

# Payroll for Non-Payroll People

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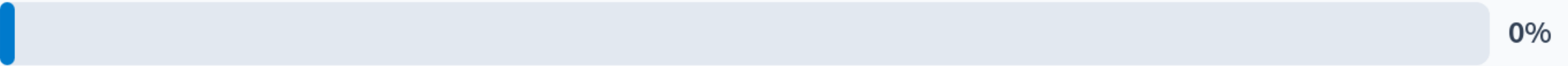


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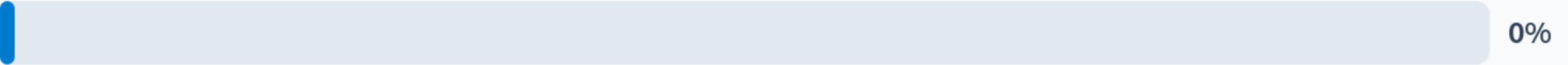
## If you had a Friday or Saturday night all to yourself, which option would you choose?

Netflix and a glass of wine



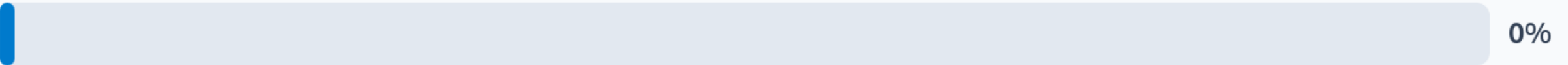
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Your favorite Starbucks drink and a good book



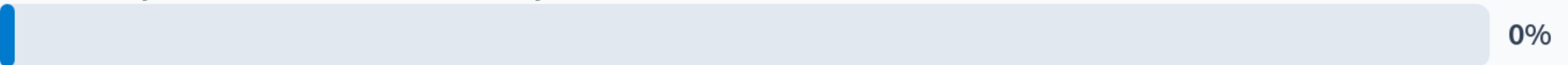
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A massage and take out from your favorite restaurant



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Dinner at your favorite restaurant with your best friend



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# Introduction

Larry Ohannes

- *Comptroller*
- *Park Ridge-Niles CCSD 64*



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# Payroll for Non-Payroll People

This presentation is for people with no professional experience in Payroll



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# Payroll for Non-Payroll People

## Topics of the Presentation

1. Payroll Fundamentals
2. Why You Should Consider Payroll for Your Career
3. Tips for Success in Payroll



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# Payroll for Non-Payroll People

## Warm Up



# Payroll for Non-Payroll People

## Topics of the Presentation

1. Payroll Fundamentals
2. Why You Should Consider Payroll for Your Career
3. Tips for Success in Payroll



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# Payroll Fundamentals

1. Who are you paying?
2. How much are you paying them?
3. How are you paying them?



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# Payroll Fundamentals

## Who are you paying?

### Employee Classifications

- Certified vs. Non-Certified
- Salary vs. Hourly
- Exempt vs. Non-Exempt
- Full Year vs. Part of the Year
- Full Time vs. Part Time
- Contractual vs. Non-Contractual

### Common Payroll Groupings

1. Teachers
2. Classified
  - Teaching assistants
  - Maintenance/Custodians
  - Secretaries
3. Administrators/Exempt



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# Payroll Fundamentals

## How much are you paying them?

### Teachers

### Salary

- Education (BA, MA, MA + hrs)
- Years of Experience/Service
- Annual % Base Increase

