

**PAYROLL PROCEDURES**

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

Proper payroll procedures are dependent on staff attendance accounting and on the signing-in and signing-out of part-time and hourly workers. The necessary procedures for this will be established by the Superintendent and carried out by the administrative personnel.

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

Pay Day Schedule

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

Salary Deductions

Salary deductions are allowed. They are subject to the limitation of the accounting equipment. Authorized payroll deductions include:

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

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

Legal Reference:

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

**Adopted:** September 14, 2010  
**Reviewed:** August 2010  
**Revised:**  
**Cancellation:**

**DATE:**