

**TO: ALL COUNTY PERSONNEL**  
**FROM: VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**  
**PREPARED BY: HUMAN RESOURCES DEPARTMENT**  
**SUBJECT: TIME AND ATTENDANCE RECORDS**  
**PPM #: CW-P-048**

---

---

<u>ISSUE DATE</u>	<u>EFFECTIVE DATE</u>
January 13, 2017	January 13, 2017

---

---

**PURPOSE:**

To provide a standardized time and attendance recordkeeping system for all non-exempt County employees.

**UPDATES:**

Future updates to this PPM are the responsibility of the Director of Human Resources Department.

**AUTHORITY:**

- Fair Labor Standards Amendments of 1986, as may be amended.

**POLICY:**

It is the policy of the Board of County Commissioners to require a positive record of time and attendance to accomplish the following: accurately compute employee's earnings, deductions, and net pay; monitor and report employee's annual, sick and other types of leave. Exempt employees will not be required to maintain a daily record of their time and attendance.

**GUIDELINES:**

Departments must use the Employee Time Record developed by Human Resources and Payroll (form and instructions attached). Departments wanting to use an alternative form which better meets their operational needs must submit the form to Human Resources for approval. If approved by Human Resources, the alternative form and instructions on how to complete must be in the form of a departmental PPM.

**PROCEDURES:**

1. A biweekly record of time and attendance must be maintained for all non-exempt employees using the Employee Time Record or approved departmental form.
2. The biweekly record must account for each employee's work schedule including regular wages, overtime, Holidays, Absent Time Paid, Leave Without Pay and Comp Time earned and taken.
3. At the end of the pay period the time and attendance form must be signed by the employee and their supervisor certifying that the time as reported is correct.
4. The Employee Time Records must be kept on file for three fiscal years.

  
**VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**

**Supersession History:**

1. PPM# CW-P-048, issued 12/29/90
2. PPM# CW-P-048, issued 10/01/93
3. PPM# CW-P-048, issued 07/08/11

**EMPLOYEE**  
**TIME RECORD**

**INFORMATION**

**&**

**INSTRUCTIONS**

# **TIME AND ATTENDANCE**

## **CHAPTER 100 GENERAL INFORMATION**

### **100.1 INTRODUCTION**

Public Law 99-150 requires state and local governments to comply with the provisions of the Fair Labor Standard Acts (FLSA). Originally passed in 1938 to establish standards and controls on figuring hours worked, FLSA has been amended several times. Public Law 99-150 is the latest revision and required compliance by April 16, 1986.

To fully comply, the County instituted standardized recordkeeping procedures for all departments and divisions.

The standardized time record was developed with input from Payroll, Information Systems Services (HRIS), Human Resources and by employees actually responsible for performing the payroll functions in the departments.

### **100.2 PURPOSES**

Certified time and attendance records authorize payments to employees, therefore timekeepers and supervisors must understand the detailed instructions which follow so that the data provided to the Payroll Office is timely and accurate. Sample forms are included to explain entries and coding techniques.

### **100.3 INQUIRIES**

Questions about procedures outlined here should be referred to the Manager of Compensation and Records, Human Resources or the Payroll Manager in the Payroll Office.

Recommendations for improvement and clarification are encouraged. Timekeepers and supervisors should also maintain close contact with appropriate payroll and human resources staff to resolve questions about current pay, adjustments, withholdings, deductions and leave.

### **100.4 FORMS**

Employee Time Records will be generated by Information Systems Services and forwarded to the departments one week in advance of the scheduled payroll period.

## **100.5 RETENTION OF EMPLOYEE TIME RECORDS**

Completed Employee Time Records must be retained by the department for a minimum of three years. Supporting documents, e.g., leave slips, military orders, jury/grand jury summons, incentive leave and workers' compensation notices will be maintained in Human Resources Information System.