### Sample Teacher Salary Schedule

Step	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36	MA+48
1	\$ 55,160	\$ 57,218	\$ 59,350	\$ 63,445	\$ 66,538	\$ 69,632	\$ 73,755	\$ 79,939
2	\$ 56,190	\$ 58,251	\$ 60,346	\$ 64,479	\$ 67,572	\$ 70,663	\$ 74,788	\$ 80,972
3	\$ 57,239	\$ 59,303	\$ 61,359	\$ 65,530	\$ 68,622	\$ 71,709	\$ 75,835	\$ 82,018
4	\$ 58,272	\$ 60,333	\$ 62,391	\$ 66,955	\$ 70,048	\$ 73,137	\$ 77,264	\$ 83,444
5	\$ 59,324	\$ 61,381	\$ 63,440	\$ 68,412	\$ 71,503	\$ 74,592	\$ 78,719	\$ 84,895
6	\$ 60,354	\$ 62,413	\$ 64,472	\$ 69,445	\$ 72,534	\$ 75,625	\$ 79,749	\$ 85,930
7	\$ 61,402	\$ 63,462	\$ 65,522	\$ 70,493	\$ 73,579	\$ 76,672	\$ 80,792	\$ 86,978
8	\$ 62,435	\$ 64,495	\$ 66,553	\$ 72,120	\$ 75,206	\$ 78,302	\$ 82,418	\$ 88,605
9	\$ 63,485	\$ 65,544	\$ 67,601	\$ 73,785	\$ 76,870	\$ 79,966	\$ 84,077	\$ 90,263
10	\$ 65,552	\$ 67,607	\$ 69,661	\$ 75,847	\$ 78,939	\$ 82,025	\$ 86,147	\$ 92,325
11	\$ 67,615	\$ 69,669	\$ 71,730	\$ 77,918	\$ 81,003	\$ 84,090	\$ 88,213	\$ 94,423
12	\$ 69,676	\$ 71,736	\$ 73,793	\$ 79,984	\$ 83,068	\$ 86,158	\$ 90,277	\$ 96,457
13	\$ 71,745	\$ 73,799	\$ 75,858	\$ 82,111	\$ 85,137	\$ 88,223	\$ 92,340	\$ 98,522
14	\$ 73,289	\$ 75,347	\$ 77,407	\$ 83,599	\$ 86,680	\$ 89,770	\$ 93,892	\$ 100,064
15	\$ 74,843	\$ 76,896	\$ 78,951	\$ 85,148	\$ 88,233	\$ 91,316	\$ 95,440	\$ 101,614
16	\$ 76,393	\$ 78,441	\$ 80,500	\$ 86,691	\$ 89,779	\$ 92,866	\$ 96,987	\$ 103,158
17	\$ 77,939	\$ 79,996	\$ 82,051	\$ 88,243	\$ 91,325	\$ 94,417	\$ 98,536	\$ 104,708
18	\$ 79,488	\$ 81,541	\$ 83,596	\$ 89,790	\$ 92,875	\$ 95,957	\$ 100,080	\$ 106,257
19	\$ 81,039	\$ 83,089	\$ 85,147	\$ 91,336	\$ 94,426	\$ 97,513	\$ 101,630	\$ 107,802
20	\$ 82,583	\$ 84,639	\$ 86,697	\$ 92,887	\$ 95,967	\$ 99,061	\$ 103,175	\$ 109,351
21	\$ 84,134	\$ 86,187	\$ 88,238	\$ 94,438	\$ 98,155	\$ 100,609	\$ 104,725	\$ 110,901
22	\$ 86,197	\$ 88,247	\$ 90,309	\$ 97,298	\$ 100,393	\$ 103,466	\$ 107,579	\$ 113,755
23	\$ 87,671	\$ 89,775	\$ 91,834	\$ 98,823	\$ 101,922	\$ 104,998	\$ 109,105	\$ 115,280
24	\$ 89,170	\$ 91,329	\$ 93,383	\$ 100,371	\$ 103,475	\$ 106,552	\$ 110,652	\$ 116,826
25	\$ 90,820	\$ 93,048	\$ 95,101	\$ 102,959	\$ 106,088	\$ 109,190	\$ 113,328	\$ 119,554
26	\$ 92,501	\$ 94,799	\$ 96,851	\$ 105,613	\$ 108,768	\$ 111,893	\$ 116,068	\$ 122,345
Longevity	\$ 92,501	\$ 94,799	\$ 96,851	\$ 108,060	\$ 111,215	\$ 114,340	\$ 118,515	\$ 124,792



