

## PAYROLL PROCEDURES

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools. It shall be the responsibility of the Business Manager and his/her staff to prepare all payrolls.

A periodic test will be conducted to verify accuracy and appropriateness of district payrolls.

### *Unemployment Insurance*

The Board of Education has authorized the use of the benefit reimbursement method to pay unemployment insurance claims as an alternative to the payroll tax method.

Ref: Education Law §§1604; 1719; 1720; 2116-a

Adoption date: February 12, 2008