

PAYROLL ISSUES

The Internal Revenue Service specifies certain reporting and income tax withholding requirements on compensation paid to any individual. These requirements are outline below:

1. How to determine the status of your employees (including IRS questions)
2. Reporting requirements for employees and non-employees
3. Clergy Payroll Tax Table

The above can be found in the Appendix – Personnel Sample Forms/Reports.

Timesheets

All parish or school employees must submit timesheets prior to each pay period. These timesheets should include:

- Employee's name
- Hours worked during pay period, including time off for vacation, sick days, holidays, personal time, etc.
- Employee's signature
- Supervisor's signature

Employees Eligible for Overtime

The determination of who is exempt or non-exempt from overtime wages according to wage and hour regulations decided by state and federal law. Salary rate, job description, and education are the determining factors. Determination of employee eligibility for overtime pay can be confusing in some situations. For more detailed guidance, refer to the U.S. Department of Labor's web site at www.dol.gov/esa/whd/, or call the Chancery Office of Personnel & Planning for assistance.

Hourly workers must indicate actual hours worked during the pay period. Salaried employees should indicate the normal number of hours worked for a full day, e.g., 8 hours per day. A code should be used to indicate time off for all employees, such as:

- V = Vacation Day
- S = Sick Day
- P = Personal Day
- L = Unpaid Leave
- O = Other, explain on timesheet

Payroll

The Archdiocese of Louisville has contracted with Paycor to provide payroll processing services. Paycor is responsible for all payroll tax filings, including annual Forms W-2.

The Archdiocese payroll calendar must be followed for payroll processing.