# Payroll Fundamentals

## How much are you paying them?

Classified

Hourly

Eligible for Overtime

Overtime is Mandatory

Sample Classified Schedule

2021-2022 PRTAA Hourly Salary Rates

**PRTAA 2021-2022 Hourly Salary Rates**

STEP	2021-2022 Salary Base	2021-2022 Salary Lane 1	2021-2022 Salary Lane 2	2021-2022 Salary Lane 3
1	17.04			
2	17.20			
3	17.33			
4	17.50			
5	17.67			
6	17.85			
7	18.02			
8	18.44			
9	18.80			
10	19.23			
11	19.71	20.70		
12	20.27	21.29		
13	20.76	21.80		
14	21.27	22.34		
15	21.71	22.80		
16	22.21	23.33	23.99	
17	22.87	24.01	24.70	
18	23.42	24.59	25.29	
19	23.97	25.16	25.88	
20			26.48	
21				27.56
<b>Longevity</b>				30.04



# Payroll Fundamentals

## How much are you paying them?

Admin/Exempt

??

Comps



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# Payroll Fundamentals

## How much are you paying them?

Gross Amount vs. Net Amount

- Gross → Schedules
- Net → Deductions



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# Payroll Fundamentals

## How much are you paying them?

### Deductions Are Paid by Employees

#### Deductions – Mandatory

- Federal income tax
- State income tax
- Medicare
- (TRS)
- (IMRF)

#### Deductions – Voluntary

- 403(b) Contributions
- Flex Spending
- Dependent Care
- Health Insurance
- Life Insurance
- Financial Institution



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# Payroll Fundamentals

## How much are you paying them?

*All paycheck deductions reduce your income, but not all paycheck deductions reduce your taxable income*

Gross Income

- Tax Sheltered Deductions

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= Taxable Income

- Taxes

- Non Tax-Sheltered Deductions

-----

= Net Income

### Pre-Tax Deductions

- 403(b) contributions (non-ROTH)
- Health insurance premiums
- TRS/IMRF
- Flexible Spending



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# Payroll Fundamentals

## How much are you paying them?

Benefits are paid by Employers

### 1. Pension

- IMRF
- TRS/THIS
- Medicare/FICA

### 2. Insurance

- Health
- Dental
- Life
- Vision



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## Topics of the Presentation

- ~~1. Payroll Fundamentals~~
2. Why You Should Consider Payroll for Your Career
3. Tips for Success in Payroll



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# Payroll for Non-Payroll People

## Why You Should Consider Payroll

Everybody has a career story!



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**Which face best reflects your level of happiness with your current position?**

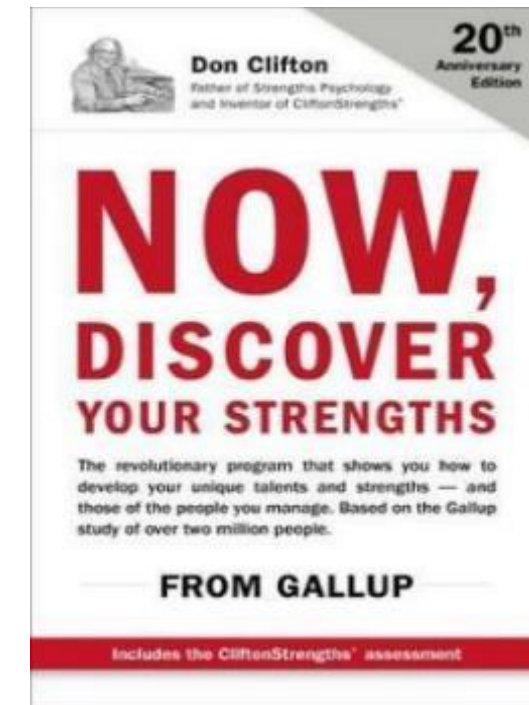
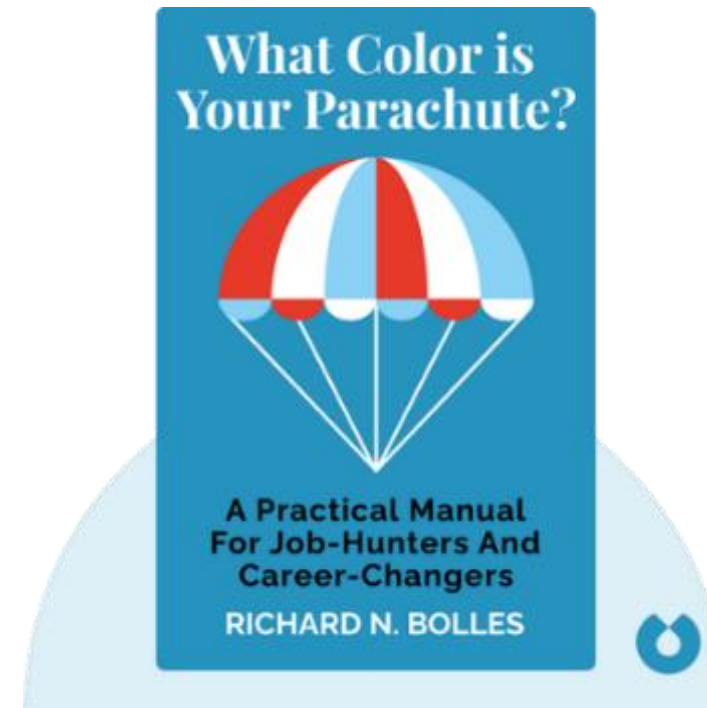


