

SOUTHWESTERN COMMUNITY COLLEGE	BUSINESS SERVICES SALARIES WITHHOLDINGS AND SALARY AND WAGE PLAN	Policy 7.02.05
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I. Withholdings from Salaries

A. Mandatory Withholdings

In accordance with state and federal statutes, the following mandatory withholdings shall be made from all employee's pay as follows:

1. **Retirement** – all permanent full-time employees are, at the date of hire, automatically enrolled in the North Carolina Teachers' and State Employees' Retirement System. For more information about specific retirement benefits, consult with the Vice President for Administrative Services or the North Carolina Department of State Treasurer.
2. **Health Insurance** – all College employees who average at least 30 hours per week are entitled to participate in the State Health Plan of North Carolina. Coverage options and cost to the employee vary and participation is voluntary. All College employees who average at least 20 hours per week may voluntarily participate in the State Health Plan but shall be responsible for the entire cost of the premium.
3. **Dental Insurance** - is available to all permanent full-time College employees. Membership is voluntary. Full-time employees may also purchase dental insurance for family members.
4. **Disability Insurance** – all permanent full-time employees are enrolled in the Disability Income Plan of North Carolina (subject to certain eligibility requirements). Additional disability insurance products may be made available on a voluntary basis.
5. **State and Federal Taxes and Wage Garnishments** – all state, federal, and other payroll taxes and wage garnishments will be withheld in accordance with the law.

B. Optional Withholdings

The following optional withholdings may be made by an employee:

1. **Payroll Deduction** – transactions with the N.C. State Employees' Credit Union are available through payroll deduction. Other payroll deductions will be made where required by law or specifically authorized by the Board and approved by the employee.
2. **Tax Sheltered Annuities** – are available with companies which are approved by the Board of Trustees. A list of approved companies is available in the College's Business Office.

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3. **Cancer Insurance** – is available with companies approved by the Board of Trustees. A list of approved companies is available in the College’s Business Office.
4. **Proration** – employees contracted on a basis of less than twelve (12) months have the option of partially deferring payment. These deferred payments are then paid during the period following the expiration of one contract and the projected date of a future contract. The general intent is to effectively smooth payroll payments over a twelve month period and allow for continuous payroll deposits and deductions to continue during the period when many employees are not under contract.

II. Salary and Wage Plan

The President or designee shall establish a salary and wage plan for all employees with the exception of the President. This salary and wage plan shall be compatible with the State statutes, rules and regulations and will be competitive with other salary and wage plans at comparable community colleges.

The salary and wage plan will be used to determine an employee’s starting salary or any salary changes caused by promotion, attainment of further education or degrees, assignments of special duties or other circumstances. