



TITLE	CLASSIFICATION	SALARY GRADE
PAYROLL SPECIALIST	CLASSIFIED	GRADE: M
BOARD POLICY REFERENCE: 2013/14 Classification Review		

**JOB DESCRIPTION:**

Under general direction, audits incoming payroll data and assists in processing all District payrolls; performs research, data compilation, analysis and evaluation and takes corrective action as needed; serves as liaison with Sonoma County Office of Education, Employment Development Department (EDD) and public retirement systems; performs specialized technical duties and disseminates information associated with 457 Plans and 403(b) plans, Internal Revenue Code (IRC) 125 Flex/Cafeteria Plan, garnishments 457 Plans and 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, unemployment and payroll;; and performs related work as required.

**SCOPE:**

The Payroll Specialist performs difficult and complex assignments; determines appropriate method to calculate negotiated salary packages, interpret and apply state and federal tax laws, unemployment regulations, 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, State Teacher's Retirement System (STRS), Public Employee's Retirement System (PERS), Cash Balance and Fidelity retirement systems. Incumbents complete assignments with considerable independence under general guidelines; serves as a lead worker; may substitute for other Payroll staff and is responsible for resolving payroll issues in the absence of the Payroll Manager.

**DISTINGUISHING CHARACTERISTICS:**

The Payroll Specialist is distinguished from the Payroll Technician by the additional knowledge of all retirement systems and wage garnishments. Incumbent is also required to implement and apply changes to state and federal regulations, collective bargaining agreements, county and District policies and procedures. Serves as a lead worker to Payroll staff. Serves as the liaison with Sonoma County Office of Education, EDD and other public entities.

**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 input and a variety of reports; advises Payroll staff on payroll processes and in resolving payroll issues. Serves as the liaison to District employees.
2. 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.
3. Coordinates electronic transfer of funds for the District's Fidelity retirement account; updates all related employee information online.
4. Maintains current knowledge of payroll systems to assist payroll staff in the absence of the manager.
5. Compiles, maintains and monitors IRC 125 Flex/Cafeteria Plan contributions. Validates, calculates and enters appropriate costs for health insurance benefits for all eligible employees.

**KEY DUTIES AND RESPONSIBILITIES (Continued):**

6. Collects, reviews and validates Maximum Exclusion Allowances worksheets for accurate application of Internal Revenue Service (IRS) rules and regulations on calculation methods; communicates with tax shelter annuity vendors to resolve problems.
7. Applies standard accounting practices and procedures to assure the integrity of payroll systems administration.
8. Receives all garnishments for child support, IRS, Franchise Tax Board and other court levies and disseminates appropriate information to employees, agencies and Payroll Technicians.
9. Analyzes, interprets, applies and explains tax and payroll regulations; disseminates information to employees.
10. Reviews and verifies documentation for any loans and emergency withdrawals from 403(b) and 457 plans.
11. 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.
12. Audits health insurance benefits charges to departments and processes journal entries for discrepancies and adjustments.
13. Answers employees' questions regarding retirement, benefits, annuities and other payroll procedures; meets with adjunct faculty to advise on retirement options.
14. Assists in payroll related functions, including regular, supplemental and student payroll processing; may process and oversee a specific payroll. Compiles data and calculate complex retroactive pay and coordinate processing of negotiated pay increases.
15. Reviews and requests verification of employee's voluntary deductions.
16. Responds to subpoenas for wage information to assure compliance; maintains comprehensive documentation.
17. Completes and sends all benefit audit statements for unemployment insurance to the Employment Development Department; researches and resolves conflicts pertaining to employee's unemployment benefits.
18. Audits and balances payroll revolving fund, accounts receivable, accounts payable and Fidelity accounts to the general ledger for all adjustments; researches discrepancies and processes journal entries.
19. Serves as a lead worker to other Classified staff.
20. Supervises, trains and directs the work of student and short-term non-continuing employees.

**EMPLOYMENT STANDARDS**

**ABILITY TO:**

Perform complex payroll work with accuracy; work under time constraints; develop and maintain financial statistical records; interpret, explain and apply various retirement systems, Internal Revenue Code rules, collective bargaining agreements and regulations; assist in the development of alternative retirement systems; communicate effectively in English; give and follow oral and written directions; perform complex mathematic calculations; develop and maintain financial and statistical records; plan and present presentations to individuals and groups; meet with employees tactfully and courteously and answer questions; maintain cooperative working relationships; work confidentially and with discretion; demonstrate sensitivity to, and respect for, a diverse population.

## **EMPLOYMENT STANDARDS – Continued**

### **KNOWLEDGE OF:**

Legal statutes, civil procedures, California Education Code, federal, state and local tax laws and regulations related to employee retirement plans; rules and regulations of tax sheltered annuities and IRC 125 Flex/Cafeteria plan in conformance with Internal Revenue Code; principles and practices of payroll administration and retirement systems; computer applications for payroll and auditing functions; standard computer software, including application of complex spreadsheet formulas; 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:*

Graduation from High School with some college coursework in Accounting or related field; Associate's Degree or Payroll certificate preferred.

#### *Experience:*

Increasingly responsible experience working with electronic payroll, accounting, financial or statistical records and systems, including experience serving in a lead role. Some payroll experience is required. Experience in an educational environment, including experience with collective bargaining agreements and alternative retirement systems is preferred.