



TITLE	CLASSIFICATION	SALARY GRADE/ASSIGNMENT
Payroll Analyst	Management Team Confidential	Range: 8
BOARD POLICY REFERENCE:		Board Approved: 10-08-13

JOB DESCRIPTION:

Under direction, performs difficult and complex payroll duties, including complex leave calculations based on applicable leave laws, and software analyses. Audits incoming payroll data and assists in processing all District payrolls; performs research, data compilation, analysis and evaluation and takes corrective action as needed; acts as liaison with Sonoma County Office of Education and public retirement systems; performs specialized technical duties and disseminates information associated with 457 Plans and 403(b) plans, IRC 125 Flex/Cafeteria Plan, 457 Plans and alternative retirement systems; informs employees of payroll information; ensures District compliance with applicable laws and regulations related to 457 Plans and 403(b) plans, IRC 125 Flex/Cafeteria Plan and payroll; serves as a lead worker to Payroll Technicians and Payroll Specialists; and performs related work as required. The duties and responsibilities of the position involve employer/employee relations and the negotiating process as defined in Senate Bill 160 and Government Code 3540.1 (c).

SCOPE:

The Payroll Analyst performs difficult and complex assignments; determines appropriate method to calculate negotiated salary packages, state and federal tax laws, retirement and 457 plans, 403(b) plans and IRC 125 Flex/Cafeteria plan contributions; conducts special research and prepares reports as directed; disseminates information to employees, attends and conducts seminars regarding IRS regulations for 457 Plans, 403(b) plans and IRC 125 Flex/Cafeteria plan, STRS, PERS, Cash Balance and Fidelity retirement systems. Incumbents complete assignments with considerable independence under general guidelines, may substitute for other Payroll staff and is responsible for resolving payroll issues in the absence of the Payroll Manager.

DISTINGUISHING CHARACTERISTICS:

The Payroll Analyst is distinguished from the Payroll Technician and Payroll Specialist by the additional knowledge of all retirement systems. Incumbent is also required to interpret, implement, and apply changes to state and federal regulations, collective bargaining agreements, county and District policies and procedures. Serves as the liaison with Sonoma County Office of Education and other public entities. Responds to inquiries for collective bargaining and negotiations and provides calculations, data, and reports as requested.

KEY DUTIES AND RESPONSIBILITIES:

Examples of key duties are interpreted as being descriptive and not restrictive in nature. Incumbents routinely perform approximately 80% of the duties below.

1. Audits, corrects and balances payroll and a variety of reports; advises Payroll staff on payroll processes; provides technical assistance to other payroll staff regarding the processing of payroll and resolving payroll issues. Serves as the payroll liaison to department chairs, deans, faculty and administrators.
2. Prepares and analyzes payroll data for complex calculations for District's collective bargaining negotiations. Provides confidential information, reports, and analysis to assist the District in labor negotiations.

KEY DUTIES AND RESPONSIBILITIES – Continued

3. Compiles, maintains and monitors 457 and 403(b) plan contributions including, but not limited to, Fidelity, STRS Cash Balance Plan, PERS, and STRS to assure compliance with Internal Revenue Service regulations; maintains accurate and complete documentation for all employees pertaining to 457 and 403(b) plans.
4. Meets with all Adjunct Faculty to advise on retirement options.
5. Coordinates electronic transfer of funds for the District's Fidelity retirement account; updates all related employee information online.
6. Analyzes payroll calculations in the payroll software to identify programming errors and works with software developer to modify program modules accordingly.
7. Maintains and creates a variety of employee information in the multiple payroll data systems. Updates data in the STRS, PERS, Fidelity retirement systems to ensure accurate retirement benefits for District employees.
8. Compiles, maintains and monitors IRC 125 Flex/Cafeteria Plan contributions. Validates, calculates and enters appropriate costs for health insurance benefits for all eligible employees,
9. Collects, calculates, reviews and validates Maximum Exclusion Allowances worksheets for accurate application of IRS rules and regulations on calculation methods; communicates with TSA vendors to resolve problems.
10. Utilizes standard accounting practices and procedures to assure the integrity of payroll systems administration.
11. Receives all garnishments for child support, IRS, Franchise Tax Board and other court levies and disseminates appropriate information to employees, agencies and Payroll Technicians.
12. Maintains current knowledge of Internal Revenue Service regulations associated with 403(b) and 457 plans; analyzes, interprets, applies and explains IRS regulations; disseminates information to employees.
13. Reviews and verifies documentation for any loans and emergency withdrawals from 403(b) and 457 plans.
14. Reviews and verifies IRC 125/Flex Cafeteria Plan.
15. Organizes and conducts workshops to promote employee awareness of tax sheltered annuities 403(b) and 457 plans and IRC Flex/Cafeteria Plan. Corresponds with brokers and 403(b) vendors, and CalPERS 457 Plan representatives regarding administrative duties.
16. Audits health insurance benefits charges to departments and processes journal entries for discrepancies and adjustments.
17. Answers employees' questions regarding retirement, benefits, annuities and other payroll procedures.
18. Assists in payroll related functions, including regular, supplemental and student payroll processing; may process and oversee a specific payroll. Compiles data and calculates complex retroactive pay and coordinates processing of negotiated pay increases.
19. Reviews and requests verification of employee's voluntary deductions.
20. Responds to subpoenas demanding wage information, working closely with legal counsel to assure compliance as well as protecting employees' right to privacy; maintains comprehensive documentation on payroll issues that may go to litigation.
21. Maintains current changes in legislation pertaining to STRS, PERS, Cash Balance, Tax Sheltered annuities, and IRC 125 Flex/Cafeteria plan.
22. Supervises, trains and directs the work of student and short-term non-continuing employees. Conducts student and short-term-non-continuing employee evaluations and coordinates with Work Experience on student performance for class credits.

