



304 POLICY - Payroll and Payroll Deductions

304.1 Statement of Policy

Payrolls are prepared and issued in accordance with the rules and regulations of the Office of Management and Enterprise Services (OMES), the policies of the Board of Regents, and procedures of the College. Claims for payment of any salary, wage, remuneration, expense allowance, or other compensation to an employee will be made on the prescribed payroll form. Withholdings which are required by law will be deducted. Additional withholdings, deductions, or contributions will be made only upon submission of the required forms according to the guidelines published in the Procedures section of the Policies and Procedures Manual.

304.2 Federal Grant Compensation

The purpose of this policy is to ensure equity across employee classifications regardless of funding source with respect to routine or supplemental compensation.

Redlands Community College follows Uniform Grant Guidance in the Code of Federal Regulations related to compensation for federal grant employees (Subpart E - Cost Principles, 2 C.F.R. §§ 200.400-200.476). § 200.430 Compensation – personal services refers specifically to compensation for federal grant employees.

Adopted 1970

Revised December 2010

Revised October 2018

Revised October 2023



304 PROCEDURE - Payroll and Payroll Deductions

304.1:1 Payment Dates

Payroll checks for full-time employees and adjunct faculty are electronically deposited into each employee's bank account on the last business day of each month. Payroll checks for hourly employees are electronically deposited into each employee's bank account on the 27th day of each month. All full-time employees (including those on 9-, 10-, 11- and 12- month contracts) are paid in twelve (12) payments per fiscal year.

Individual check stub information will be emailed to each employee to the email address of his or her choice. The employee must notify the Office of Human Resources in writing if the employee wishes the information to be sent to an email address other than the employee's Redlands email account.

304.1:2 Mandatory Withholdings

Mandatory withholdings include federal and state income tax, FICA (Social Security) and MQFE (FICA medical) contributions.

304.1:3 Optional Withholdings, Deductions and Contributions

In addition to the withholdings required by law, full-time employees may request additional deductions, including amounts for dependent insurance coverage and/or contributions to retirement plans or tax-sheltered annuities. Deductions for contributions to tax-sheltered annuities must conform to IRS guidelines on Section 403(b) annuities. Information on optional withholdings, deductions, and contributions may be obtained from the College Office of Human Resources.

Additional withholdings, deductions, or contributions will be made only upon submission of the required forms to the Office of Human Resources.

304.2:1 Federal Grant Compensation

Compensation must be reasonable for the services rendered in that it is consistent with that paid for similar work in other activities at Redlands. Cost of living raises approved by the Redlands Community College Board of Regents for all employees may be applied to federal grant employees provided grant funds are available in the budget and the



budget is approved by the respective program officer for the grant or the cost of living raise is incorporated into the submitted and approved budget.

Additionally, incentive compensation (one-time or single distribution of incentive funds) to employees is allowable to the extent that the overall compensation is reasonable. Incentive compensation approved by the Redlands Community College Board of Regents for all employees may be applied to federal grant employees provided grant funds are available in the budget and the request is approved by the respective program officer for the grant.

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