## **CHAPTER 101 TIMEKEEPING RESPONSIBILITIES**

### **101.1 SUPERVISORS**

Supervisors are responsible for: 1) accurately reporting time and attendance for all employees in their work group; 2) advising employees regarding leave abuses; 3) assuring that timekeepers are informed of the correct time to be charged; and, 4) assuring that time is correctly recorded by the timekeeper on the Employee Time Records.

Supervisors are required to approve and certify employees' time through the end of the pay period by signing the Employee Time Record. Corrections and alterations must be approved by a supervisor or higher level administrative authority. Employees will not be permitted to certify or approve their own Employee Time Record, except in rare circumstances where it is not practical to do otherwise and authority has been given in writing by the Department or Division Head, e.g., personnel working in the field.

### **101.2 TIMEKEEPERS**

Timekeepers are responsible for daily recording of all time in pay and non-pay status for an assigned number of employees. This record is kept on the Employee Time Record. Timekeepers may only complete Employee Time Records for their own work group.

Timekeepers will record time and attendance based on positive knowledge of the employees' presence on or absence from the job as follows:

- A. Record daily hours in pay and non-pay status; keep supervisors informed as to attendance or absence of employees of whom they are responsible.
- B. Initiate a Personnel Action form when necessary to inform Human Resources and Payroll of changes in pay status, i.e., return from leave without pay, change in weekly work schedule, change in shift differential, leadworker or standby status.
- C. Complete the daily column(s) of the Employee Time Record for leave taken and have an Electronic Leave Request (ELR) completed in Human Resources Information System. Record in the Explanation Section of the

Employee Time Record the exceptions to an employee's regular work schedule, e.g., overtime or compensatory time earned, leave without pay, absent time paid, suspension, etc. Do not print the Electronic Leave Requests. The Electronic Leave Requests are not to be attached to the Employee Time Record.

- D. Retain copies of military leave orders, incentive leave, jury duty certificates, time cards, workers' compensation notifications and return to work notices by scanning these documents and attaching them to the Electronic Leave Request.
- E. Various payroll forms completed by an employee should be forwarded promptly to the Payroll Office. These forms include Form W-4, Employee's Withholding Exemption Certificate; Credit Union authorization, etc.
- F. Make all entries on the Employee Time Record, including "Daily Hours" totals and signatures, in ink. Do not type Employee Time Records.
- G. Call the Payroll Office to make corrections in reported leave, ~~or~~ hours worked, or corrections to regular or overtime pay submitted to Payroll. The timekeeper calling in the change to the Payroll Office must follow up with a memo (may e-mail).

## **CHAPTER 102 EMPLOYEE TIME RECORD FORMAT**

Timekeepers will record employees' activities for a two week period beginning on a Saturday at 12:01 a.m. and ending on a Friday at 12:00 midnight. Paychecks are issued biweekly on alternate Fridays. The Human Resources Department will prepare an annual Pay Period/Pay Day Schedule based on the County's fiscal year (October 1<sup>st</sup> through September 30<sup>th</sup>) as part of the Classification and Pay Plan.

The Employee Time Record is designed to provide the necessary information to accomplish the following operations: accurately compute employees' earnings, deductions and net pay; monitor and report employees' annual, sick and other leave.

The Employee Time Record is comprised of the following areas of information: Area I Basic Identifying Information;, Area II Regular Scheduled Hours Worked;, and; Area III Additional Earnings.

### **102.1 AREA I BASIC IDENTIFYING INFORMATION**

Timekeepers are not required to fill in any information in Area I of the Employee Time Record for existing employees because it will be computer generated. For a newly hired employee, Area I will be completed by the timekeeper for the first

pay period. The preprinted information in Area I and the timekeeper's use of such information is as follows:

