

Payroll 101

A Beginner's Guide to School District Payroll

2024 BOOKKEEPERS CONFERENCE

March 15, 2024 | Rolling Meadows, Illinois



Introductions

Carisa Lopez, Speaker

- *Payroll Coordinator*

Community Unit School District 300



DISTRICT 300

Stacey Corder, Moderator

- *Executive Director of Business*

North Boone Community Unit School District 200



North Boone

Community Unit School District 200

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Items to Review

- Payroll Calendar & Pay Schedules
- Time tracking
- Teacher Summer Pay
- TRS
- IMRF
- Items to check each payroll
- Quarter & YE Reports
- Deadlines



Payroll Calendar & Pay Schedules

- Know the Payroll Calendar
- What employee groups do you have?
- Are staff paid on different schedules?
 - Employees paid to date
 - Employees paid in arrears
- Are there different benefit and deduction schedules for different employee groups?
 - Ex: 10 month staff have 18 insurance deductions, 12 month staff have 24

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Time Tracking

- How does your staff record time?
 - Different for each employee group?
 - Ex: Time clock for hourly staff, imported from a substitute software for subs
- Processing Extra Pay
 - How is it recorded and sent to Payroll? When is it paid?
- Provide Due Dates



Teachers and Summer Pay

- Know how your district processes summer salary checks for teachers
 - Pay year round?
 - Pay only during the school year?



Teachers and Summer Pay

TRS requires earnings be reported on an accrual basis. Accrual reporting requires earnings to be reported in the period in which services are performed, which may not be the same as when they are paid. Creditable earnings for services performed from July 1 - June 30 should be reported each year (*TRS Employer Guide, Chapter 3 - Creditable Earnings*).

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Teachers and Summer Pay

Example: If a teacher is being paid their regular school year salary for the 23-24 school year in the summer, but they are not working their teaching position in the summer, their TRS and THIS needs to be reported by June 30, 2024.

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TRS



Teachers' Retirement System
of the State of Illinois

- What is TRS?
 - A qualified pension plan for all individuals working for a TRS-covered employer in positions requiring licensure.
- How does it impact Payroll?
 - Mandatory TRS (and THIS) contributions must be set up and maintained in the Payroll system.
 - Need to report members' wages and contributions via the Gemini reporting system.

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TRS



Teachers' Retirement System
of the State of Illinois

- Gemini Per Payroll Report
 - Due the 10th of the following month
- Annual Report
 - Due August 10th annually
- SSP
 - Watch for email notifications of adds/changes/cancellations

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IMRF



- What is IMRF?
 - A multi-employer public pension fund for employees of local government in IL (excluding the City of Chicago and Cook County).
- How does it impact Payroll?
 - IMRF employers are required by law to deposit IMRF employer and member contributions with IMRF every month. (*IMRF Online AA Manual, Chapter 4*)

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IMRF



- Rates
 - Employee rate 4.5%
 - Preliminary rate notice in April
 - Final rate notice in November/December
- Voluntary IMRF
- Monthly Wage Report
 - New due date: by the 20th of each month, but no grace period
- New IMRF Website

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Preparing to Process Payroll Checklist

- New hires, terminations, position changes
- Deduction/Benefit Changes
- Direct Deposit Changes
- Tax Changes
- Verify payroll period and dates
- Void payments if needed



Items to Check on the Payroll Reports

- Comparison to prior payroll
- # of employees paid
- Wages, deductions, benefit totals
- Account for differences
 - Stipends, Retro Pay, Vacation Payouts, Snow Day?
- Spot check individual payments for each employee group



Quarter and Year End Reporting

- Monthly and Quarterly State Unemployment
- Federal 941 (Quarterly)
- Form IL-941 (Quarterly)
- W-2 file upload to the Social Security Administration and IL (Year End)

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Year End Checklist

- Advise staff to review their employee information: name, SSN, address if they are receiving a mailed W-2
- If it is an option in your district, remind staff of last date to opt-in for electronic W-2s
- Order W-2s
- Obtain/confirm your SSA login information
- Run report(s) to see if employee data has errors
 - Validate employee SSN on SSA site
 - Negative YTD pre-tax adjustments
- Finalize wages, taxes, and benefits

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Deadlines

- IL Monthly Unemployment: the last day of the following month.
 - Ex: Reporting month January, due February 28/29
- IL Quarterly Unemployment: The last day of the following month.
 - Ex: Reporting 1st Qtr, closes in March, due April 30
- Filing 4th Quarter Federal, State 941: January 31
- Uploading W-2 information to SSA and IL: January 31
- Providing employee W-2s: must be postmarked by January 31
- IMRF Calendar Year Wage Adjustments: January 26 (2024)

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Resources

TRS

Many, many employer videos and guides!

<https://www.trsil.org/employers>

IMRF

[IMRF Manual for Authorized Agents](#)

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Q & A

We thank you for your time!

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