



# Payroll

[ Owner: Office of Finance & Office of Human Resources ]

Pay is provided on a bimonthly basis on the 15<sup>th</sup> and the last day of the month. If a payday falls on a holiday or weekend, it will be moved up one business day. The Diocese requires direct deposit for all employee paychecks. Employees may obtain assistance for changes in withholding, address, etc., from the designated bookkeeper in each location or through the Diocesan Payroll Department.

## Mandatory Deductions

The following mandatory payroll deductions will be taken from each employee's paycheck:

- Federal Withholding - Required federal withholding for each employee based upon the employee's gross earnings and deductions as specified on the Form W-4 filed with the Accounting Office (Note that the IRS requires the Diocese to report to them any requests for no withholding or withholding based upon excessive deductions).
- State Withholding - Required state withholding for each employee based on the employee's gross earnings and deductions as specified on the Form L-4 filed with the Accounting Office.
- Social Security - By federal law the Diocese is required to pay the current rate of FICA taxes for each employee. It is also required to deduct from the gross payroll of each employee the current rate of Social Security and Medicare taxes.
- Long-Term Disability Insurance- This diocesan requirement is for all benefit eligible employees. Contact the Office of Human Resources for more information.

## Voluntary Deductions

Where eligible, employees may elect, in writing, voluntary paycheck deductions including:

- Health/Medical insurance premiums.
- Optional life insurance premiums.
- Short term disability insurance premiums.
- Health Savings Account.
- Flexible Savings Account
- 403 (B) Retirement Plan
- United Way donations.
- Annual Bishop's Appeal
- Catholic School Tuition for children or grandchildren

Please see the Benefits Section for eligibility and other detailed information on the above referenced benefit plans. In case of any discrepancy or error, the actual benefit plan documents will prevail.

### Administrative Pay Corrections

The Diocese takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday. In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of their supervisor so that corrections can be made as quickly as possible. Once underpayments are identified, they usually will be corrected in the next regular paycheck. Generally, overpayments will also be corrected in the next regular paycheck unless this presents a burden to the employee (where there is substantial amount owed). The Diocese will attempt to arrange a schedule of repayments with the employee to minimize the inconvenience to all involved.