

**Payroll Procedure Manual**  
Payroll Department

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# **Payroll Procedure Manual**

**San Mateo County Community College**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**Canada College  
College of San Mateo  
Skyline College**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**Prepared by SMCCCD Payroll Department**

Updated As of March 31, 2010

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### 1. INTRODUCTION

#### **1.1 Mission Statement**

The primary mission of the San Mateo County Community College (SMCCCD) Payroll Department is to process data to produce accurate and timely payment of salary/wages of employees.

#### **1.2 Scope of Authority**

**The Payroll Department** is a part of the Finance Office and is designated as the central office responsible for coordinating all payroll transactions, insuring delivery of payroll checks and direct deposit to employees, and maintenance and training of payroll related procedures.

**Human Resources** is responsible for overseeing additions, deletions and any other changes of all full time, short term employees and students from Banner payroll file as well as performing Banner salary and benefit table maintenance, and coordinating changes in employee benefit programs. Human Resources also ensures that appropriate documentation is maintained as required by Federal, State and County regulations.

**Campus Payroll**, under the supervision of the Campus Business Officer, is responsible for all adjunct faculty in overseeing additions, deletions and any other changes to the employee payroll file in Banner. The Campus Payroll Clerk ensures that the hiring packet is complete. Refer to colleges hiring procedures.

**Division Deans/Managers/Supervisors** are responsible for:

- Initiating and signing Personnel Action Forms (PAF) for new employees, making sure Campus Business Officer and the Campus President sign and forwarding forms to Human Resources.
- Ensuring that all paperwork for personnel changes is completed prior to the effective date.

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### **1.3 Payroll Department Organization**

The Payroll Department has 2 Payroll Clerks who are responsible for processing 4 types of payroll: MN (Faculty), MO (Administrator and Full/Part time Classified), ST (Students and Short Term) and SP (Overtime).

1.3.1 Payroll Department Staff is as follows:

<b>Title</b>	<b>Name</b>	<b>Phone No.</b>	<b>Email Address</b>
Payroll Supervisor	Connie Casido	6847	<a href="mailto:Casido@smccd.edu">Casido@smccd.edu</a>
Payroll Analyst	Nettie Wong	6751	<a href="mailto:Wongn@smccd.edu">Wongn@smccd.edu</a>
Payroll Clerk II	Sharon Himebrook	6747	<a href="mailto:Himebrook@smccd.edu">Himebrook@smccd.edu</a>
Payroll Clerk II	Myrna Pereyra	6749	<a href="mailto:Pereyra@smccd.edu">Pereyra@smccd.edu</a>
Payroll Clerk II	Lorna Leyson	6838	<a href="mailto:Leysonl@smccd.edu">Leysonl@smccd.edu</a>

**1.4 Employee Self Service (WEBSMART) is a web-based product which allows employees to view and change their personal payroll information via the Internet. To access Employee Self Service, employees should log in at WEBSMART under Employee at [www.smccd.edu/accounts/portal/](http://www.smccd.edu/accounts/portal/). Information which can be viewed or changed through WEBSMART includes:**

- Benefits and deductions – to view retirement plans, health care information and flexible spending account.
- Address – to view or change current and mailing address.
- Pay information – to view direct deposit information, earnings and deduction history, and pay stub information.
- Tax forms – to view or print W-2 (current and prior years), view or change Federal and State tax exemptions and to give the district **consent** to receive your W-2 electronically.  
Employee filing “EXEMPT” should complete a paper W-4 form.
- Leave balances and history – to view current leave balances.
- Emergency Contacts - to view or change emergency contact.
- Human Resources Link – links to CalSTRS and CalPERS retirement system, IRS, Franchise Tax Board.

### **1.5 Payroll Processing Cycles**

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- 1.5.1 The Payroll Department processes 2 monthly payrolls that are paid at the end of the month; they are MN (faculty) and MO (administrators and classified employees). In addition, there are 2 monthly payrolls that are paid every 15<sup>th</sup> of the month: ST (student and short term employees) and SP (overtime hours for full-time employees).
- 1.5.2 An annual processing calendar, for all payrolls, is posted to Payroll download at the beginning of each fiscal year (at [smccd.edu/accounts/portal/](http://smccd.edu/accounts/portal/)). Strict adherence to the calendar is necessary for timely payment of wages/salaries to employees.

