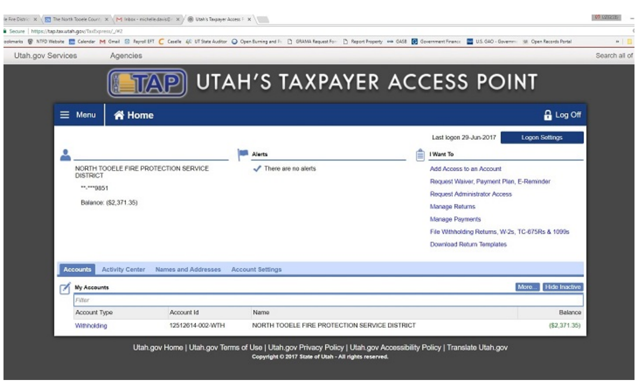
Follow this procedure in conjunction with the last pay date of each month. This procedure is for Utah State tax withholding which is paid on a monthly basis to the Utah State Tax Commission.

101.3.1 CASELLE SOFTWARE PAYROLL PROCESS - MONTHLY

Open the Caselle accounting software and follow the Payroll-NTFD Monthly checklist.

1. View Transmittal Register.
   (a) View on-screen for unpaid transmittals.
   (b) Verify that the amounts for the Utah State Tax Commission match the pay code amounts for the Pay Code Transaction Report - Utah State Withholding for all pay dates in the current month.
   (c) See the Pay Code Transactions Reports – Utah State Withholding for prior pay dates in the month in the Prior Periods Completed file in the Administrative Assistant's files.
   (d) Print two copies of the report.

2. Pay SWT (State Withholding Tax).
   (a) Log in to Utah's TAP (see log in information in the UT SWT file in the Administrative Assistant's files).
   (b) Once logged in, select the accounts tab and click on the blue "Withholding" link. (See Figure 1)
   (c)



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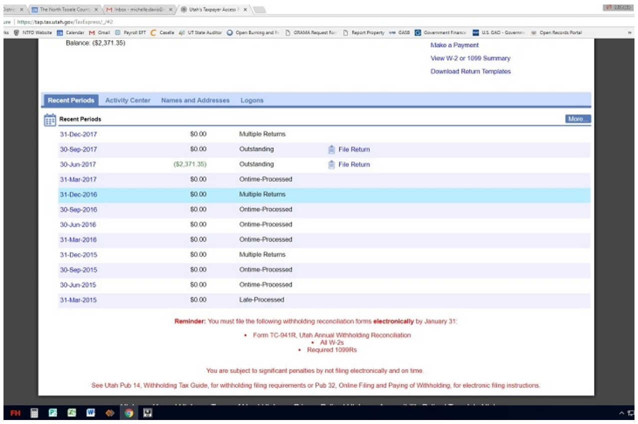
(d) Click on the blue date link for the current quarter under the recent periods tab. (See Figure 2)

(e) 

(f) Click on the blue "Make a payment" link. (See Figure 3)

(g) 

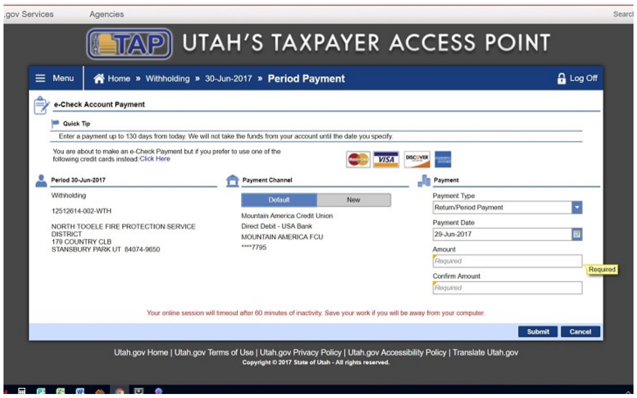
(h) The payment type should be "Return/ Period Payment".

(i) Change the payment date to the pay date.

(j) Enter the payment amount in the Amount box and again in the Confirm Amount box.

(k) This amount will be the total of the SWT for all pay dates in the current month from the transmittal register.

(l) Use the default bank as the payment source. (See Figure 4)

(m) 

(n) Click "Submit". Print two copies of the confirmation screen. Log off after printing the confirmation.

3. Print Transmittal Voucher for SWT.

(a) Set the check issue date as the pay date.

(b) The beginning check number is the date the check is issued followed by the number where the IRS and URS and ExpertPay/Child Support transmittal vouchers left off (112115xx).

(c) Click on "Select..." and double-click on monthly, then hit ok.

(d) Final selected boxes should only be the Utah State Tax Commission payments.

(e) The payments selected will be for all pay dates in the month.

(f) Verify the total amounts (review the Pay Code Transaction Report – Utah State Tax Withholding for each pay day in the current month) and click "ok".

(g) Print two copies of the Utah State Tax Commission voucher.