# Payroll for Non-Payroll People

## Why You Should Consider Payroll

### Planning Tools

1. Career Assessments
2. Networking



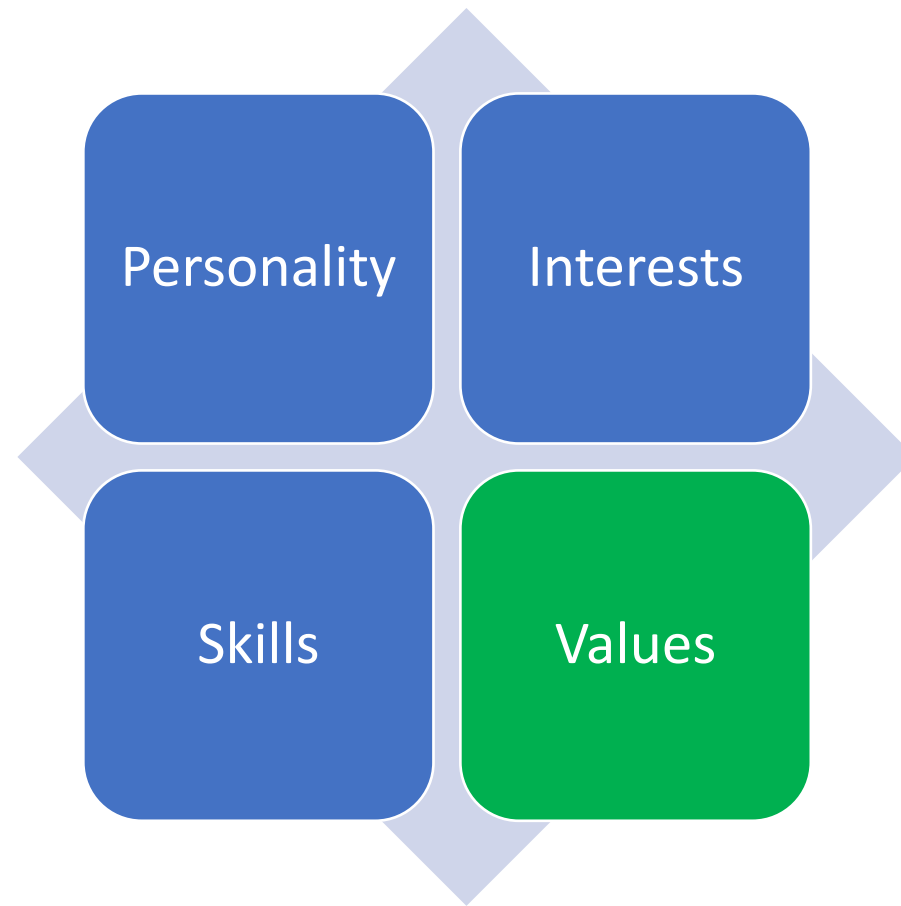
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# Payroll for Non-Payroll People

