

## Accounting for Attendances and Absences at a School

### Employee Groupings and Definitions

- 9, 10 and 11 Month Personnel: All regular school personnel who do not work 12 months. Includes Teachers, Paraprofessionals, Assistant Principals, 11-month Secretaries and Foodservice Personnel.
- 12 month Personnel: Includes Principals, 12-Month Secretaries, 12-Month ROTC Instructors and Custodians.
- Overtime Exempt personnel: Teachers, ROTC Instructors, Guidance Counselors, Assistant Principals, Principals and Foodservice Managers.

Overtime Non-Exempt personnel: Paraprofessionals, Secretaries, Foodservice Assistants and Custodians.

- Regular personnel who may work at more than one school every day, e.g., a chorus teacher who works one-half day at one school and the other half at another school.
- Regular Personnel who have multiple assignments with the School Board, e.g., a Bus Driver who also works as a Paraprofessional or a Custodian who is also a Security Guard.
- Regular Personnel who occasionally perform Special Activities or attend In-service Training. These may occur during normal working hours or outside of normal working hours for which they may be either paid or unpaid. Examples include a Paraprofessional who provides before or after school child care, a teacher who is Tutor at night, a teacher who spends a Saturday developing curriculum or an Assistant Principal who works Saturday Work Detail.
- **Substitute / Temporary Personnel (all positive time except provisional sub)**
  - Day-to-Day: May work from school to school on a day by day basis. May work as a Sub- Teacher, Sub-Paraprofessional, Sub-Secretary, Sub-Custodian or Sub-Foodservice Assistant.
  - Star Sub-teacher: Non-certified substitute who is approved to work on an emergency basis (when certified substitute is not available), at one school upon the recommendation of the principal. A recommendation must be sent to the Human Resource Services Division.
  - Pilot Sub-Teacher: A regular substitute teacher who is assigned to one school who works every day. This person may fill in for any teacher at the assigned school or may be shared with other schools. They typically fill in for different teachers on different days but for the same school. A recommendation must be sent to the Human Resource Services Division.

- Interim Substitute < 6 months: A regular substitute (usually a sub-teacher) filling in for the same position continuously for more than 10 days but not more than 6 months. A recommendation must be sent to the Human Resource Services Division.
- Interim Substitute > 6 months: A regular substitute (usually a sub-teacher) filling in for the same position continuously for more than 6 months. A recommendation must be sent to the Human Resource Services Division once it is determined that an interim substitute will exceed the 6 months criteria. At that point the substitute must receive retirement benefits.
- Provisional Substitute Teacher: Must possess a bachelor's degree from an accredited college or university. Will receive benefits (FI retirement, Insurance, Earn Leave, Paid Holidays.) A recommendation must be sent to the Human Resource Services Division.
- Temporary Employee: An employee occupying a temporary position that will not last beyond six months. A recommendation must be sent to the Human Resource Services Division.

### **Availability of Quotas and Recording Absences**

Sick Leave, Personal Chargeable to Sick Leave, Compensatory Time and Vacation are referred to as Quotas. Employees accrue leave according to union agreements and School Board policy. A quota absence will not be accepted in SAP if an employee does not have a sufficient quota balance to cover the absence being recorded.

**In SAP, an employee can accrue leave only to his primary position. For example, a 6.0 hour per day Foodservice Employee who also works as a custodian for 2 hours a day will not earn leave on the extra 2 hours per day worked as a custodian. Likewise, he or she may not use leave for being absent for the 2 hour custodian job.**

Sick Leave and Personal Chargeable To Sick Leave are earned by all regular School Board employees as well as Provisional Substitute Teachers.

Vacation Leave is earned only by 12-month employees.

Compensatory Time (**Comp Time**) can only be earned by Non-Exempt personnel. For Comp Time to be earned the attendance 0i16 must be recorded. The amount of hours recorded in 0i16 is unpaid. Example: A secretary works 42 hours in a week and is scheduled to work 37.5 hours. If 0i16 is recorded in the amount of 4.5 hours, the secretary will not receive any additional wages above her normal salary, however she will

accrue comp time in the amount of 5.5 hours  $\{(2.5 \times 1.0) + (2.0 \times 1.5)\}$ . She may then be absent in the future for 5.5 hours for which comp time taken 0i18 may be used.

Rare Exception – Employees who work a combination of two work schedules as in the example of a teacher who is based at a year round school but also works at a traditional school. In this example, the teacher is assigned only one work schedule, say the red track schedule. It is the home school's responsibility to ensure the employee works all days that are required during the school year.