- A. Employee Name** The name of the employee for whom the Employee Time Record was printed (last name, first name, etc.).
- B. Employee Identification Number (EIN)** The employee's ID number is used to match each employee's Employee Time Record with information on pay rates and authorized deductions permanently stored in computer payroll files.
- C. Pay Period Beginning and Ending Dates** All two week pay periods begin at 12:01 a.m. Saturday and end on a Friday at 12:00 midnight.
- D. Job Title** A job classification name is used to identify the type of work performed by the employee.
- E. Department Name (5 Digit Code and Name)** A five-digit code and the name of the section/division/department used by the Payroll Office for paycheck distribution.
- F. Exempt Status** This code indicates employee coverage under the overtime provisions of FLSA. Yes means the employee is exempt and not eligible for overtime. No means the employee is not exempt and must receive overtime in cash for all hours worked over 40 in a work week, or an equivalent amount of compensatory time off.
- G. Regular Work Schedule** Indicates the number of hours the employee is scheduled to work per week, per day and days worked per week.

## CHAPTER 103 AREA II REGULAR SCHEDULED HOURS WORKED

In Area II of the Employee Time Record, timekeepers must record daily all hours worked by each employee. All employee activity for the pay period must be properly recorded to account for the number of hours and minutes scheduled for each day. Additional lines are included for departments who want to record time to specific projects for purposes of cost accounting. Additional space is also available on the back of the form to record time to specific projects.

Each "Daily Hours" column will have preprinted numeric headings to coincide with each day of the pay period. Each day of both weeks will have four digits (2 for hours and 2 for minutes) for reporting daily time entries. Any unused form fields may be left blank, i.e., 8 hours may be entered as just 8 in the "Hours" column, with a space immediately prior to the 8 and spaces in the 2 positions of the "minutes" field. Timekeepers should use the following chart when posting increments of less than an hour:

<u>Minutes</u>	<u>Hours</u>
1 to 7	.00
8 to 22	.25
23 to 37	.50
38 to 52	.75
53 to 67	1.00

A 1 or 2 is preprinted in the week indicator field to designate the first and second week of the pay period.

### 103.1 Regular Scheduled Work Hours

Enter the number of regularly scheduled hours worked for the day. The number should not exceed the hours listed in the “Hours Per Day” row. Any hours worked in excess of the scheduled hours per day should be recorded in the “Additional Hours” row. If a non-exempt employee elects to earn compensatory time in lieu of cash payment, any time worked beyond their regular work schedule should be recorded in the “Comp/Flex Earned” rows.

### 103.2 Holiday Hours

All full time (40 hours) permanent employees in a pay status are entitled to 8 hours of holiday pay (IAFF employees paid according to their contract). Part time employees are also eligible for holiday pay on a pro-rated basis, e.g., a 20 hour per week employee is entitled to 4 hours of holiday pay. Employees who work on a holiday would have 8 hours posted in the holiday row and 8 hours in the regularly scheduled hours worked row. **NOTE: Employees who work 40 hours per week, but work 10 hour days are entitled to 8 hours pay for the holiday.**

To prorate holiday hours for part time employees:

For a 20 hour/week employee, take the number of holiday hours per year a full time employee gets which is 96 and divide by 2080 (the number of hours a full time employee works in a year) which gives you .04615. Take the number of hours the part time employee works in a week which is 20 and multiply it by the number of weeks in a year which is 52. You get 1040. Now take .04615 and multiply it by 1040. You get 47.996. Divide 47.996 by the number of holidays in one year which is 12. You get 3.99 or 4. A 20 hour a week employee is entitled to 4 hours of holiday pay per holiday.

For a 30 hour/week employee, take the number of holiday hours per year a full time employee gets which is 96 and divide it by 2080 (the number of hours a full time employee works in a year) which gives you .04615. Take the number of hours the part time employee works in a week which is 30 and multiply it by the number of weeks in a year which is 52. You get 1560. Now take .04615 and multiply it by 1560. You get 71.994. Divide 71.994 by the number of holidays in



one year which is 12. You get 5.99 or 6. A 30 hour a week employee is entitled to 6 hours of holiday pay per holiday.