## 2. CLASSIFICATION OF EMPLOYEES

### 2.1 Benefit Eligible

- 2.1.1 Administrator, classified
  - 2.1.1.1 Pay cycle: MO - This payroll is paid on a current basis.
  - 2.1.1.2 Standard Monthly hours - 162.5
  - 2.1.1.3 Benefits
    - Retirement, Health Insurance, Dental Insurance, Vision Insurance, Life and Dependent Insurance, Long Term disability, Accidental Death and dismemberment Insurance, EAP – Employee Assistance Program and Voluntary Deductions.
  - 2.1.1.4 Leave
    - Vacation Leave, Sick Leave and Holidays
- 2.1.2 Faculty (fulltime)
  - 2.1.2.1 Pay Cycle – MN – this payroll is paid on a current basis.
  - 2.1.2.2 Standard Monthly Hours – Salaried
  - 2.1.2.3 Benefits
    - Retirement, Health Insurance, Dental Insurance, Vision Insurance, Life and Accidental Death and Dismemberment Insurance, Long Term Disability, EAP and voluntary Deductions
  - 2.1.2.4 Leave
    - Sick Leaves and Holidays
- 2.1.3 Adjunct Faculty: Pay Cycle - MN
  - Compensation is computed by multiplying the teacher load hours associated with their assignment by one of two standard rates of pay (Instructional and Non Instructional salary schedule).
  - 2.1.3.1 Benefits, Retirement, sick leave and voluntary deduction.

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### **2.2 Non-Benefit Eligible**

#### 2.2.1 Short Term Hourly: Pay Cycle - ST

Rate of pay is determined by the Personnel Action Form (PAF) from Short Term salary schedule at 80% approved by the hiring supervisor. Short Term employees are paid on the 15<sup>th</sup> of the following month.

##### 2.2.1.1 Short Term Substitute

Rate of pay is at the full hourly rate of Step 1 of the salary grade that is assigned to the position being filled.

##### 2.2.1.2 Short Term Retirees

Retirees who are employed as temporary, at-will workers in classification that are the same or similar to the classifications from which they retired are entitled to salary step placement at the highest step of that grade. In addition to the full hourly rate, classified retirees shall also be credited, by payment of the appropriate current longevity, for their years of service as a regular employee of the District.

#### 2.2.2 Student Employees: Pay Cycle - ST

Rate of pay is determined by student personnel action form approved by the hiring supervisor. Rate of pay is from Student Salary schedule. Students are paid on the 15<sup>th</sup> of the following month. Student employees can only work up to 20 hours a week except during school breaks (spring, winter and summer) and must be enrolled in at least 6 units (Refer to the district policy on hiring a student).

## **3. CHANGES AND AUTHORIZATION IN PAYROLL DATA**

### **3.1 Personnel Action form (PAF)- Fulltime**

- 3.1.1 The **Personnel Action Form** is designed to be a flow-through-document for any job/pay change for all full-time and part time board-approved employees. The form originates in the department initiating the employee's assignment, adjustment or termination. The form is then submitted to HR for Banner entry. Salary Orders will be generated and given to the Payroll Department for entry into the Banner Payroll.

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### **3.2 Short Term Hourly**

- 3.2.1 **Personnel Requisition Form** is completed by the Division Dean and submitted to Campus Business Officer or Campus President for signature and forwarded to Human Resources for Board approval.
- 3.2.2 A Short Term **Personnel Action Form** for all new hire employees is completed by College Division/Hiring Manager and submitted to Campus Business Office for signature/review and is forwarded with all the forms included in the Short Term New Hire Employment Packet to Human Resources to be verified and entered in Banner.
- 3.2.3 Temporary hourly appointments are effective for the fiscal year and require a PRF re-submission and approval every fiscal year, beginning July 1.
- 3.2.4 Short term employees enter hours worked in WEBSMART.

### **3.3 Adjunct Faculty Contracts**

- 3.3.1 Adjunct Faculty Contracts are completed in the instructional departments to compensate adjunct faculty for teaching assignments or to pay full-time faculty for overload appointments.
- 3.3.2 The Division Assistant is required to obtain the necessary documentation (i.e. signed contract, Employment Eligibility Verification (For I-9), and tax withholding forms) and forward to campus payroll clerk (under College Business Office) who verifies and enters in Banner, scans in WebXtender and then submits these documents to District Payroll for verification. Fingerprints or livescan appointments are set up by the campus payroll clerks.

### **3.4 Student Assistant**

- 3.4.1 Hiring Manager prepares a PAF and submits all forms included in the Student Assistant New Hire Employment Packet to the College Business Office for verification of account and signature. It will then be forwarded to Human Resources for verification of all required forms and entered in Banner.
- 3.4.2 Work study students – Campus Financial Aid Office is responsible for completing and submitting the student packet to campus payroll for verification and forwarding to Human Resources.

