

**SECTION 4  
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**Original Adoption Date**

7/31/96

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7/6/05

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- A. Employee time sheets or time cards showing hours worked (absences, leave without pay) will be filled out by each employee, signed by the appropriate supervisor, and submitted to the Appointing Authority by 9:00 a.m. on the first work day of each pay period. Time sheets are not to be completed by anyone other than the employee to whom such sheet belongs. Time cards are not to be punched by anyone other than the employee to whom the card belongs.
  
- B. If time sheets or time cards are not properly submitted, pay may be held until the hours can be verified.
  
- C. **Wayne County Care Center (WCCC) TIME CARD REQUIREMENTS**
  - 1. WCCC requires the use of time cards for the recording of hours worked. Time cards are provided on a bi-weekly basis. Each employee is required to verify worked hours at or near the end of each pay period. Verification is made by the employee’s signature. All appropriate forms necessary for processing of payroll are to be submitted by the deadline which is posted on the employee bulletin board.
  - 2. Employees are not to remove their time cards from the time card rack. Time cards and sheets are official records of time/hours worked.
  - 3. In the event a WCCC employee neglects to clock in or out, he/she shall request that his/her immediate supervisor verify the actual time worked.
  - 4. WCCC employees shall not deface or mark on time cards and should check carefully to assure the cards are “punched” properly.
  - 5. WCCC employees are not permitted to clock in more than ten (10) minutes prior to the scheduled starting time of their shift. Employees are not to engage in any work activity prior to their scheduled shift.
  - 6. There is no “grace period” for clocking out early. Employees should remain in designated work areas until the end of their shift. Early clock outs must be pre-approved by the supervisor.

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- A. The work week begins at 12:00 a.m. on Sunday and ends at 11:59:59 p.m. the following Saturday. The pay period covers two (2) weeks and ends on the second Saturday of the bi-weekly pay period. Employees are paid every other Friday for the two (2) week period ending two (2) weeks prior to the payday. If a holiday falls on a payday, the paychecks will be issued the preceding Thursday, except in extenuating circumstances when paychecks will be issued on the following Monday.

If an emergency is declared and the County Administration Building is closed on a scheduled payday, the Auditor will then make the payroll available for pickup on the next regularly scheduled business day that the County Administration Building is open. Direct deposits will be made as originally scheduled and should not experience a delay, unless caused by circumstances beyond the control of the Auditor.

- B. The first two (2) weeks of pay that a new employee earns will be delayed by the County until the second eligible payday.
- C. Questions about paychecks should be directed to the Appointing Authority. The Appointing Authority is responsible for making the necessary explanations or inquiries to resolve the matter.
- D. Pay advances are not permitted.
- E. A written authorization signed by the employee must be given to the Appointing Authority before issuance of a paycheck to any person other than the employee. Such statement must explicitly authorize a person to pick up the employee's paycheck in lieu of the employee. The authorized person must be able to produce identification at the time he/she arrives to pick up the paycheck.
- F. All employees must use direct deposit. The Wayne County Auditor's office will directly deposit the employee's net paycheck. Existing employees should contact the person responsible for payroll in the Appointing Authority's office for direct deposit changes, additions, or deletions.

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Certain deductions are made from an employee's paycheck as required by law, in accordance with employee benefit plans, or as requested by the employee. Upon the passage of an appropriate resolution by the Board of County Commissioners and approval by the Wayne County Auditor, the Payroll Department of the Auditor's office will implement payroll deductions. These deductions are itemized on the employee's pay statement which accompanies his/her payroll check. Deductions may include:

- A. **OPERS** - Membership in the Ohio Public Employees Retirement System is compulsory upon being employed, except those employees specifically exempted under the provisions of RC 145.03. The amounts that employers and employees pay into OPERS are subject to change.
  
- B. **INCOME TAXES** - The federal, state, and city governments require that taxes be withheld from each salary payment. The amount of tax to be withheld is determined from tables furnished to the County by the Treasury Department and the Ohio Department of Taxation, and varies according to the amount of salary and number of dependency exemptions. Employees are required to complete withholding tax certificates upon initial employment and to inform the Payroll Officer of any dependency change whenever such change occurs. Income taxes shall also be withheld in accordance with levies passed by an employee's home school district.
  