(h) Verify that the voucher amount matches the amount actually paid online.

(i) Make two packets of the Utah State Tax Commission documentation (Utah State Tax Commission Transmittal Voucher and the TAP e-Check Payment Confirmation).

(j) Keep one for the UT SWT payroll file; stamp the other for approval and get the proper approvals.

(k) The approved Utah State Tax Commission Transmittal Voucher with supporting documentation is filed in the District Administrator's files.

(l) A copy of the Utah State Tax Commission Transmittal Voucher and supporting documentation is filed in the UT SWT file in the Administrative Assistant's files.

4. Print and reconcile the Category Balance Report.

(a) This step needs to be completed after the general ledger has been updated in step 37 of the bi-weekly payroll procedures.

(b) All payrolls with a pay period end date in the month being closed need to be updated to the general ledger before this report will be accurate.

(c) Select the Category Balance Report – Payroll Liabilities from the reports list.

(d) Verify that the report date selected is correct.

(e) Print the report.

(f) Verify the accuracy of the printout by reconciling each account to payroll.

(g) Accounts 1-202200 and 1-202350 should match the unpaid transmittal report (select View Transmittal Register on the payroll checklist).

(h) Once all numbers on the printout are verified as accurate, initial/date the report and the report is filed with the District Administrator.

101.4 QUARTERLY PAYROLL

Follow this procedure at the end of each quarter (March 31, June 30, September 30 and December 31).

101.4.1 CASELLE SOFTWARE PAYROLL PROCESS - QUARTERLY

Open the Caselle accounting software and follow the Payroll-NTFD Quarterly checklist.

1. Print 941 Report.

    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.

    (b) Click on the “Fields” tab and enter the total deposits made for this quarter in the box for line 13.

    (c) The total payments made for this quarter are found in the 941 file in the Administrative Assistant’s files.

    (d) Add up the totals from the IRS transmittal vouchers for all pay dates in the correct quarter.

    (e) Print the reports.

2. Print SWT Report.

    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.

    (b) Print the reports.

3. Print SUTA Wage List.

    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.

    (b) Print the reports.

4. Print SUTA Report.
    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.
    (b) Print the report.
5. Print Workers Compensation List.
    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.
    (b) Print the report.
    (c) Give this report to the District Administrator.
6. Print Workers Compensation Report.
    (a) Verify that the report dates are for the correct quarter; change to the correct quarter dates if needed.
    (b) Print the reports.
    (c) Give this report to the District Administrator.
7. Submit 941 and Schedule B to IRS.
    (a) Review the reports printed in Quarterly Payroll Step 1 above.
    (b) Verify the information on the reports.
    (c) Reconcile the reports to the actual federal tax deposits (as found in the 941 file in the Administrative Assistant's files).
    (d) The total taxes should match the total federal tax deposits.
    (e) Go to the pdf fillable Form 941 at http://www.irs.gov/pub/irs-pdf/f941.pdf (verify that the form is for the correct year) and fill in the fields, making sure to check the correct quarter.
    (f) The fields on part one of the Form 941 come directly from page 1 of the Caselle 941 Report.
    (g) On Part 2 of the Form 941, check the box for semiweekly depositor.
    (h) On Part 5 of the Form 941 enter the information for the District Administrator.
    (i) Verify the accuracy of the information entered on the Form 941.
    (j) Print two hard copies of the Form 941 and save a copy as a pdf file.
    (k) Next go to the pdf fillable Schedule B (Form 941) at http://www.irs.gov/pub/irs-pdf/f941sb.pdfand fill in the fields, making sure to enter the correct year and check the correct quarter.
    (l) The fields on Schedule B come directly from Page 3 of the Caselle 941 Report.
    (m) Verify the accuracy of the information entered on Schedule B.
    (n) Verify that the total liability for the months and for the quarter match the amounts from Part 1 of the Form 941.

   (o) Print two hard copies of Schedule B and save a copy as a pdf file.

   (p) Have the District Administrator sign both hard copies of the Form 941.

   (q) Mail one copy of the Form 941 and Schedule B to the IRS (use the address in the 941 Instructions in the 941 File in the Administrative Assistant's files) and file the other copy, along with the Caselle printouts and associated Transmittal Vouchers, in the 941 File in the Administrative Assistant's files.

   (r) Send the pdf files of the Form 941 and Schedule B to the District Administrator.