## **4. PAYROLL DEDUCTIONS**

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Payroll deductions may be mandatory or they may require eligibility. All deduction changes must be submitted on appropriate forms (Websmart or download/Payroll).

### **4.1 Mandatory Payroll Deductions**

- 4.1.1 Federal and State withholding – Deductions are withheld on the basis of the information supplied on the W-4 form.
- 4.1.2 FICA withholding – FICA is divided into two categories. Social Security is withheld at 6.2% and Medicare at 1.45%. Students are exempt from FICA withholding.
- 4.1.3 Court Orders/Paybacks  
Court orders/paybacks pertain to tax levies, garnishments, court ordered garnishments, payback of payroll advances and overpayments. Upon receipt of documentation pertaining to this category of judgment, a deduction must be taken in the next payroll period or according to the instructions from the court order.
- 4.1.4 Retirements  
STRS retirement for Certificated positions. PERS retirement for Classified positions. STRS Cash Balance or Social Security for adjunct faculty.
- 4.1.5 Union dues  
AFT dues (full-time and adjunct faculty), CSEA dues (board approved employees) and AFSME dues (full-time).

### **4.2 Optional Payroll Deductions**

- 4.2.1 403B- Vendor list Download/Payroll
  - 457 Plan
  - SMCCCD Foundation
  - Hartford Supplemental Life Insurance
  - Dependent Care Flexible Spending
  - Healthcare Flexible Spending
  - Faculty Senate dues
  - United Way

## **5. TIMEKEEPING**

### **5.1 Methods**

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- 5.1.1 Short Term Hourly/Student Assistant - enters hours worked in WEBSMART, verified and approved by hiring manager/supervisor.
- 5.1.2 Departmental time entry – a staff enters hours worked in PHATIME, approvers verify and approve time worked.
- 5.1.3 Overtime – Classified employees submit paper timesheets (Download/payroll) for all overtime/comp time hours worked. They are signed by their immediate supervisors or division dean. Signed timesheets are submitted to College Business Office for account verification then forwarded to District Payroll Office for payroll processing and disbursement.

## 6. PAYROLL CALCULATIONS

### **6.1 Base Pay**

For each of the various classes of employee there is a standard method to disburse base pay, which is as follows:

- 6.1.1 Ten month Faculty – Employees receive a Board of Trustees approved annual salary based on 175 academic days, disbursed equally over 10 months according to the pay plan the employee chose. The pay plans are either August through May or September through June. Step increases are given at the beginning of each anniversary semester.
- 6.1.2 Administrators – Employees are paid based on the salary schedule approved by the Board of Trustees based on 260 working days /academic year. They are paid equally over 12 months.
- 6.1.3 Twelve month Classified – Employees are paid based on the salary schedule approved by the Board of Trustees, based on 162.5 (7.5 hours/day) working hours a month. Classified employees' regular pay includes shift and longevity service increments. Step increases are given on their anniversary date.
- 6.1.4 Adjunct Faculty – Employees are paid based on three salary schedules (AJ, HI, OL) approved by the Board of Trustees. They are paid based on the hours they are scheduled to teach for the month plus office hours.
- 6.1.5 Short Term and Student – Employees are paid based on a Board approved salary schedule. They are paid the 15<sup>th</sup> of the following month. These groups of employees are not entitled to holiday pay.

### **6.2 Overtime Compensation**

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SMCCCD pays a non-exempt employee the standard hourly rate for up to 37.5 hours worked in a standard workweek and one and one-half times for hours worked beyond 37.5 hours or more than 7 ½ hours per day. For some leave categories (sick, holiday and vacation), the hours are included in hours worked for the purposes of determining overtime per CSEA and AFSME union agreements that can be found in HR link Banner downloads.

### **6.3 Office hours – Adjunct Faculty (Lecture and Lab)**

Payment for office hours during Fall and Spring semesters shall be based on one (1) office hour for every three (3) FLCs (Faculty Load Credits) taught times 17.5 weeks for all classes that are 17.5 weeks or less and times the actual class weeks for classes in excess of 17.5 weeks. The formula used in Payroll for the monthly office hours is:

**Monthly office hours =  $[Hrs\ worked / Total\ contact\ hours] \times [FLC / 3] \times the\ greater\ of\ 17.5\ or\ actual\ number\ of\ weeks\ the\ course\ meets$**

Payment for office hours during Summer session shall be based on one and one-half (1.5) office hours per week for every three (3) FLC's (Faculty Load Credit) taught. The formula used by payroll is:

**Monthly office hours =  $[Hours\ Worked / Total\ contact\ hours] \times [FLC / 2] \times Total\ weeks\ for\ the\ course.$**

Office hours are paid under the Adjunct Faculty salary schedule on the Non-Instructional (AJ) special rate column.

