

# Salt Lake County Human Resources Policy 5-300: Payroll

## Purpose

This policy identifies and provides for the uniform and consistent application of the provisions of the Salt Lake County Payroll System.

## I. Policy

Salt Lake County will maintain payroll records for each employee consistent with FLSA requirements. Payroll changes become effective following approval by the Human Resources Division Director or designee. Regular Salt Lake County payroll payments will be made through [electronic direct deposit](#) to employee bank accounts or pay cards. The Salt Lake County Payroll System automatically deducts money from employee payroll payments for mandatory payroll taxes, permitted voluntary employee contributions and other deductions as required by law.

## II. Procedures

### A. Certification of Payrolls

1. No new employee will be hired, changed in pay, title, or status, nor will any employee be paid, unless certified by the Human Resources Division Director as eligible.
2. The Payroll Register will be certified and approved by the Mayor or designee. This may be done by electronic means deemed satisfactory to meet Utah statutes.
3. The Human Resources Division Director may examine payrolls at any time to determine conformity with County Personnel Management Act ([Utah Code 17.33](#)), and the County rules.

### B. Payment Procedures

1. The Salt Lake County payroll periods ~~shall be either~~ are the 1st through the 15th ~~or~~ and the 16th through the last day of the month.
2. In 2013, Salt Lake County employees will normally be paid on the fifth and twentieth of each month.
3. Starting in 2014, Salt Lake County employees will normally be paid on the seventh and twenty-second of each month.
4. When a payday falls on a weekend or holiday, the payday will be the preceding workday
5. Hours worked the first half of the month are paid on second payroll of the month and hours worked the last half of the month are paid on the first payroll of the next month.
6. New hires and rehires are effective on the first day the employee worked for pay. This may be any work day within a payroll period.
7. Partial pay periods worked are paid on a prorated basis.
8. Changes may be made at any time during the pay period.

### C. Off-Cycle Checks

1. Upon approval of a request from an elected office or department, an off-cycle check will be issued to an employee who has not received all monies owed to them.
2. The Payroll Manager or designee will prepare and issue the off-cycle check to the employee.
3. The off-cycle check must be signed by an authorized or designated representative from the Salt Lake County Mayor's Office.

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### D. Termination Pay

1. Employees, who leave the employment of Salt Lake County for any reason, will receive all pay that may be due them as soon as payroll forms and regular payroll payments are processed.
2. All county property in the employee's possession will be returned to the employing office or division.
3. Upon an employee's death and following a 30 day waiting period after the date of death, all salary and accrued annual leave belonging to the deceased employee will be paid to the personal representative of the employee's estate, or to such other person who evidences authority, under the [Utah Probate Code](#), to collect the deceased employee's final pay.
  - a. Persons desiring to collect a deceased employee's final pay must submit a completed affidavit, available on the Utah Courts website, as set forth in the [Utah Probate Code](#).
4. An employee's final pay may be made electronically with certification that all county property has been returned and any money owed has been paid. Payment will be made in the form of a payroll warrant if such certification has not been made.

### E. Payroll Corrections

1. Non-monetary corrections to an employee's payroll records may be made at any time.
2. Monetary corrections to an employee's payroll record up to \$10,000 may be made after review by the Human Resources Division Director. Any monetary corrections exceeding \$10,000 must be reviewed and approved by the Council.
3. Claims for contributions to an employee's account with the [Utah Retirement Systems](#) occurring after March 1, 1994, will be resolved in accordance with Utah law and rules established by the Utah Public Employees Retirement Board.
4. Claims for contributions occurring prior to March 1, 1994, will be resolved on a case-by-case basis.
5. Corrections affecting an employee's retirement contributions account with the Utah Public Employees' Retirement System(s) (hereafter, "URS") will be made according to the following procedures:
  - a. Claims occurring in the following circumstances will not be considered:
  - b. Claims based upon time while the employee is on worker's compensation prior to October 23, 1986;
  - c. Claims for contributions for persons who were classified as contract workers or temporary employees during the time for which contributions are claimed and for whom it is determined they were entitled to participate in URS plans unless:
    - i. The claimant asserts his/her claim within one year of the last date of the period of service for which the employee claims entitlement to contributions; or,
    - ii. If more than one year has passed from the date of service for which contributions are claimed, the claimant can establish by credible evidence, other than his/her assertion, that 1) he/she could not reasonably discover his/her entitlement prior to the date of discovery, and 2) the claim is asserted within one year of the date of discovery.
  - d. Claims for contributions for an employee who was exempt from URS during the time for which the contributions are claimed.

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- e. Claims for contributions for periods of service after January 1, 1981 for employees who were participants in any of the URS plans during the time for contributions are claimed, unless:
  - i. The claim is asserted within one year from the date of serve for which contributions are claimed, or,
  - ii. If more than one year has passed since the last date of service for which contributions are claimed, the employee can establish by credible evidence, other than his/her own assertion,
  - iii. That he/she had no reasonable notice from his/her Salt Lake County payroll advice (pay stub) or from any of the URS' "Members Annual Statement" sent to him/her subsequent to the last date of the period of service for which contributions are claimed,
  - iv. The error upon which the claim is based could not have reasonably been discovered by him/her within one year of the date of its occurrence, and
  - v. The claim is asserted within one year of its discovery by the employee.
  - vi. If a claim is accepted according to the requirements herein, County shall be responsible only for County's portion of the retirement contribution, plus interest that would have been made if no error had occurred. The employee will be responsible for employee's portion plus interest.
  - vii. Claims for contributions for periods of service prior to January 1, 1981, for employees who were participants in any of the URS plans during the time for which contributions are claimed, unless:
    - a. Claims for retired employees who have been receiving retirement benefits from the URS.

f. Payroll Deductions

- a.i. Employees utilizing the on-site day care may have their day care fees deducted from their payroll by completing the following day care payroll deduction form.

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### III. References

- A. Fair Labor Standards Act of 1938 as amended
- B. Utah Code Annotated, County Personnel Management Act, 17-33-6
- C. Utah Code Annotated, County Executive, Legislative Body and Other Officers, 17-53-305
- D. Utah Code Annotated, Probate of Wills and Administration, 75-3
- E. Human Resources Policy 1-200, General Definitions