### **103.03 Additional Hours**

The additional hours row is to record all time worked beyond an employee's regular work schedule. If a non-exempt employee works over 40 hours in a work week, they will be paid at time and a half. If less than 40, it will be paid at straight time.

### **103.4 Sub Total**

Add the total number of Regular Hours, Holiday Hours and Additional Hours, and enter in the sub-total row.

### **103.5 Absent Time Paid**

This row is used to report when an employee is absent from work and is not charged sick or vacation time, but is paid as if the employee was at work. Some examples of absent time paid are: administrative leave when an employee is awaiting pre-termination hearing; at training, attending a conference, on jury duty, on incentive leave, on military leave (maximum of 17 days within a 12 month period), or out on the first seven days of Workers' Compensation. Time reported in this row does not affect an employee's sick or vacation balances or their biweekly pay. It is used for informational purposes only. **NOTE: TRAINING TIME** – attendance at lectures, meetings, training programs and similar activities need not be counted as time worked for overtime purposes if all the four criteria are met: 1) attendance is outside of the employee's regular working hours, 2) attendance is in fact voluntary, 3) the course, lecture or meeting is not directly related to the employee's job, and 4) the employee does not perform any productive work during such attendance.

If an employee on their own initiative attends an independent school, college or independent trade school after hours, the time is not considered hours worked for their employer even if the courses are related to their job. Where an employer establishes for the benefit of their employees a program of instruction which corresponds to courses offered by independent bona fide institutions of learning, voluntary attendance by an employee at such courses outside of working hours would not be hours worked even if they are directly related to their job, or paid by the employer.

### **103.6 Sick Leave**

This row is used to record all approved sick leave taken during the pay period. An Electronic Leave Request should be completed in Human Resources Information System to document the approved leave. Bargaining unit employees

who had existing balances prior to the CWA bargaining unit should inform their department's payroll clerk which sick leave balance their time should be charged.

To prorate sick leave hours for part time **NON CWA** employees:

For a 20 hour/week NON CWA employee, take the number of sick leave hours per year a full time NON CWA employee accrues which is 104 and divide by 2080 (the number of hours a full time NON CWA employee works in a year) which gives you .05. Take the number of hours the part time NON CWA employee works in a pay period which in this example is 40. Multiply 40 by .05. You get 2. A 20 hour/week NON CWA employee earns 2 hours per pay period.

For a 30 hour/week NON CWA employee, take the number of sick leave hours per year a full time NON CWA employee accrues which is 104 and divide by 2080 (the number of hours a full time NON CWA employee works in a year) which gives you .05. Take the number of hours the part time NON CWA employee works in a pay period which in this example is 60. Multiply 60 by .05. You get 3. A 30 hour/week NON CWA employee earns 3 hours per pay period.

To prorate sick leave hours for part time **CWA** employees:

For a 20 hour/week CWA employee, take the number of sick leave hours per year a full time CWA employee gets which is 64 and divide by 2080 (the number of hours a full time CWA employee works in a year) which gives you .03076. Take the number of hours the part time CWA employee works in a week which is 20 and multiply it by 52. You get 1040. Now take .03076 and multiply it by 1040. You get 31.99 or 32. A 20 hour/week CWA employee is entitled to 32 hours of sick leave per year.

For a 30 hour/week CWA employee, take the number of sick leave hours per year a full time CWA employee gets which is 64 and divide by 2080 (the number of hours a full time CWA employee works in a year) which gives you .03076. Take the number of hours the part time CWA employee works in a week which is 30 and multiply it by 52. You get 1560. Now take .03076 and multiply it by 1560. You get 47.99 or 48. A 30 hour/week CWA employee is entitled to 48 hours of sick leave per year.