### **Additional Compensation -Additional Time and Overtime**

An employee's normal daily working hours relevant to scheduled workdays are referred to as **Planned Working Time**. Employees who fall under the Overtime **Non-Exempt** category will be compensated for time worked outside of their planned working time. All hours which are recorded outside of planned working time will generate **Additional Time** on their pay checks and paid at their straight time hourly rate of pay. All hours recorded in excess of 40 hours in a week will generate **OT Premium** on their pay checks and paid at one-half their straight time hourly rate of pay. For example, a secretary works 42 hours and is scheduled to work 37.5 hours. She will receive additional compensation equal to 4.5 hours (Additional Time) at her straight time hourly rate, plus 2.0 hours (OT Premium) at one-half her hourly rate. **Whenever someone works over his or her planned working time on a day, all time worked or absent during the day must be recorded in the SAP Time Sheet. For example, if a teacher works adult school for 4.0 hours at night, 0i46 Normal Working Hours for 7.75 hours must be recorded in addition to 0i04 Adult School for 4.0 hours. (The order is important so in this example 0i46 must be recorded first on the day.) Another example is when someone is absent for part of the day and has to work late on the same day to make up the work. Let's say they used vacation for 4 hours in the morning and then came back and worked 8 hours. We must record 0i88 Vacation for 4 hours and 0i46 for 8 hours on the day. If this person had taken the 4 hours off for vacation and came back to work only for the remainder of the normal day (did not work late to make up the work) then only the 4 hours 0i88 Vacation needs to be recorded. The system will automatically fill in the rest of the planned working time in this case.**

**Paraprofessionals** who sub for a teacher on a day will not be handled via the SAP time sheet. If a Paraprofessional subs for a teacher, paperwork should be submitted to the payroll department as before. They will be compensated an additional **\$20 per day** for each day they sub for a teacher.

### **Home School Responsibility**

In SAP, an employee can have only **one organizational assignment**. In other words, he or she can be assigned to only one school. For security reasons, the Principal and Payroll Secretary have access only to the employees assigned to their school, as well as employees assigned to a common substitute pool (Personnel Area 9990.) Employees

who work at more than one school must have all attendances and absences accounted for by their home school. This would apply to the example where a chorus teacher works at one school in the morning and another school in the afternoon. The Principal of the home school is responsible for the maintaining of all attendances and absences for both schools. This does not mean that the salary expenses are charged entirely to one school. They may be allocated to both schools.

The same is true when attendances need to be captured for activities an employee may perform after school or on weekends. For example, a custodian assigned to one school who works as a security guard at another school must have the security guard attendance recorded at the school where he serves as a custodian. If a teacher works Saturday Work Detail on a weekend, the special attendance must be recorded at the home school. Attendance records will be provided to the home school by the person responsible for the special activity.

### **Rules for Capturing Attendances and Absences in SAP**

- 1) Before an employee begins work, all appropriate paperwork must be provided to the Human Resource Services Division. Before a substitute is called in, he or she must be on the approved substitute list maintained at the district. **Neither attendances nor absences can be recorded until an employee is hired into the SAP system. An employee can not be paid until they are hired into the SAP system.**
- 2) **Exception Reporting:** Regular School Board personnel are paid according to their assigned work schedule within SAP. If neither absences nor attendances are recorded, they will receive their normal monthly salary according to their planned working times (work schedule). Exceptions to the planned working times must be recorded in SAP. Examples include when a sick day is used or when a non-exempt employee works over his or her planned daily working hours. In SAP, we refer to the concept of exception reporting as **Negative Time Entry.**
- 3) **Positive Time Entry:** Substitute and temporary personnel are paid according to attendances that have been recorded relative to the appropriate payroll period. **If attendances are not recorded, payment will not be generated. This applies to employees with two jobs also. Attendances must be recorded on both jobs for the employee to be paid.** For instance, the payroll period for substitute personnel runs from July 1 – July 15<sup>th</sup> and will be paid on July 31, 2000. All attendances recorded for this period by the cutoff date of July 21st will enter into the calculation of wages for the payroll. This should allow ample time for capturing all substitute time for the payroll period. **Generally, all employees who reside in Personnel Area 9990 fall under Positive Time Entry rules. Check an employee's Organizational Assignment IT0001 to see if they are in PA 9990.**
- 4) **Employee Status:** The organizational assignment of employees should be verified periodically to make sure the position indicated matches the actual job roles of

employees at a school. For example, if an employee is working as a teacher, make sure they are set up as a teacher and not a Paraprofessional. **Before recording an attendance or an absence on a new employee, the organizational assignment of the employee should be verified.** The school secretary or Principal will be able to access the screen in SAP, which provides this information. They should check to see if the employee is set up at their school, especially in the case where an employee may work at two schools. If an error is discovered in either case, the Human Resource Services Division should be notified immediately.

