

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
BUSINESS PROCEDURES MANUAL

Procedure 5.1

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Effective Date: July 1, 2014

Supersedes: Procedure 5.1 dated April 19, 2013

Applies To: System Office and Colleges

Procedure Responsibility: Payroll

## **Timesheets**

Section 5.1.1 – Non-Exempt Employees

Section 5.1.2 – Exempt Employees

Section 5.1.3 – Timesheet Instructions

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### **Section 5.1.1 - Non-Exempt Employees**

In accordance with DOL (Department of Labor) regulations, all non-exempt employees must submit time worked per pay period on a timesheet signed by their supervisor. Non-exempt employees are employees that are eligible for overtime as defined by the federal and state labor laws. Questions regarding nonexempt employment and time sheet requirements should be directed to the local payroll office.

### **Section 5.1.2 - Exempt Employees**

- A. Exempt employees who are eligible for either overtime or compensatory time (i.e., KCTCS employees' with 151B status) must also complete a timesheet signed by their supervisor.
- B. Exempt employees who are not eligible for overtime (151B status) are not required to complete timesheets. The exceptions to regular time worked (i.e., temporary disability leave, vacation, bereavement, etc.) for employees eligible for leave shall be tracked by the KCTCS absence leave form – Form PR90. Exempt faculty and staff employees shall submit absence forms to request leave in advance of leave dates when possible.

### **Section 5.1.3 - Timesheet Instructions**

- 1. Enter name, employee ID number, and pay period on timesheet. If the employee does not know their employee ID number, they may contact their local payroll office to obtain this information.
- 2. Enter all hours worked for pay period under the appropriate KCTCS earnings code(s) per the timesheet. Time shall be recorded in quarter (.025) hour increments. Time shall be recorded for the day it is actually worked, time worked for one work week is to be paid in that work week.
- 3. Review the time entered for accuracy. Timesheets are due to supervisors on payday (example: timesheets for the 9/1 -9/15 pay period are due on 9/15).

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4. The employee must sign the time sheet.
5. The time sheet shall be submitted to the supervisor. Timesheets are to be submitted to the local payroll offices on payday or other designated day communicated by your local payroll office.
6. The supervisor shall review the timesheet for accuracy.
7. Supervisor signs time sheet prior to submission.
8. Supervisor submits the completed timesheet, signed by both the employee and supervisor, to the local payroll office for data entry in accordance with payroll calendar. Supervisors shall submit timesheets directly to the payroll office, signed sheets should not be returned to the employee for submission. Every supervisor should have an established delegation of authority chain to ensure that timesheets are being reviewed and submitted on a timely basis. Failure to obtain the necessary signatures on timesheets will result in employees not receiving their pay on a timely basis. Repeated failure to submit timesheets with all necessary signatures, review, and/or on a timely basis may result in disciplinary action including termination.

**NOTE:** Supervisors should keep a calendar of employee absences and hours worked as documentation to review timesheets. A timesheet is a legally binding document of authentication from the supervisor that the time sheet is accurate.

#### **Section 5.1.4 - Common Errors in Completing Timesheets**

Payroll staff are required to review all timesheets for accuracy and compliance with federal and state labor laws (DOL) and KCTCS policy and procedure.

The following are common errors found on timesheets.

1. Supervisor's signature missing. If you (as supervisor) are out of office on a payday please make arrangement prior to leaving to have employee timesheets signed.
2. Hours reported do not add up to correct total for that pay period.
3. Timesheets are not legible.
4. Employee signature is missing or illegible.
5. Hours reported with wrong earnings codes.
6. Pay period begin and end dates are wrong.
7. Employee ID number missing.

Ensuring that these common errors do not occur significantly helps in processing the payroll. Any corrections or revisions to timesheets or absence forms require review and the signature and/or initials of both the employee and supervisor.

Adjustment codes (SDL, VDL) should be used for corrections or adjustments to leave time that occurs after the corresponding pay period has been finalized. Payroll personnel should complete form PR301, Leave Balance Adjustment Form. This form also requires the signature of both the employee and supervisor.

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**Section 5.1.5 – Supervisor Signature**

All time sheets and absence forms require the signature of the employee's supervisor.

The approved signature is the original supervisor signature on a hard copy of the timesheet. In the event of an unexpected absence an email from the supervisor verifying accuracy will be accepted with the original signature on a hard copy submitted to payroll no later than the end of the next pay period.

Delegation of time sheet signature requirement can only be to the employee's second level supervisor (the next level supervisor).

**END OF PROCEDURE**