



Chapter 25 - Payroll

25.10 About the Payroll Policies

25.10.10	Purpose of these policies	May 1, 1999
25.10.20	Authority for these policies	Jan. 1, 2012
25.10.30	Applicability	Jan. 1, 2012
25.10.40	Employee definitions	July 1, 2012

25.20 Payroll Accounting Requirements

25.20.10	Payroll revolving account and other accounts used for payroll activities	Jan. 1, 2012
25.20.20	Required payroll records and reports	June 1, 2006
25.20.30	Agency required payroll certifications	June 1, 2006
25.20.40	Payment and reconciliation of deductions and employer's costs	July 1, 2011
25.20.50	Employee transfers between agencies	Jan. 1, 2012

25.30 Wage Computations

25.30.10	Pay periods	Jan. 1, 2016
25.30.20	Paydates	Jan. 1, 2016
25.30.30	Pay period, workdays, and rate computations	July 1, 2013
25.30.40	Taxable fringe benefits	July 1, 2015
25.30.50	Compensatory time – Cash-out payments	July 1, 2012
25.30.60	Other compensation	Mar. 14, 2016
25.30.70	Settlement payments	Oct. 1, 2011

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25.40.10	Shared leave	June 9, 2016
25.40.12	Uniformed service shared leave pool	Jan. 1, 2012
25.40.15	Sick leave pools	May 20, 2010
25.40.20	Vacation leave buyout at termination	July 1, 2013
25.40.30	Accrued sick leave buyout	July 1, 2013
25.40.40	Workers' compensation time loss payments	Oct. 1, 2013
25.40.50	Recognition leave	Jan. 1, 2009
25.50	Payroll Deductions and Reductions	
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25.50.20	Mandatory (standard) deductions/reductions	June 1, 2016
25.50.30	Voluntary deductions/reductions	July 28, 2013
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25.60.10	Garnishments and levies	June 7, 2012
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25.60.30	Wage assignments	Mar. 1, 2010
25.60.40	Other debt collection procedures	Oct. 1, 2013
25.60.50	Worksheets for answers to writs of garnishment	June 7, 2012
25.70	Payment Methods	
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25.70.20	Direct deposit of employee's earnings	July 1, 2011
25.70.25	Payroll cards for employee's earnings	July 1, 2011
25.70.30	Amounts due to deceased employees	Jan. 1, 2017

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25.80	Salary Overpayment Recoveries	
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25.80.15	Recovery methods	July 1, 2007
25.80.20	Preliminary overpayment procedures – represented employees	July 1, 2007
25.80.25	Recouping an overpayment through a payroll deduction – represented employees	July 1, 2007
25.80.30	Preliminary overpayment procedures – non-represented employees	July 1, 2007
25.80.40	Use of collection agencies to recoup a wage overpayment – non-represented employees	July 1, 2007
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25.80.55	Recouping an overpayment through a payroll deduction – non-represented employees	July 1, 2007
25.80.60	Recouping an overpayment through a lawsuit – non-represented employees	July 1, 2007
25.80.70	Employee transfers between state agencies – represented and non-represented employees	July 1, 2007
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25.80.90	Interest on past due salary overpayment receivables – represented and non-represented employees	July 1, 2007
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25.30.60

March 14, 2016

Other compensation

25.30.60.a

Performance Recognition Pay

Under WAC 357-28-295, the State Human Resources Director within the Office of Financial Management may authorize additional pay to individuals or groups of employees on a lump sum basis to recognize outstanding accomplishments or the achievement of pre-defined work goals by individual employees or units.

Any additional pay granted under this section is a premium that is not part of base salary.

This provision is for non-represented employees only.

Performance pay is to be recorded using the sub object used for the associated work effort and is subject to federal employment taxes and retirement.

25.30.60.b

Relocation Payments

If the employee receiving the relocation payment terminates or causes termination with the state within one year of the date of the appointment or transfer, that employee may be required to pay back the lump sum payment.

If the termination is a result of layoff, disability separation, or other good cause as determined by the agency head, the employee will not have to pay back the relocation payment.

Refer to WAC 357-28-310 through 320 or individual CBAs.

Relocation payments are subject to federal employment taxes and should be coded to sub-object BZ "Other Employee Benefits."

25.30.60.c

Recruitment and Retention Premiums

An employer may adjust an employee's base salary within the salary range to address issues that are related to recruitment, retention or other business related reasons. Under certain conditions, an employer may authorize additional pay to support the recruitment or retention of the incumbent or candidate for a specific position. Refer to WAC 357-28-090 and 095.

Recruitment and retention premiums are coded to the sub-object used for the employee's normal salaries and wages.

25.30.70

October 1, 2011

Settlement payments

Sometimes an agency pays a settlement to a current or former employee that is attributable to wages. These settlements are negotiated through either the Department of Enterprise Services, Office of Risk Management or the Office of the Attorney General.

The person handling the settlement should conduct an analysis of the origin of the claim. If any portion is attributable to wages, that portion should be identified and processed through an agency's payroll system. Refer to Subsection 25.10.30.

If applicable, once the agency has approved the settlement, a request for reimbursement from the self insurance Liability Account (Account 547) should be forwarded by the agency to the Office of Risk Management.

For more information, refer to OFM's Payroll Resources website at:
<http://www.ofm.wa.gov/resources/payroll.asp>.