

DELAWARE COUNTY

| Subject | Effective | Supersedes | This Sheet | Total |
|-----------------------------|------------------|-------------------|-------------------|--------------|
| Time Card Procedures | 3/22/99 | New | 1 | 3 |

1.0 Purpose

To provide a procedure and understanding of how to complete an employee time card properly.

2.0 Scope

All employees within departments under the direction of the Delaware County Commissioners

3.0 Distribution

To all employees within departments under the direction of the Delaware County Commissioners

4.0 Definitions

5.0 Policy

FLSA Exempt Employees

Personnel employed in the exempt executive, administrative, or professional capacities per the Fair Labor Standards Act (FLSA) are not required by FLSA to complete time records. Although the FLSA does not require that exempt employees complete time sheets, exempt employees may be required to complete time records by their supervisors, and in any event, should track their time by some method.

Exempt employees are not eligible for overtime compensation, but, if approved by the supervisor, may receive compensatory time if the time is tracked. Compensatory time for exempt employees will be accrued on the basis of one (1) hour earned for every one (1) hour worked over forty (40) hours per work week. Exempt employees are not eligible to receive a "pay-out" for unused accrued compensatory time at any time.

FLSA Non-Exempt Employees

All non-exempt employees (those employees subject to the minimum wage and overtime provisions of the Fair Labor Standards Act) are required to complete an individual time record showing the daily hours worked. Time sheets and/or time clocks will be used to

record working hours. The following points should be considered when filling out time records:

- a. Non-exempt employees are required to record their total daily work hours.
- b. Non-exempt employees are not permitted to sign in or commence work before their normal starting time or to sign out or stop work after their normal quitting time without the prior approval of the supervisor.
- c. Generally, non-exempt employees are required to take lunch or meal period during which no work is to be performed.
- d. Employee time records are to be checked and signed by the supervisor or appropriate authority involved. Unworked time for which an employee is entitled to be paid (sick leave, vacation leave, paid holidays, etc.) should be entered by the employee and reviewed by the supervisor on the time record. Authorized overtime also should be identified and approved by the supervisor or appropriate authority. Unapproved and/or unauthorized absences should be identified by the supervisor. Supervisors should inform employees if they will not be paid for certain hours of absence.

For non-exempt employees, overtime shall be compensated at a rate of one and one-half (1½) times the employee's regular straight-time hourly pay rate for actual overtime hours worked. A non-exempt employee may elect to accrue compensatory time in lieu of overtime pay. In this case, the employee shall be granted such time by the supervisor, on a one and one-half (1½) hours per every one (1) hour worked over forty (40) hours per work week basis. The time shall be taken off at a time mutually convenient to the employee and the supervisor within 180 days after the overtime is worked. Following 180 days, the employee will be paid unused accrued compensatory time at the regular straight-time hourly pay rate (The time will already be accrued at time and one-half).

For overtime purposes sick leave and compensatory time used shall not count as regular hours worked toward overtime. The one exception to this rule is that compensatory time used shall count as regular hours worked if an employee is called or paged in on an emergency or mandated overtime basis after the compensatory time was used (i.e. employee takes eight (8) hours compensatory time off on Friday and is mandated or paged in to work on Saturday when he/she was not previously scheduled to work). Vacation and paid holidays shall count as regular hours worked toward overtime. No non-exempt employee shall be permitted to work overtime without prior approval of his/her supervisor or appropriate authority. Failure to receive prior approval from the supervisor may result in disciplinary action.

Time Card Completion Procedure

Employee Responsibilities

Employees shall complete time cards using the following procedure:

1. The employee shall complete the top portion of Side one / Week one of the time card, including the employee's name, department name, employee number (if applicable), and complete pay period.

2. For the days of the workweek (Saturday through Friday):
 - a. The employee shall complete the time that he/she begins work each. This may not be the time the employee arrives at work (i.e. The employee arrives 15 minutes before the start time and drinks coffee and reads the newspaper, etc.).
 - b. The employee shall enter the time that the employee leaves work prior to the end time for any reason (i.e. leave for lunch, doctor's visit, sick, etc.).
 - c. The employee shall enter the time that the employee returns and begins to work prior to the end time for any reason (i.e. return from lunch, doctor's visit, etc.)
 - d. The employee shall enter the time that the employee is sick, on vacation, court leave, using compensatory time, etc.
 - e. The employee shall enter the time that he/she ends work each day.
3. Following completion of the first workweek, the employee shall complete the summation portion for Week One at the bottom of Side one / Week one of the time card.
4. For the second week of the pay period, the employee shall complete workweek portion as explained under number 2.
5. Following completion of the second workweek, the employee shall:
 - a. Complete the summation portion for Week Two at the bottom of Side two / Week two of the time card.
 - b. Complete the Total Both Weeks summation portion by adding the Week One summation portion to the Week Two summation portion.
 - c. The employee shall sign the time card certifying its content.
 - d. The employee shall submit the time card to his/her supervisor.

Supervisor Responsibilities

The supervisor shall validate the time card as follows:

1. The supervisor shall review the time card for proper completion, inconsistencies and non-approved actions (i.e. non-requested sick leave, vacation, overtime, compensatory time, etc.; miscalculated overtime, etc.).
2. The supervisor shall note any errors and review these errors with the employee prior to signing the time card.
3. The supervisor shall sign the time card certifying its content.
4. The supervisor shall submit the time card to the appropriate payroll personnel for completion of payroll.