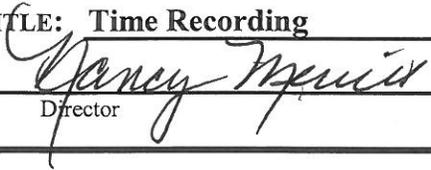


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**IDAHO DEPARTMENT OF PARKS AND RECREATION
POLICY AND PROCEDURES MANUAL**

PROCEDURE TITLE: Time Recording

APPROVALS:


Director

HUMAN RESOURCES

Policy Owner

- 1.0 **PURPOSE:** To provide guidance and understanding to employees on appropriate time recording.
- 2.0 **TIME RECORDING:** (see also Leave Policy for additional details)
 - 2.1 All hours actually worked will be recorded on the timesheet.
 - 2.2 Hours that are not actually worked will not be recorded on the time sheet.
 - 2.3 Recording hours not actually worked to avoid comp time or paid overtime is strictly prohibited. In addition, not recording actual hours worked and allowing employees to take that time off on a later date is also strictly prohibited.
- 3.0 **HOW THE SYSTEM WORKS**
 - 3.1 The bi-weekly payroll system is designed to issue two (2) weeks of pay every-other Friday.
 - 3.2 There are twenty-six (26) pay periods per year.
 - 3.3 Each payroll period is eighty (80) hours and always begins on a Sunday and ends on a Saturday.
- 4.0 **DEDUCTIONS**
 - 4.1 FICA, federal and state taxes, and retirement contributions are computed on the employee's bi-weekly salary and deducted per pay period.
 - 4.2 Federal and state taxes are taken on gross pay minus retirement, deferred compensation, and tax shelters.
- 5.0 **DIRECT DEPOSIT:**

Most employees receive their pay by direct deposit and can view their deposits online.
- 6.0 **SICK AND ANNUAL LEAVE** accruals are automatically calculated by the system with balances reflected on employee's pay stub each pay period.
- 7.0 **COMP TIME** is automatically calculated for each employee earning either straight time or time and one-half.
- 8.0 **EXCEPTION TIME REPORTING** is used by all FLSA "Executive" employees. The employee will automatically be paid for eighty (80) hours of work unless a payroll time sheet is submitted. The only time a time sheet needs to be filled out is if the employee has time exceptions such as annual leave, sick leave, etc.

9.0 POSITIVE TIME REPORTING will be used by all temporary and part-time employees. Positive time reporting means that an employee will not be paid unless a time sheet is filled out reflecting all time reported by the employee.

10.0 HOLIDAY PAY

- 10.1** Covered employees (those who earn comp time at time and a half) who work on a holiday will receive eight (8) hours of holiday pay and 1-1/2 times the actual hours worked in the form of comp time.
- 10.2** Non-covered employees (those who earn comp time at hour for hour) will receive eight (8) hours of holiday pay and the actual hours worked in the form of comp time.
- 10.3** Part-time employees (classified and benefitted seasonal employees) who have a standard number of hours per week receive the hours normally worked per week x .20. Example: an employee who normally works 24 hours per week would receive 4.8 hours of holiday pay: $24 \times .20 = 4.8$ hours of holiday credit.
- 10.4** Employees who work such an irregular work week those normal hours cannot be determined receive the number of hours actually worked in the week of the holiday divided by 40.
- 10.5** Employees on flextime work schedules of ten-hour days will only receive eight (8) hours of holiday pay (see Leave Policy).