- C. **MEDICARE DEDUCTIONS**—Those employees hired on or after April 1, 1986, are required to contribute a percentage of their taxable income to the federal Medicare system, as required by law.
  
- D. **GARNISHMENT/CHILD SUPPORT DEDUCTIONS**—A court-ordered legal claim against the wages of department/agency employees by a creditor, for non-payment of a debt and/or payroll deductions for child support served by the constituted legal authority, are garnishments and must be recognized and executed by the County Auditor and the facility.
  
- E. **OPTIONAL DEDUCTIONS MAY INCLUDE:**
  - 1. An employee's share of County health insurance premium if the employee is enrolled in the plan, and premiums for any other available benefit which the employee elects to receive and pay for.

**PAYROLL DEDUCTIONS  
(CONTINUED)**

2. Deposits into one of the County-approved Deferred Compensation programs.
3. Contributions to United Way as authorized by the employee.
4. Union dues and other deductions authorized by a collective bargaining agreement.

The County Auditor may decline to make deductions that are not required by law, are below established minimum amounts, or that occur at irregular intervals.

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**A. NON-EXEMPT EMPLOYEES**

Non-exempt employees are those employees who are covered by the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). All employees of Wayne County who are treated as hourly employees are considered non-exempt.

1. In general, County employees will not work more than forty (40) hours, or the otherwise established full-time standard, in a single work week. When overtime work cannot be avoided, employees will be compensated as provided in the FLSA and Ohio Revised Code.
2. If overtime is required, the authorization of the Department Head or the employee's direct supervisor is required. Failure to get authorization for overtime may result in disciplinary action.
3. In an emergency situation, if the Department Head or the employee's direct supervisor cannot be reached for prior approval, overtime may be worked without authorization. However, the situation must be recognized as an emergency by the employee's supervisor or the Appointing Authority.
4. For overtime calculation, time in active pay status but not actually worked (e.g., sick leave, vacation, or holidays) shall not be considered time worked.
5. Scheduled overtime that is subsequently canceled and not worked will not entitle the employee to any overtime compensation. Only overtime actually worked is compensable.
6. Overtime compensation will be calculated as follows:
  - a. Time worked over forty (40) hours in a work week will be paid at one and one-half (1 1/2) times the employee's regular rate of pay.
  - b. Overtime compensation shall be based upon the employee's hourly rate of pay plus any applicable pay supplements.
7. When an employee is required to attend a meeting, conference, or training session travel time and time actually spent in meeting sessions will be considered time worked for the purpose of calculating overtime, except that non-working meal time and the employee's normal commuting time will not be considered time worked.

Time spent to attend a training program is not considered time worked if all of the following conditions are met:

- a. the employee's attendance occurs outside of his/her regular working hours; and
  - b. the employee's attendance is not required; and
  - c. the employee does no productive work while in attendance.
8. A part-time employee will not receive overtime compensation for hours worked more than his/her regularly scheduled hours until the total hours worked in a work week exceed forty (40) hours.
  9. Any employee required to work on one of the recognized holidays is entitled to receive compensation at the rate of one and one-half (1 1/2) times their usual rate of pay, in addition to receiving their regular holiday pay, if applicable. The premium rate of pay (one and one-half - 1 1/2 x the single rate) shall not be considered in determining an employee's regular rate of pay for the purposes of calculating overtime compensation (i.e., pyramiding of overtime is not permitted).
  10. It is the policy of the county that overtime will be distributed as equally as possible among employees by consideration of classifications, seniority, and qualifications of those employees who normally perform such work.
  11. The Appointing Authority may designate employees to work an adjusted work week not to exceed forty (40) hours per week. Such employees are considered "flexible hour employees." Any time worked over the daily regularly scheduled hours shall be taken off during the same work week that it is worked. For purposes of this policy, 12:00 a.m. Sunday to 11:59:59 p.m. Saturday shall constitute the work week.
  12. Any time worked over the daily regularly scheduled hours may be taken off within the same reporting week that it is worked. For purposes of this policy, Sunday through Saturday shall constitute the reporting period.
  13. Re-scheduling of staff by the Department Head or the Appointing Authority may be initiated to avoid payment of overtime.
  14. The Wayne County Sheriff's Office has adopted a 207K schedule for those non-bargaining unit deputies of the Sheriff's Office who are non-exempt under the FLSA. The 207K schedule adopted establishes a fourteen (14) day work period, during which overtime will be paid for all hours worked in excess of eighty-six (86).

