



Approved by the Board of Trustees on September 12, 2023
FLSA: Non-Exempt

PAYROLL SPECIALIST

DEFINITION

Under direction, performs a variety of technical and specialized accounting work required to prepare, maintain, and process the District's payroll; prepares and performs technical reconciliation and reporting of payroll, taxes, and benefits data; ensures accuracy and compliance with applicable federal, state, and county agencies; prepares the District's Payroll Annual Roll; serves as a liaison to various internal departments and external agencies; and performs related duties, as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

This classification is responsible for independently performing technical and specialized accounting duties in support of the District's payroll processing and reporting. Positions at this level exercise judgment and initiative in their assigned tasks, receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit.

EXAMPLES OF TYPICAL JOB FUNCTIONS

Management reserves the right to make reasonable accommodations so that qualified employees with verified medical conditions can perform the essential functions of the job.

- Receives, reviews, verifies, and processes time recording documents to prepare payroll for salaried and hourly District faculty and staff; audits documents for completeness, accuracy, and compliance with rules and regulations.
- Ensures timely and accurate posting of employee related data including account numbers, tax status, various deductions, and direct deposits; computes and interprets miscellaneous forms pertaining to compensation, tax adjustments, garnishments, tax levies, and other deductions.
- Computes and prepares adjustments of pay, paid leave, severance pay, and online paychecks; confers with Human Resources or other departments on individual changes in payroll or deduction changes; applies and ensures compliance with applicable tax laws and rulings regarding earnings and employee benefits programs.
- Posts and balances data to various general ledger accounts, registers, journals, and logs according to established accounting techniques and procedures; analyzes retroactive pay reports and makes corrections when needed.
- Sets up equal installment payments for special assignment and unit of pay contracts; audits and reconciles unit of pay courses for all faculty to ensure compliance with contract provisions; compares current and prior monthly reports to assess and validate contract changes, ensuring accurate pay.
- Generates, reviews, analyzes, checks, and maintains various monthly, quarterly, and annual payroll reports; communicates necessary general ledger adjustments or corrections to Finance staff.
- Processes the District's Payroll Annual Roll including updating, reviewing and reconciling health, welfare and voluntary benefits data, employee pay rates/steps, and annual leaves from one fiscal year to the next; enters and ensures accuracy of data in multiple systems; and coordinates with human resources, fiscal, and budget staff to ensure accuracy of information.

- Reconciles payroll accounts and employee benefits deductions; performs corrections through payroll adjustments when necessary to resolve discrepancies; and remits payments for the District's health insurance and voluntary plan providers.
- Prepares, reconciles, and submits federal, state, and other mandated payroll taxes including tax deposits, quarterly reports, annual reports, W-2's, tax restatements, and re-filings.
- Researches, analyzes, and resolves technical and/or payroll related problems or questions; provides payroll information, explains procedures, and answers questions pertaining to payroll laws, rules, and regulations.
- Responds to inquiries from various internal departments, external agencies, and employees; verifies employment; and resolves technical and/or payroll related problems.
- Maintains complete and accurate confidential attendance records in compliance with District and mandated guidelines, including the calculation of leaves earned and used, and enters data for the employees' paycheck stub.
- Processes personnel transactions and makes appropriate adjustments and changes in the payroll system.
- Prepares business correspondence and memoranda on payroll related operations.
- Compiles a variety of statistical data for federal, state, and local government units, auditors, and staff reports.
- Maintains a variety of files and records related to the District's payroll system and general accounting techniques and procedures; records changes and resolves differences; maintains the accuracy of accounting and financial records.
- Checks and tabulates statistical and financial data.
- Works productively and cooperatively with others by demonstrating respect, patience and equitable treatment of all internal and external customers.
- Observes and complies with District and mandated safety rules, regulations, and protocols.
- Performs other related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Operations and services of a comprehensive payroll system and its integration with human resources, finance and accounting functions.
- Payroll reporting and payment requirements of various federal and state agencies and benefit providers.
- Laws, rules, regulations, procedures, and office practices related to the processing and recording of payroll and financial transactions related to employee benefits.
- Payroll and timekeeping practices, procedures, and terminology.
- Applicable federal, state, and local laws, rules, regulations, ordinances, and policies and procedures relevant to assigned area of responsibility.
- Employee association memorandum of understanding (MOU), employment contracts and agreements, and their impact on payroll.
- Business mathematics.
- Principles and practices of research, data collection, and report preparation.
- Principles and practices of auditing payroll documents.
- Recordkeeping and retention principles, policies, and procedures.
- District and mandated safety rules, regulations, and protocols.
- Techniques of providing a high level of customer service by effectively interacting with students, staff, faculty, representatives of outside organizations, and members of the public, including individuals of diverse academic, socio-economic, ethnic, religious and cultural backgrounds, physical ability, and sexual orientation.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.

- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Review and process a diverse range of employee salary or pay actions to ensure accuracy in payroll outcomes.
- Review, post, balance, reconcile, and maintain accurate and confidential payroll records.
- Interpret, apply, explain, and ensure compliance with mandated payroll policies and procedures.
- Review and implement payroll changes based on bargaining unit agreements, employee contracts, or other documentation impacting collective and individual compensation, benefits and withholdings.
- Compose correspondence and reports independently or from brief instructions.
- Assess, evaluate and confirm payroll balancing for all District groups.
- Make accurate arithmetic, financial, and statistical computations.
- Review payroll documents for completeness, accuracy, and compliance.
- Review, post, balance, reconcile, and maintain accurate and confidential payroll records.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Demonstrate sensitivity to, and understanding of, the diverse academic, socio-economic, ethnic, religious, and cultural backgrounds of community college students.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Education:

- Equivalent to completion of the twelfth (12th) grade, supplemented by college-level coursework or specialized training in payroll, accounting, or a related field.

Experience:

- Three (3) years of increasingly responsible payroll processing and reporting experience.

Licenses and Certifications:

- None.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in

work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 10 pounds.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.