8. Submit TC-941E to the UT State Tax Commission.

   1. Review the reports printed in Quarterly Payroll Step 2 above.
   2. Verify the information on the reports.
   3. Reconcile the Utah tax withheld amount on line 3 of the Caselle SWT Report to the actual state tax payments (as found in the UT SWT file in the Administrative Assistant's files).
   4. Submit the form online.
   5. Log in to Utah's TAP (see log in information in the UT SWT file in the Administrative Assistant's files).
   6. Once logged in, under the accounts tab, click on the blue "Withholding" link.
   7. Select "File Return" on the corresponding current quarter end date row.
   8. Verify the ID numbers and dates at the top of the form.
   9. Enter the Tax Detail on lines 1 through 3 from the Caselle SWT Report.
   10. Verify the accuracy of the information entered.
   11. Check the required box, click submit, re-enter the password and click ok.
   12. Select "Print Confirmation" and make a hard copy of the confirmation.
   13. Select "Print" and make a hard copy of the TC-941E and save a copy as a pdf file.
   14. Log off of the Utah TAP system.
   15. File the TC-941E, along with the Caselle printouts and associated Transmittal Vouchers, in the UT SWT file in the Administrative Assistant's files.
   16. Send the pdf file of the TC-941E to the District Administrator.

9. Print Transmittal Register.

   (a) Verify the amount to pay for the Utah Unemployment Insurance.

   (b) The amount should be for all pay dates in the current quarter.

10. Submit SUTA Report and Payment.

   (a) Reconcile the printouts from Caselle in the Quarterly Payroll Steps 3 and 4 above to the unpaid transmittals for the Utah Unemployment Insurance from Quarterly Payroll step 9 above.

(b) Log in to the Utah Unemployment website (see log in information in the SUTA file in the Administrative Assistant's files).

(c) Once logged in, select the "File Tax Report" box and choose "Manually Enter Wages".

(d) Click on "Start Report" next to the correct period.

(e) Enter employee wages from the Caselle printouts, rounding wages and matching the total wages paid for the quarter.

(f) Add new employee information if needed.

(g) Verify the information entered.

(h) Verify that the total wages, subject wages, and contribution amount matches the Caselle SUTA Report printout.

(i) If the report is off by fractions of cents due to rounding, an adjustment in Caselle will be made in the next step.

(j) Enter the number of employees for each month from the Caselle SUTA Report printout.

(k) Click "Continue".

(l) Verify the payment information and total amount due on the payment screen.

(m) Enter the payment amount.

(n) Enter the District Administrator in the "Authorized By" field.

(o) Click "Continue".

(p) Verify the information and the settlement date.

(q) Click on "Submit".

(r) Click on "View Wage List".

(s) Print a hard copy and save a copy as a pdf file.

(t) Click on "Back".

(u) Click on "View Quarterly Report".

(v) Print two hard copies and save a copy as a pdf file.

(w) Click on "Back".

(x) Click on "View EFT Confirmation".

(y) Print two hard copies.

(z) Click "Back".

(aa) Sign out of the Utah Unemployment website.

(ab) Compile one copy of all printouts, attach to Caselle printouts, and file in the SUTA file in the Administrative Assistant's files.

(ac) Set the second copy of the printout aside for step 12 below.

(ad) Send the pdf files of the Wage List and Quarterly Report to the District Administrator.

11. Adjust SUTA Transmittal for Fraction of Cents.

    (a) If the On-Line Quarterly Report for the Utah Unemployment Insurance varies from the Caselle Transmittal amount by a fraction of cents due to rounding, an adjustment needs to be made in Caselle so the Transmittal Voucher matches the amount actually paid.

    (b) **This step needs to be done in the last pay period in the quarter being reported**.

    (c) If the last pay period in the quarter has been closed, the pay period needs to be changed back to the last pay period in the quarter.

    (d) Do this in Payroll/Organization/Organization.

    (e) When in the correct pay period, on the “Enter Transmittal Adjustments” screen, select Utah Unemployment Insurance in the transmittal field.

    (f) In the pay code field, select 98-00 State Unemployment Tax.

    (g) Enter the description “Fraction of cents adjustment”, use account number 1-60-4350 (Payroll Taxes), and enter the amount of the adjustment (the difference between the amount actually paid online and the amount from the transmittal register in Quarterly Payroll Step 9).

    (h) If the actual amount paid online is less than the transmittal register from step 9 shows, put in a negative number (ie -0.02).

    (i) If the pay period was changed, go back into Payroll/Organization/Organization and change the pay period back to the current pay period.

12. Print Transmittal Voucher for SUTA.

    (a) Set the check issue date as the settlement date from the online payment in Quarterly Payroll Step 10 above.

    (b) The beginning check number is the date the check is issued followed by the number where any other transmittal vouchers for the same date left off (112115xx).

    (c) Click on “Select...” and double-click on quarterly, then hit ok.

    (d) Final selected boxes should only be the State Unemployment Insurance payment; verify the total amounts and click “ok”.

    (e) Print two copies of the voucher.

    (f) Verify that the voucher amount matches the amount actually paid online.

    (g) Attach one payment voucher to the second copy of the printouts from Quarterly Payroll Step 10 above.

    (h) Stamp the voucher for approval and get the proper approvals.

(i) Put the second copy of the voucher with the printouts from step 10 above filed in the SUTA file in the Administrative Assistant's files.