### **6.4 Other Pay**

Long service increment- payment is according to labor contract and district policy

Shift pay- payment is according to labor contract and district policy

Stipend – Car Allowance, Institutional needs, housing, faculty (full or part time) attending seminar

Vacation pay out – for all non-teaching board approved positions

Incentive pay

Separation Pay

Cellphone

Comp time payout – CSEA, AFSME and non-exempt employees

Miscellaneous pay ---Lump sum payment for special projects

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### 7. PAYMENTS TO EMPLOYEES

#### **7.1 Paycheck Distribution**

Payrolls are disbursed every 15<sup>th</sup> and end of the month. If the payday falls on a Saturday, Sunday or holiday, they are dated and disbursed on the last working day preceding that Saturday, Sunday or Holiday. Employees may pick up their paycheck on their respective campus or have their paycheck mailed to their home.

#### **7.2 Direct Deposit**

Employees have the option of requesting their net pay be directly deposited to their personal bank account via the Automated Clearing House (ACH) electronic payment delivery system. Employees who select direct deposit can view and print their pay stub in WEBSMART. Employees wishing to request direct deposit should complete and submit a Direct Deposit Authorization form (Download/Payroll) to District Payroll.

#### **7.3 Handling of Paychecks**

- 7.3.1 Paycheck forms are blank. The Payroll Supervisor is responsible for printing the paychecks. District payroll clerks sort and fold the checks and forward to College Business Offices for distribution.
- 7.3.2 Erroneous checks are voided by a permanent notation and filed with the cancelled checks.
- 7.3.3 Unclaimed checks are returned to District Payroll for safekeeping and inform employees that the district has their checks.

#### **7.4 Unclaimed Paychecks**

- 7.4.1 After four (4) months past payday, the District Payroll Office contacts the employee by phone and mail informing him of any outstanding paychecks.
- 7.4.2 The check becomes stale dated after 6 months. District Payroll Office makes a record of the paycheck number, writes "STALE DATED" on the checks and journals to payroll liability account PYRL-9508UC.
- 7.4.3 After 3 years, the District Payroll Office will post a notice once a week in the local newspaper for 2 weeks (Government Code Sections 50050-50053). The notice must include the amount of unclaimed wages, and the fund in which it is held; and, that it is proposed that the money will become property of the local agency on the designated date (that date to be not less than forty-five days or more than sixty days after the first publication of the notice).

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7.4.4 Unclaimed funds after the notice will be moved to miscellaneous income.

### **7.5 Manual Paychecks**

Manual checks may be issued to an employee on an exception basis, only under the following circumstances:

7.5.1 Payroll errors

7.5.2 Late timesheet (not the employee's fault)

7.5.3 Termination, Resignation, Retirement (request is approved by Human Resources). Employee will receive final pay no later than the next pay date applicable to the payroll period worked or earlier, upon request from Human Resources/Dean.

7.5.4 If the employee did not submit timesheet on time, with the approval from the Campus Business Officer, the Manager/Supervisor of the employee can request a special check.

7.5.5 Payroll department keeps a log of all manual checks issued.

### **7.6 Salary Overpayment Procedure**

If the District overpays the employee, upon notification from the District or Campus Business Officer, the employee must repay the full amount of such overpayment. If the overpayment is \$100 or less, District Payroll will deduct the full amount in the next paycheck. For overpayment exceeding \$100, the repayment schedule shall be equal to the number of months the employee was overpaid (refer to the Union contracts).

### **7.7 Lost Paychecks**

When a paycheck is lost or destroyed, the employee should immediately notify their Campus Payroll Department or the District Payroll. Employee will submit an Affidavit of Lost Check (Download/Payroll) to District Payroll. The District Payroll Office will send the affidavit to the County Treasury to verify if the check has been cashed. If the check has been cashed, a copy of the cleared check will be obtained for further review. If the original check is found after the replacement check is issued, it must be returned to District Payroll. No attempt should be made to cash the original check.

## **8. EMPLOYEES VS INDEPENDENT CONTRACTOR CLASSIFICATION**

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The basic test used in making the employee/independent contractor classification is derived from the common law definition of an “employee”. This definition states that a worker is an “employee” if the person for whom the services are performed has the right to direct and control the worker, not only as to the result to be accomplished by the work, but also as to the details by which the work is accomplished.