KEY DUTIES AND RESPONSIBILITIES – Continued

23. Completes and sends all benefit audit statements for unemployment insurance to the Employment Development Department; resolves conflicts pertaining to employee's unemployment benefits.
24. Audits and balances payroll revolving fund, accounts receivable, accounts payable and Fidelity accounts to the general ledger for all adjustments by creating and maintaining complex Excel spreadsheets. Researches discrepancies and processes journal entries for adjustments.
25. Assists Payroll Manager with conducting research, analyzing legislative changes pertaining to retirement, health benefits, tax codes, and the implementation at the District level.
26. Performs high level set up and updates to integrated financial software based on payroll related legislative and contractual changes.
27. Maintains knowledge of payroll structure to assist Payroll Staff in the absence of the Manager. Serves as lead worker to other Payroll Staff in the absence of the Payroll Manager.

EMPLOYMENT STANDARDS

ABILITY TO:

1. Comprehend and perform complex payroll work with accuracy.
2. Develop and maintain financial statistical records.
3. Interpret, explain and apply the various retirement systems, Internal Revenue Code rules, collective bargaining agreements and regulations to personnel.
4. Learn, interpret, explain and apply laws, policies, procedures, rules and regulations related to the operation of the department.
5. Assist in the development of alternative retirement systems.
6. Communicate effectively in English; give and follow oral and written directions.
7. Perform complex mathematic calculations; develop and maintain financial and statistical records.
8. Plan and present presentations to individuals and groups.
9. Coordinate and direct the work of student assistants.
10. Meet with employees tactfully and courteously and answer questions in person and by telephone.
11. Maintain cooperative working relationships with those contacted during the course of work.
12. Work confidentially and with discretion; demonstrate sensitivity to, and respect for, a diverse population.

KNOWLEDGE OF:

1. Legal statutes, civil procedures, California Education Code, federal, state and local tax laws and regulations related to employee retirement plans.
2. Rules and regulations of tax sheltered annuities and IRC 125 Flex/Cafeteria plans in conformance with Internal Revenue Code
3. Principles and practices of payroll administration and retirement systems in a community college setting.
4. Computer applications for payroll and auditing functions; general data processing terminology and capabilities; modern office methods and procedures.

MINIMUM QUALIFICATIONS:

Candidates/incumbents must meet the minimum qualifications as detailed below, or file for equivalency. Equivalency decisions are made on the basis of a combination of education and experience that would likely provide the required knowledge and abilities. If requesting consideration on the basis of equivalency, an Equivalency Application is required at the time of interest in a position (equivalency decisions are made by Human Resources, in coordination with the department where the vacancy exists, if needed.)

Education:

College coursework in accounting; Associates Degree or Payroll certificate preferred.

Experience:

Increasingly responsible experience working in payroll. Experience in an educational environment working with financial or statistical records and alternative retirement systems is highly desirable.

Supervision Received

The Payroll Analyst performs assigned duties under general supervision of the Payroll Manager.

Supervision Exercised

The Payroll Analyst serves as a lead worker to classified employees in the area and may supervise or coordinate the work of STNC's or student employees.