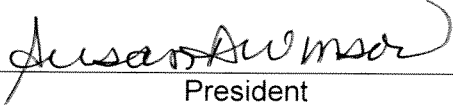



**AIKEN TECHNICAL COLLEGE
PROCEDURE**

Procedure Title: PAYROLL	Procedure Number: 6-2-101.1
Institutional Authority: Vice President of Administrative Services	
Associated SBTCE Policy/Procedure:	
Governing ATC Policy: 6-2-101	

Approved:  President
 Vice President of Administrative Services

Date Adopted: 07/01/2004
Date Revised: 03/10/2008

DISCLAIMER

PURSUANT TO SECTION 41-1-110 OF THE CODE OF LAWS OF SC, AS AMENDED, THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE AGENCY.

I. Payroll Date

A. Payroll will be distributed on the last work day of each month.

1. Should the last work day of the month fall on a holiday, payroll will be distributed on the work day prior to the holiday.
2. One exception to the last work day of each month shall be the month of December in which payroll shall be distributed in accordance with the academic calendar.

B. The Payroll Administrator shall annually publish the payroll dates for the fiscal year.

C. Payroll checks will not be released prior to the scheduled payroll dates.

II. Distribution of Payroll

- A. Aiken Technical College payroll is disbursed via direct deposit as allowed by the S.C. Code of Laws Section 41-10-41 (B). Pay advices are available for viewing on-line.

The only exception may be for the employee's first paycheck or if the employee makes a change to their direct deposit information. In this case, the employee may receive a check which will be mailed.

III. Mandatory Deductions

Mandatory payroll deductions required by statute are:

- A. F.I.C.A.
- B. Medicare
- C. Federal Income Tax
- D. State of South Carolina Retirement (FTE State employees only)
- E. State of South Carolina Income Tax
- F. Court Ordered Levies

IV. Voluntary Deductions

Voluntary payroll deductions are initiated by the employee and depending on the payroll deduction subject to the following procedures.

- A. State of South Carolina Benefits

These benefits, and corresponding enrollment periods and regulations, are determined by the State of South Carolina

- B. Aiken Technical College Foundation

Payroll deductions in support of the Aiken Technical College Foundation will be made per the established procedures announced by the Foundation and/or College.

- C. United Way

Payroll deductions in support of the United Way will be made per the established procedures announced by the College during the United Way campaign.

V. Other Deductions

- A. Employees may also elect to establish other payroll deductions as allowable by the State Board for Technical and Comprehensive Education. Some examples of other deductions are;
1. Credit Union
 2. South Carolina State Employees Association
 3. Tax Sheltered Annuity (TSA)
 4. Cancer Insurance
- B. For the College to make a tax sheltered annuity payroll deduction, the annuity must meet the Internal Revenue Service's rules and regulations governing tax sheltered annuities and be an approved vendor by the State Board for Technical and Comprehensive Education Office. Verifying documentation that the tax sheltered annuity complies with IRS rules and regulations must be given to the Director of Human Resources prior to the College enacting the payroll deduction. The College will not enact the deduction if the tax sheltered annuity company and/or its authorized representative(s) or agent(s) do not provide the required documentation or the tax sheltered annuity does not comply with the IRS rules and regulations.
- C. Benefit payroll deductions or changes in benefit payroll deductions must be authorized in writing by the employee on the appropriate authorization form. The benefit deduction authorization form must be received by the Human Resources Office within the prescribed enrollment period.
- D. Changes to tax deductions may be made at anytime, to be effective in the next applicable pay period, by completing and signing a W-4 form in the Payroll Office.
- E. The College will not schedule meetings or appointments for presentations by credit unions, tax sheltered annuity companies, or cancer insurance companies outside of the annual benefits fair.

Procedure Review		
Review Date	Reviewed By	Date Completed
07/01/2007		
03/10/2011		