### **9. LEAVE**

Classified (CSEA, AFSME) employees accrue vacation and sick leave based on the appropriate union contract. Certificated (AFT) full time and part time employees accrue sick leave according to AFT contract. Administrators/Supervisors/Non-Rep positions accrue based on District policy. Students/Short Term employees do not accrue leave.

### **10. PAYROLL RECONCILIATION**

The District Payroll Office conducts payroll reconciliation by comparing the Payroll Register, FGIBDST and NHIDIST reports after every payroll cycle to capture variances not included in the normal/regular payroll processing. These are transactions from Accounts Payable payments, Journal Entries, and Manual Checks issued.

### **11. REDISTRIBUTION (LABOR DISTRIBUTION)**

Either the District Payroll Office or Campus Business Officer can request to initiate a labor re-distribution if there is a need to change the labor distribution account codes due to incorrect charges.

### **12. PERS, STRS, SOCIAL SECURITY AND CASH BALANCE RETIREMENT SYSTEM**

The District Payroll Office is responsible for reporting creditable and non-creditable earnings and remitting payments to the respective retirement agencies. CALPERS members also contribute to Social Security. Adjunct Faculty also have the option to contribute to Social Security.

#### **12.1 CALPERS Reportable Compensation**

12.1.1 Normal Regular Earnings based on a member’s monthly rate of pay or base pay.

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12.1.2 Special compensations such as bilingual pay, premium/temporary upgrade pay (out of class), shift differential, long service increment, workers compensation payments, and uniform allowances.

12.1.3 Member contributes 7% and district contributes a percentage approved by CalPERS Board of Administration and varies annually.

### **12.2 CALSTRS Reportable Compensation**

12.2.1 Monthly/Regular Earnings based on Regular Faculty Salary Schedule (80).

12.2.1 Other compensations such as stipends, incentive pay (if paid on the month they retired or resigned) and summer overload school earnings.

12.2.2 Member contributes 8% and district contributes a percentage approved by CalSTRS Board of Administration.

12.2.3 Member on a Reduced Workload contributes based on full-time rate and District contributes a percentage approved by CalSTRS Board of Administration.

### **12.3 CASH BALANCE Reportable Compensation – Adjunct Faculty**

12.3.1 Monthly/Regular Earnings based on Adjunct Faculty Salary Schedule (HI/AJ).

12.3.2 Both member and District contribute 4%.

## **13. RECORDKEEPING**

All payroll records are scanned and indexed in WEBXTENDER. Paper copies are shredded.

## **14. REGULATORY REPORTING**

The federal government and state agencies have various regulatory reporting requirements that must be met by all employers.

### **14.1 Internal Revenue Service**

The Federal Government requires that employers file the 941 Report quarterly. The 941 Report is due by the end of the month following the quarter being reported. The Federal, FICA and Medicare taxes withheld from employees' wages, as well as the employer's matching share of FICA and Medicare are electronically transferred to the federal government through Union Bank

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according to Semi-weekly Deposit Schedule. The District Payroll Supervisor reports all withholdings to be paid to Union Bank through INSTATAX payment.

### **14.2 W-2 Reporting**

- 14.2.1 All employees can print their W-2's in WEBSMART.
- 14.2.2 W-2s for employees without electronic reporting consent will be mailed by January 31<sup>st</sup> of the year following the calendar year being reported. The address appearing on the check is the address to which the W-2s are mailed. The employees can give consent through WEBSMART.
- 14.2.3 Any undeliverable W-2s will be reviewed for appropriateness and follow-up will occur to provide control.
- 14.2.4 District payroll electronically transmits the W-2s information to IRS.

### **14.3 State Tax Reporting**

- 14.3.1 California state taxes withheld are paid electronically through Union Bank based on the Semi-weekly Deposit schedule.
- 14.3.2 A quarterly wage and withholding report (DE6) is filed with the State of California Employment Department with the total unemployment insurance. State Unemployment insurance is paid quarterly. DE6 is due by the end of the month following the quarter being reported.
- 14.3.3 Annual Reconciliation Statement – DE 7 is required by State of California and is used to reconcile the payroll tax payments and total taxable wages reported for the year. It must be postmarked by February 2 of the year following the year being reported.
- 14.3.4 District Payroll Office reports all NEW hires employee (DE 34) to the New Employee Registry.
- 14.3.5 District Payroll Office verifies Social Security numbers for validity.