

## PAYROLL PROCEDURES/PAYDAY SCHEDULES

All salaries and supplements paid to all employees will be paid in accordance with the school approved by the School Board. If the School Board receives a waiver from the Board of Education permitting it to require students to attend prior to August 15, the School Board shall establish a payment schedule to ensure that all contracted personnel are compensated for time worked within the first month of employment. The Division will maintain records that accurately reflect the compensation and related benefits of each employee.

Ten- and 11- month employees who start at beginning of the school year ~~Employees who work less than a 12-month schedule~~ may elect to have their payments on ~~either a 10, 11, or 12-month basis~~ instead of a 10- or 11-month basis, respectively. ~~The selection of a pay option will take place at the time contracts/personnel actions are issued for the next year and will remain in effect for that entire year.~~ Employees who choose to receive payment of wages beyond the period in which the wages were earned must provide a written election of such deferral ~~prior to the first duty day of the year of deferral on a form DL-1 (Deferred Wage Payment Election Form) designated by the Department of Human Resources by the established deadline.~~ The selection of a pay option will remain in effect for that entire pay cycle year. Any change to the election must be made prior to the first duty day of the fiscal year of the deferment.

~~Ten- or 11-month employees hired after September 15~~ or 11-month employees hired after August 15 will ~~receive~~ have their first pay pro-rated and then the remainder of their pay ~~in equal~~ installments through the end of June. Checks for ~~all contracted regular personnel~~ employees will be distributed ~~on the last working day of the~~ once per month based upon the established pay cycle. ~~Contracted personnel will be given the option of having~~ All employees are required to have their pay deposited directly into their bank accounts as a condition of employment. ~~upon arrangements with the County Finance Office. Checks for the month of December will be issued at the close of school for the winter holiday.~~

~~If any scheduled payday falls on a Saturday or Sunday, pay checks will be issued on the preceding Friday.~~

The Department of Human Resources ~~Office~~ should be notified in writing of any changes in name, marital status, address, and termination of employment. In cases of change in name and/or marital status, new tax forms must also be submitted.

Adopted: July 1, 1993  
Amended: July 10, 2008  
Reviewed: October 14, 2004

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Legal Refs.: 26 U.S.C. § 409A  
Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296

Cross Refs.: DK, Payment Procedures

DLB, Salary Deductions  
GCA, Personnel Definitions

~~DEFERRED WAGE PAYMENT ELECTION FORM — DL 1~~

~~———— This is to notify the Albemarle County Public Schools that I have elected, beginning with the 2008-2009 school year, to have the salary for the period I actually perform services paid out over a 12-month period.~~

~~———— In the event that a separation from service occurs before the end of the 12-month payment period, I will be entitled to an additional payment for the amount I have actually earned from the beginning of the 12-month pay period until the date of my separation from service, but which has not yet been paid. This additional payment will be included in my final paycheck. For this purpose, “separation from service” has the same meaning as that term is defined in section 1.409A-1(h) of the Treasury Regulations.~~

~~———— This notice is irrevocable for any particular school year, and may not be changed or withdrawn after the beginning of the school year in which I am working. This notice will be effective for the 2008-2009 school year and all following school years unless I change my election. If I choose not to have my salary deferred in any future school year and be paid only during the period that I actually perform services, I will so notify the school division in writing prior to beginning work for that school year.~~

~~———— This notice will have no effect if it is not submitted to the division prior to the time I begin working for the 2008-2009 school year.~~

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Printed Name