**WORKERS' COMP INSTRUCTIONS:** Employees who are on their 8<sup>th</sup> day (NOTE: 1<sup>st</sup> seven days out including weekends are not deducted from the employee's balances) of Workers' Comp can elect to supplement the 66 2/3% pay they receive from Workers' Comp by reducing their sick leave balance by 33 1/3 of any time without pay that is charged against the employee for that pay period. Vacation leave may be used after sick leave is exhausted. In order to receive 100% of biweekly wages while on Worker's Comp the following would apply:

**EXAMPLE #1** – An 8 hour employee is injured the first day of the pay period. Forty hours will be paid by the employee's department and forty hours will be

paid by Workers' Comp. However, the employee elects to supplement the time paid by Workers' Comp through their sick leave. The hours posted in TimeServer would be:

26.65 hours without pay and charge 13.35 to Sick Leave

To arrive at these figures divide the 8 hours paid by Workers' Comp each day by 3 = 2.67 (the amount of sick leave needed for the employee to receive 100% of their gross pay). Subtract the amount of sick leave (2.67) from their daily work schedule of 8 hours to determine the amount of hours without pay (5.33 hours). Adding the 2.67 hours of sick time for the five days will total 13.35 and the 5.33 hours without pay will total 26.65.

**EXAMPLE #2** – An 8 hour employee is out for 80 hours of Workers' Comp.

The hours posted in TimeServer would be:

53.30 hours without pay and charge 26.70 hours to Sick Leave

To arrive at these figures divide the 8 hours paid by Workers' Comp each day by 3 = 2.67 hours (the amount of sick leave needed for the employee to receive 100% of their gross pay). Subtract the amount of sick leave (2.67 hours) from their daily schedule of 8 hours to determine the amount of hours without pay (5.33 hours). Adding the 2.67 hours of sick leave each day to supplement the employee's Workers' Comp for the 10 days of the pay period will total 26.70, and the 5.33 hours without pay for the 10 work days of the pay period will total 53.30.

**EXAMPLE #3** – A 10 hour employee is out for 80 hours on Workers' Comp.

The hours posted in TimeServer would be:

53.36 hours without pay and charge 26.64 hours to Sick leave

To arrive at these figures divide the 10 hours paid by Workers' Comp each day by 3 = 3.33 (the amount of sick leave needed for the employee to receive 100% of their gross pay). Subtract the amount of sick leave (3.33 hours) from the daily schedule of 10 hours to determine the amount of hours without pay (6.67). Adding the 3.33 hours of sick leave needed to supplement the employee's Worker's Comp for 8 days will total 26.64 and the 6.67 hours without pay will total 53.36.

**NOTE:** Once an employee has returned to work after being on Workers' Comp, any time taken off by the employee for doctor's appointments, therapy, etc., are paid by the Department. Sick Leave is not to be charged.

### **103.7 Annual Leave**

This row is used to record all approved annual leave taken during the pay period. An Electronic Leave Request should be completed in Human Resources Information System to document the approved leave.

### **103.8 Total**

Add the figure from the Sub-total row with any time entered in the Absent Time Paid, Sick Leave and Annual Leave rows.

### **103.9 Comp/Flex Earned**

This row is used to document additional time worked by non-exempt employees beyond their regular work schedule who elect to earn compensatory time in lieu of cash payment. Comp time balances will be entered into Human Resources Information System and should be used as specified in the Merit Rules and Regulations.

Time worked beyond an employee's regular schedule can also be used to flex an employee's work schedule if the time is flexed during the same work week. A flexible schedule is one where an employee works more than their regular work schedule one day and works less than their daily schedule during the remainder of the week so that the total hours worked for the week equals (does not exceed) their regularly scheduled hours per week.

### **103.10 Comp/Flex Used**

This row is used when an employee has a comp time balance, has time absent from work and elects to use their comp balance instead of using sick or vacation time. Employees should enter an Electronic Leave Request in Human Resources Information System to document the comp time used and the comp time balances will be adjusted in HRIS accordingly.

This row should also be used when an employee has worked beyond their regular daily schedule earlier in the work week and is flexing their schedule by working less than their regular schedule later in the week so as not to exceed their regularly scheduled hours for the week.

