



<i>New Summit Charter Academy</i>	<i>Policies and Procedures</i>
Policy Name:	Payroll Policy
Policy Number:	DKA-NSCA
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Category:	Board
Author:	Executive Director
Approval:	NSCA Board of Directors

Payroll Policy

NSCA employees are paid on the 15th of each month. If the 15th falls on a banking holiday or weekend, payment is made the business day before.

Payroll-related documents must be submitted to payroll within three business days following the end date of the pay period.

Payroll documents include:

- Attendance Leave Requests
- Expense Reimbursements
- Timesheets (to include Substitute paper time logs)
- Pay Request forms
- Direct Deposit Change form
- Form W-4
- 401(k) & PERA Contribution forms
- Benefit forms (qualifying event initiated with HR)

Leave forms need to be completed electronically in SDS as soon as possible before the absence. All leave must be entered before the end of the respective pay period.

You are responsible for ensuring that leave days are used appropriately, that the correct category is requested, and that you have available leave hours. Staff and Personal Leave examples are listed in the Employee Handbook's Leave of Absence section. Available leave balances can be found in SDS.

When a substitute teacher is required in your absence, you must arrange for and contact an approved substitute and include substitute information in your time off request in SDS. If no leave hours are available and you are absent, unpaid time off will be deducted. Employees must enter leave in SDS for any absence, even if no leave is available.

Authorization of Permanent Positions

The authorization of permanent positions rests solely with the NSCA Board of Directors (the Board). Permanent positions are based on Full-time Equivalents (FTE for administrators, teachers, and classified staff. The Board approves positions by fund, program, and job classification as part of the budget process. Requests to the Board for approval of additional staff shall be submitted on an FTE request form, ideally during the budget process. These forms are then routed through the Finance Department before calendaring before the Board.

Stipend/Other Payment Approvals

All stipends must be approved by the Executive Director and Director of Human Resources in writing and included in the annual budget. Stipends for athletics, clubs and activities, and class coverage may be approved by the Executive Director without prior approval of the board but must be documented and included in the budget. When possible, stipend amounts and categories shall be included with the annual adoption of salary schedules. There is generally no provision for classified staff stipends because of complications with Fair Labor Standards for non-exempt employees.

Extra Duty Pay Authorization

Payments to employees for extra duties performed as an extension of their contract days shall require the approval of the Executive Director and the school Principal before the work is performed. Employees are prohibited from receiving Extra Duty Pay for days covered under his/her contract year (authorized work days). Extra duty pay not included in the budget must be coordinated with the CFO/Finance Director for budgetary inclusion/adjustment.

Overtime Pay Authorization

The supervisor is responsible for authorizing overtime pay prior to the work being performed and is subject to budgetary approval. For applicable employees, overtime pay is subject to Fair Labor Standards (FLSA). Administrators and teachers are generally excluded from receiving overtime pay.

Over/Under Payments

While NSCA strives to pay all employees accurately and timely, occasionally, mistakes of overpayment or underpayment are made. If an employee is underpaid, the Human Resources department will strive to correct the error on the next regular paycheck. The school will be responsible for underpayments going back two years from the date of discovery of the underpayment. In emergency situations, the Executive Director may choose to issue a manual check to the employee.

In the event of an underpayment, Colorado PERA requires that the compensation record reflect the correct wages due to the employee. If the amended compensation record results in an assessed interest penalty, the school will pay the excess amount.

If an employee is overpaid, the school will seek to recover the overpayment in as few checks as possible but generally over the remainder of the employment contract term. In no instance will the school allow a repayment schedule greater than 12 months without the consent of the COO/ED or Designee. In the event of employee fraud or intentional misrepresentation, the employee may face possible criminal charges.

In the event of an overpayment, Colorado PERA requires that the compensation record reflect the correct wages due to the employee. Colorado PERA requires an adjustment to the employee's highest average salary. The responsibility for negotiating repayment terms rests with the Director of Human Resources in collaboration with the CFO/Finance Director.

Change in Contract Term

All non-school year employees shall be employed on a contract from July 1 through June 30. All employees with less than 250-day contracts shall be paid on an August 1 through July 31 contract, except those grandfathered under previous contract periods. These contract periods are designed to match days paid with days worked as near as possible. If a position's contract term needs to be changed, such request shall be submitted in writing to the Director of Human Resources for approval of the Executive Director. Increases in contract terms must have a funding source identified for the cost of an additional day's salary and benefits.

Pay Advances

Payroll advances are discouraged due to statutory borrowing and lending regulations. However, if new employees need funds to get through the start of the school year, the Executive Director and Director of Human Resources shall be authorized to advance no more than 50% on one month's salary and deduct 10% of that amount over the next 10 paychecks until wholly repaid.

All other Payments Not Covered Above

This regulation intends to create an official approval process for employee positions and payments. Exceptions not covered under this regulation shall require the approval of the Executive Director, the CFO/Finance Director, and potentially the Board.

Revision History

Date	Revision Details	Revised By
5/20/2019	Creation	Board, Executive Director
12/04/2023		
03/12/2025	Revised	CFO