

## **V:06:02 PAYROLL**

### **I. GENERAL**

1. All compensation an individual is entitled to for personal services rendered while an employee of the College will be processed and paid using the College's payroll system, in compliance with Federal and State laws and regulations and TBR's and VSCC's policies and guidelines. Generally, an employee is an individual who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done. It does not matter that the employer permits the employee considerable discretion and freedom of action (IRS Circular E). Included, in compensation are salaries, wages, and other payments for which personal services were or will be performed.
2. All employees of the College must have a current W-4 form on file in the Payroll Office. If a new employee has not provided a completed W-4 form prior to the processing of their first payroll check, per Circular E, taxes will be withheld at a single with no allowances rate.
3. Direct deposit of paychecks is required for all full-time and part-time employees, per TBR Policy 5:01:00:00.
4. Cash advances or early release of payroll checks is not permitted, except with the possibility of December's payroll.
5. All approved timesheets, attendance records and extra compensation forms must be submitted to the Payroll Office by the day designated by that office each month, normally around the 17<sup>th</sup> of the month. Only information received by the required date will be reflected in the payroll check for that month.

VSCC Source: November 11, 1987, President; March 24, 1999, President; January 12, 2009, President's Cabinet