### **103.11 Total Payroll Hours**

At the end of the pay period the hours in each category should be totaled. The subtotal of the regular hours, holiday hours and additional hours must exceed 40 before any time reported in the additional hours column can be paid at time and a half. **Exception: Preapproved annual leave is counted as time worked when computing overtime.**

If the Subtotal is less than 40 hours, any additional hours worked would be paid at straight time. (Any time reported in the Additional Hours, Leave Without Pay, Annual Leave and/or Sick Leave rows, including Voluntary Furlough Leave must be reported in TimeServer.)

### **103.12 Leave Without Pay**

This row is used when an employee is not in a pay status. Examples of when this row would be used are when an employee is absent from work and has exhausted their sick and vacation balances, or when an employee has been given a suspension. Employees out on the 8<sup>th</sup> plus day of Workers' Comp would also have their time recorded in this row. For example, if the employee was out on Workers' Comp the entire pay period, the department payroll staff would subtract 80 hours in TimeServer. See Section 103.6 for non-bargaining unit employees who elect to supplement their Workers' Comp with their sick time or vacation time. When an entry is made in the LWOP row the Explanation Section of the Employee Time Record has to be completed explaining the reason for the leave without pay.

### **103.13 Totals Column**

#### **A. Biweekly Total**

Add the number of hours of sick leave, annual leave, incentive leave, additional hours and leave without pay taken in Week 1 and Week 2, and record in the biweekly column. This time will be reported to Payroll as overtime straight, minus hours or overtime at time and a half, or as time charged against annual leave or sick leave.

#### **B. Prior Adjustment**

Report any annual leave, sick leave or leave without pay taken the previous pay period, but not reported to Payroll. This column will be used when departments have to project payroll for the end of the pay period and the entries that were not made in TimeServer.

#### **C. Total to Post**

Total the hours posted in the Biweekly and Prior Adjustment columns and record in the Total to Post Column.

### **103.14 Biweekly Total of Comp Earned/Flexible Schedule**

Record the number of hours worked over the employee's regular work schedule for Weeks 1 and 2.

**103.15 Comp/Flexible Hours Used**

Record the number of compensatory hours or flex time used for Weeks 1 and 2.

**103.16 Previous Comp Time Balance**

Enter the number of hours posted in the New Comp Balance column from the previous pay period.

**103.17 New Comp Balance**

Add the hours posted in the Comp/Flex time earned column with the hours posted in the Previous Comp Balance, minus any hours reported in the Comp/Flex time used column for the New Comp Time balance.

**103.18 Explanation for absent time paid or additional time worked beyond regular work schedule**

This section is used to record when and why an employee works overtime. Explain any absent time paid such as administrative leave, training, jury duty, military leave, incentive leave, furlough leave, etc.

**103.19 Employee Signature**

The employee **MUST** sign the Employee Time Record verifying the time reported is correct. Supervisors must not sign for the employee.

**103.20 Supervisor's Signature**

The supervisor **MUST** sign the Employee Time Record verifying that the time reported is correct and that any overtime or absent time paid has been authorized.

**CHAPTER 104 AREA III ADDITIONAL EARNINGS**

This section should be used to report any additional pay earned/docked during the pay period. Definitions of code 1, 2, and 3 are listed below:

**104.1 Code 1 (Premium adjustment plus)**

Departments must identify and record any shift differential, standby, lead worker or hazard pay earned that has been reported.

**104.2 Code 1 (Plus Earnings)**

Record any Mileage, Tool Allowance or Certification pay paid an employee under Code 1. These amounts increase the employee's biweekly gross pay but are not included when calculating overtime for a non-exempt employee.

**104.3 Code 2 (Minus Earnings)**

Any reductions in an employee's pay should be in TimeServer.

**105 Additional Hours Reported**

This area is used to summarize any overtime paid at straight time, hours deducted or overtime paid at time and a half reported for the pay period.

**Revised 09/10/10**