**B. EXEMPT EMPLOYEES**

Employees may be exempt from the minimum wage and overtime provisions of the FLSA if they meet certain criteria for administrative, professional, or executive employees, are treated as salaried employees, and are declared to be exempt by the Appointing Authority.

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- A. An Appointing Authority may allow an employee to elect to accumulate compensatory time in lieu of receiving overtime pay whenever such employee works in excess of forty (40) hours during the work week. Compensatory time is earned at the rate of one and one-half (1 1/2) hours for each overtime hour worked.
- B. The Appointing Authority may establish a limit on the accumulation of compensatory time. That cap may be up to two hundred forty (240) hours for non-safety forces and up to four hundred eighty (480) hours for safety forces. Hours earned in excess of these limits will be paid. The cap for compensatory time for all Commissioner Departments has been set at forty (40) hours.
- C. Compensatory time must be used within the time frame established by the Appointing Authority. If the compensatory time is not used within the established time frame, the employee will receive pay for the overtime worked.
- D. The use of compensatory time must be scheduled at a time mutually satisfactory to the employee and the Employer.
- E. Hours worked between thirty-seven and one-half (37 1/2) and forty (40) hours in a work-week will either be straight time pay or compensated on an hour-for-hour basis with compensatory time as established by the Appointing Authority.
- F. Overtime compensation may be taken in the form of pay or compensatory time, according to the established guidelines. Compensatory time will be calculated at the same rate as overtime pay. The following regulations apply to those choosing compensatory time: an employee must tell the supervisor at the time overtime is worked whether he/she wishes compensation in the form of wages or compensatory time. Failure to request compensatory time will result in overtime compensation in the form of wages.
- G. The employer reserves the right given under Subsection 7(0) (29 USC 207[o]) of the Fair Labor Standards Act, to offer only compensatory time for overtime hours worked. The employer agrees to invoke this regulation only when all of the following conditions exist:
  - 1. The Department's budget will not accommodate paid overtime
  - 2. Overtime is strictly voluntary and has received prior approval, and
  - 3. Each employee to whom overtime is granted has previously agreed, in writing, to accept compensatory time as payment.

**Original Adoption Date**7/31/96**Revision Number**3**Date**10/16/13**Approved**10/16/13

- A. Employees shall be reimbursed for actual and necessary expenses incurred while on official County business. Employees are normally eligible for expense reimbursement only when the travel has been authorized in advance by resolution of the Board of County Commissioners, as required by Ohio Revised Code, on the "Request for Travel" form.

Requests should be completed well ahead of the scheduled travel and submitted to the Appointing Authority/designee at least two (2) weeks in advance, if possible. When considering an employee's request for job-related travel, the Appointing Authority will consider the special needs of an employee with a disability that substantially affects the employee's ability to drive, see, hear, etc. The Appointing Authority will not deny job-related travel to a qualified employee with a disability merely because of the existence of the disability.

- B. Expenses for mileage, parking, and tolls shall be reimbursed as follows with prior authorization:
1. County cars are available and should be used for County-authorized travel. If an office does not have a County vehicle, the employee or the Appointing Authority should check with the Board of County Commissioners' Office to see if a vehicle is available.
  2. Employees shall be reimbursed for official business travel at the rate established by the Board of County Commissioners for the use of privately owned automobiles. Such expense reimbursement is intended to cover all vehicle-related expenses, (e.g., gas, oil, depreciation, automobile insurance, etc.).
  3. Mileage reimbursement shall be payable to only one (1) of two (2) or more employees traveling on the same trip and in the same vehicle. The names of persons traveling together shall be listed on the "Travel Expense Report." When two (2) or more employees drive separate vehicles to the same destination, the mileage reimbursement will be divided on a case by case basis as decided by the Appointing Authority.
  4. All employees who submit a form verifying coverage and receive prior approval to use personal vehicles shall be required to carry motor vehicle liability insurance minimums as prescribed by the Ohio Revised Code in order to be reimbursed for business travel.
  5. Employees and passengers traveling on County business, or in County vehicles, must always wear safety belts.

