

ESSENTIALS OF PAYROLL



Illinois Association of School Business Officials

Introductions

Barbara Erickson, Partner, (Speaker)

Hodges, Loizzi, Eisenhammer, Rodick & Kohn

October 7, 2026



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If an employee fails to complete their W4 paperwork, how does the District pay them?

Can you withhold paying them?



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Who keeps track of TRS retiree hours worked?

Both the employer and the employee



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How do Districts provide non-elective contributions to 403(b)'s?

- *Plan documents*
- *Contracts*



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Annualizing salary of hourly staff – is this legal?

It depends 😊

And how do you pay overtime??



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How do we Withhold additional premium contributions for health insurance from 10 month employees to cover the summer?

Section 125 cafeteria plan



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Overtime Rules – Do I really have to pay him for that??

Employee punches in early and I didn't know

Employee stayed a few minutes late

Stipend – but why?



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Are stipends taxable?

What if it is an outside contractor??



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Misclassification – don't get caught here



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Do striking employees get paid?

Yes – but only if the school year extends



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Let's talk a minute about capping salaries.



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Questions and Answers

We thank you for your time!

*This is intended solely to provide information to the school community.
It is not legal advice or a substitute for legal counsel.
It is not a solicitation of an attorney/client relationship.*



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