## Why You Should Consider Payroll



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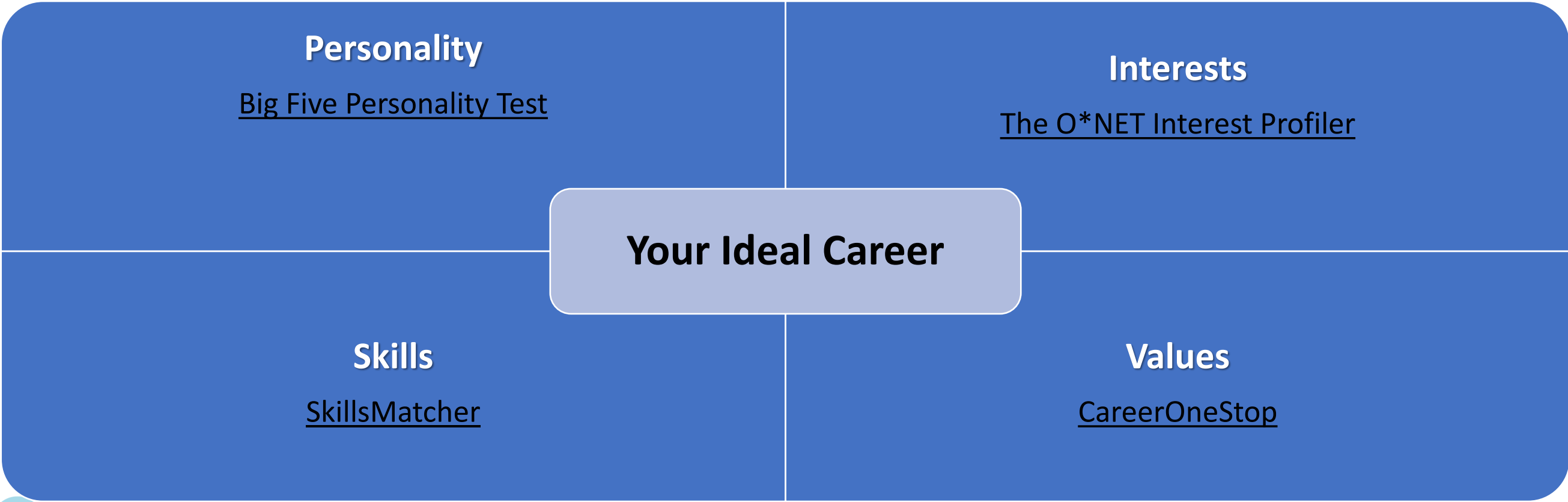


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# Payroll for Non-Payroll People

## Why You Should Consider Payroll

### Career Assessments



# Payroll for Non-Payroll People

## Why You Should Consider Payroll

### Personality

Introversion  
Conscientiousness  
Clarity

### Interests

Organizing  
Building

## School Business Manager

### Skills

Active Learning  
Complex Problem Solving  
Critical Thinking  
Coordination  
Sequencing