**EXPENSE REIMBURSEMENT  
(CONTINUED)**

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6. Employees shall be reimbursed for business travel within the County, with the exception of travel between their home and the department/agency as well as meals purchased in Wayne County. An employee shall note itemized mileage on the "Travel Expense Report" showing the origin and destination of each trip in sufficient detail to account for mileage claimed.
  7. Charges incurred for parking at the destination and highway tolls, if any, are reimbursable at the actual amount. Receipts for parking costs and highway tolls are required.
  8. Travel by air, bus, or other common carrier should be at the best available rate.
  9. Any tickets or fines received by an employee, whether driving a County vehicle or a personal vehicle, are the responsibility of the employee and will not be reimbursed by the County. Any tickets or fines received must be reported to the employee's Appointing Authority within 24 hours of the employee's return. Employees must follow the laws of the State of Ohio, which include but are not limited to, the ban on texting and/or emailing while driving.
- C. Expenses incurred for meals while on official County business will be reimbursed at actual cost per the below schedule. An employee is eligible for such reimbursement only when travel has been authorized and when travel extends through a normal meal period.

Meal allocation for in- and out-of-state travel:

\$6.00 – Travel time between 12:01am and 10:00am (Breakfast)

\$9.00 – Travel time between 10:01am and 4:00pm (Lunch)

\$16.00 – Travel time between 4:01pm and 12:00am (Dinner)

The following guidelines pertain to meals while on travel status:

1. The meal and tax shall not exceed the maximum meal rate as stated above.
2. If a meal reimbursement is requested that does not involve an overnight stay, that amount becomes taxable to the employee and will be dispersed through that employee's paycheck.
3. The maximum reimbursement rate may be allocated for meals as the employee chooses, but reimbursement must be listed separately on the "Travel Expense Report" and supported by an itemized receipt, including identification as to the date on which the expense was incurred, the type of meal, and the actual amount spent. Costs may not include charges for alcoholic beverages or gratuities. Please

**EXPENSE REIMBURSEMENT  
(CONTINUED)**

keep in mind this does not imply that the employee is entitled to the “per diem” amount.

4. Snack items, such as chips, pretzels, cookies or candy bars are not allowable meal purchases and will not be reimbursed unless served as part of an entrée.
  5. Itemized grocery store receipts will not be accepted for meal reimbursement purposes.
  6. If the employee is attending an event/conference where a breakfast, lunch and/or dinner meal is provided, then the meal allocation for the breakfast, lunch and/or dinner, per the policy, is not applicable for reimbursement.
  7. When multiple food items are ordered, please identify which items are being requested for reimbursement if over the meal allocation amount. Employees shall be reimbursed for the actual and necessary expense of meals which are an integral part of a business workshop, training seminar, or other working conference. Such receipt must identify "Registration" or "Registration/Lunch," etc.
  8. We will not reimburse any meals purchased in Wayne County.
- D. Expenses incurred for mileage, parking, tolls, meals, lodging, and other costs related to travel require prior approval.
- E. Personal telephone calls, laundry, entertainment, alcoholic beverages, room service charges, tips, and expenses of a non-employee or non-authorized person traveling with an employee are not subject to reimbursement.
- F. Upon return from travel, an employee shall file with his/her Appointing Authority/designee a "Travel Expense Report" detailing all reimbursable costs with required receipts attached. Expenses will not be reimbursed if the required receipts are not provided.
- G. Expense reimbursements may be subject to IRS regulations. Employees may be subject to taxation on the reimbursement of expenses. Employees are responsible for any income taxes due because of reimbursement; these taxes will not be reimbursed.

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- A. An employee may, with the approval of the Appointing Authority and a resolution of the Board of County Commissioners, receive an advance payment for all or part of the expenses that the employee is expected to incur while on official County business.
1. Once the business travel has been concluded the employee must turn in copies of all receipts on a Travel Expense Report so that the actual cost of the business travel can be compared to the advance payment that the employee received.
  2. If it is determined that the advance payment was greater than the actual cost of the business travel, the employee must return the remaining money to his/her Appointing Authority so that such can be deposited with the Treasurer's Office.
  3. If the advance payment was smaller than the actual cost of the business travel, the employee may complete and turn in a "Travel Expense Report" in order to be reimbursed for any remaining business-related expenses.
- B. Any employee who wishes to receive an advance payment of anticipated business expenses must make such request in a timely manner in order to ensure the County has adequate time to process the request.
- C. For information on expenditures that the County recognizes as legitimate business expenses, employees should see the policy on expense reimbursement (Section 4.06).

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