- 5) **Timelines for Recording Attendances and Absences:** In SAP, attendances and absences must be recorded for specific dates for which they occur. It is important that data entry is kept current. There will be two important cutoff dates each month for which attendances and absences recorded to that point will be included in payroll results. As an example, for the July 31, 2000 payroll, the cutoff date is July 21<sup>st</sup>. Any absences or attendances that occur in the month of July and are recorded in the system by the end of the day on July 21<sup>st</sup> will be included in the payroll results for July 31<sup>st</sup>. Leave balances as presented on the pay stub will reflect any paid leave recorded up to that point. Any absences or attendances that occur in July 2000 and are recorded after July 21<sup>st</sup> will not be reflected until the August payroll run. **It is recommended that Attendances and absences not be recorded in advance of when they are expected to occur. An absence may be recorded up to the end of the payroll period (usually the end of the month) if there is no uncertainty that the absence will occur.** If an employee is out for an extended period of time, the absences should be recorded periodically (say weekly) for dates for which the absences have already occurred. If an employee plans to take a week or two of vacation, the recording of vacation leave should not take place until the employee has actually taken the time off. Again, if it is known with absolute certainty that the employee will take the vacation, the vacation may be recorded in advance for the period of time up to the end of the pay period.
- 6) **Handling Employees who Perform Varying Job Functions:** How an attendance is captured can affect how an employee will be paid. As was pointed out before, an employee only has one organizational assignment. **He or she also has only one primary rate of pay linked to their organizational assignment.** Substitutes are a good example because they fall under positive time recording rules. (All attendances must be captured for them in order to be paid.) If a substitute is set up in SAP such that his organizational assignment is a substitute custodian, normal working hours (oi46) that are entered into the system will be paid at the hourly rate for substitute custodians. If the same person works as a substitute clerk on occasion, the attendance for the substitute clerical work must be captured as “2<sup>nd</sup> Job – Clerical” 0i68. The hours worked, as a substitute custodian will be paid at a different hourly rate of pay than the hours worked as substitute clerk. **Careful attention should be paid to the IT0001 Organizational Assignment of the employee. Look at the position to determine an employee’s primary job.**

7) **Entering Attendances for Substitutes:** All attendances recorded for any substitute employee (except Provisional Substitute Teacher) must have a cost center entered as well as the hours worked. The cost center must generally be the same as that of the position they are replacing. The only exception is that **the cost center recorded for the substitute must always begin with the school location number as the first four characters.** To find the correct cost center, refer to the print out of the school's organizational assignments showing cost centers, positions under them and employees in positions.

8) **Common Attendances:**

**Normal Working Hours 0i46:** Used to record attendances for an employee's normal job duties when they exceed planned working hours or, in the case of substitutes, to record all hours worked. **For example, 0i46 should be used to record the attendances of a Security Guard who's position on IT 0001 indicates he is primarily a Security Guard.** Regular employees are under exception reporting rules so the only time an 0i46 attendance needs to be recorded is when an employee works outside of his or her planned working time. In the case of a regular employee working overtime, the total number of hours worked for the day must be entered, not just the overtime.

**Security Guard 0i60:** If a regular employee assigned to a school also works as a security guard either at the home school or another school, the attendance hours for the security guard work must be entered by the home school. The attendance data should be provided to the home school by the department of Discipline and Security. In an example where a 6 hour a day custodian works as a security guard at night for 4 hours, the normal working hours 0i46 must be entered for 6 hours and the Security Guard, 0i60 must be entered for 4 hours on the same day. **The entire day must be replaced when someone is to receive additional compensation for additional work. The order is important so in the above example, 0i46 must be entered first and 0i60 secondly.**

**Adult School 0i04, Saturday Work Detail 0i58 and Child Care 0i14:** These are handled the same as the above scenario for the Security Guard above when a regular employee performs one of these functions as a second job. If an employee of the district performs one of the above functions without holding a regular position, they are handled differently. The department responsible for each of the functions would be responsible for entering the attendance data.

**Callout Regular 4 HR Min 0i10 and Callout Security 2 HR Min 0i12:** These attendances are used to record time when a custodian is called back to work. If he or she is called back for security reasons, 0i12 should be used. If he or she is called back for any other reason, 0i10 should be used. In either case the actual amount of hours worked during the callout should be recorded. The normal working hours for the day must also be recorded because the entire day needs to be replaced.

**Comp Time Earned 0i16:** Hours recorded for this attendance will be unpaid but will be added to a comp time quota. The hours accumulated in this quota may be used in the future. As an example, an employee works 42 hours and 2 hours is recorded as 0i16—he or she will accrue 3 hours (2 hours at time and one half) of compensatory time to be used later. To record Comp Time Earned on a day, the entire day must be replaced. **For example, 0i46 would be recorded for 8 hours and 0i16 would be recorded for 2 hours on the same day.**

9) **Common Absences:**

**Quota Absences:** Paid absences for which quota balances will be reduced when recorded. *These may be used only to the extent quotas are available.*

0i62 Sick Leave

0i50 Personal Chargeable to Sick Leave

0i88 Vacation Leave

0i18 Comp Time Taken

0i64 Sick leave Bank (*Contact Sharon Thompson in Human Resources before recording Sick Leave Bank*)

**Unpaid Absences:**

0i52 Personal Leave Without Pay

0i89 Workers Compensation (*Contact Annette Wilkerson in Risk Management before recording Workers Compensation*)

These are used when an employee is absent and has no paid leave to cover the absence. His or her monthly compensation will be reduced.

**The recording of absences is permitted only on planned working days up to the number of daily planned working hours for the individual.**

**Special Paid Absences:** *These may be used only with special approval and documentation*

Temporary Duty Leave – Out of County 0i78

Injured-In-Line-Of-Duty 0i40 (*Contact Annette Wilkerson in Risk Management before recording Injured-In-Line-Of-Duty*)

Jury Duty 0i44

Floating & Birthday Holidays 0i32