### Values

Service Orientation  
Achievement



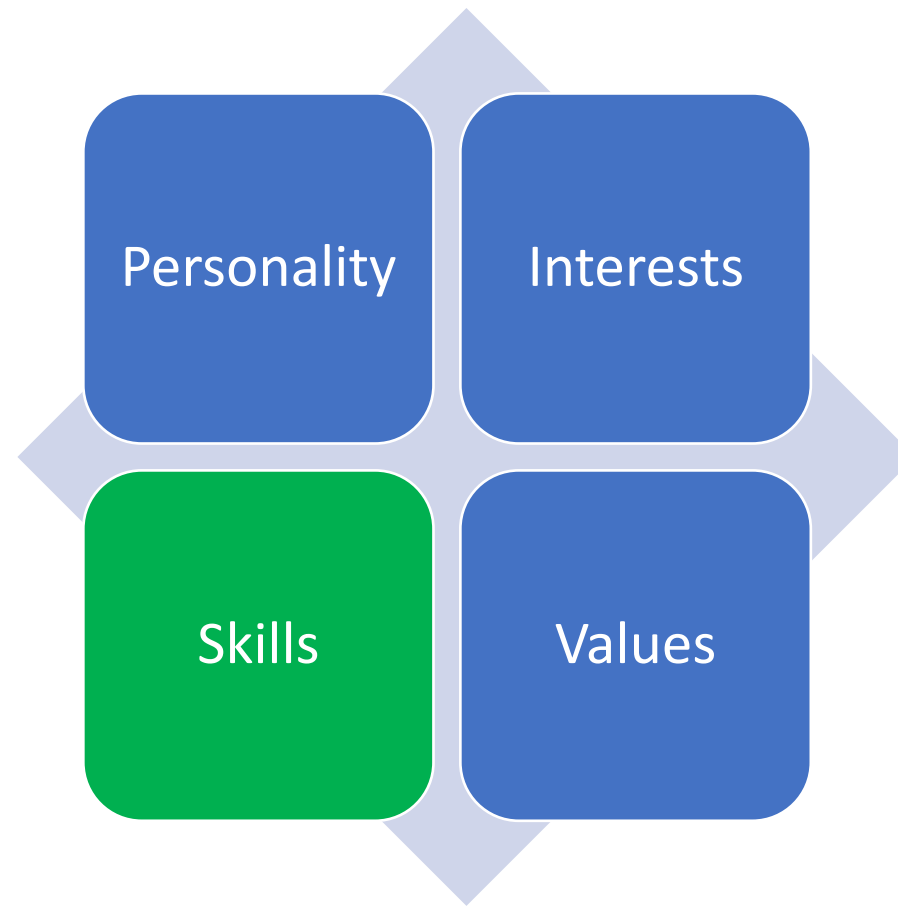
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# Payroll for Non-Payroll People

## Why You Should Consider Payroll



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# Payroll for Non-Payroll People

## Why You Should Consider Payroll

### Skills

- [Computational Thinking](#)
- [Logic/Sequencing](#)
- [Attention to Detail](#)

### Benefits of Experiencing Payroll

- 75% to 85% of expenditures
- Budgeting
- Responsibility
- Accounting



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# Accounting Equation

**Assets = Liabilities + Fund Balance**

↑  
(Revenues - Expenses)

A		L		+ R		- E	
Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
↑ ⊕	- ↓	↓ +	⊖ ↑	+	⊖ ↑	↑ ⊕	- ↓



# Payroll for Non-Payroll People

## Tips for Success in Payroll

### 6 Rules for Success

1. The Red Flags of Dating
2. Make Friends with the Right People
3. Needle in a Haystack vs. Elephant in a Room
4. Lead Up and Out
5. Organization, Organization, Organization
6. Lean on Logic, Not Software



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

### 1. “The Red Flags of Dating”

- “How much one-on-one training can I get with our software company?”
- What is the payroll personnel to employee ratio?
- What are your other responsibilities?



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

### 2. “Make Friends with the Right People”



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

3. “Look for the Elephant in the Room” (not the Needle in a Haystack)
  - Consider separate payrolls per employee group
  - Reconcile pay code differences from one payroll to the next



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

### 4. Lead Up and Out!



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

5. Organization, Organization, Organization!!

<u>7/10</u>	<u>7/25</u>	<u>8/10</u>	<u>8/25</u>	<u>9/10</u>	<u>9/25</u>
Smith, Jack Input new W4	Fox, Doug Stop 403(b) deduction	Banner, Dave Double health deduction/benefit	Banner, Dave Double health deduction/benefit	Banner, Dave Confirm health deduction/benefit back to x1	Green, Sarah Make sure union dues deduction begins
Roberts, Bill Increase 403(b) deduction to \$300		Green, Lyla Add savings account direct deposit	Jones, Bob Reduce 403(b) deduction back to \$200		
Andrews, Jill Make sure insurance check received					
Higgins, Jim Confirm retirement incentive received					
Smith, Julie Confirm retirement incentive received					



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# Payroll for Non-Payroll People

## Tips for Success in Payroll

### 6. Lean on Logic, Not Software



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# *Questions?*

*Thank you for your time!*



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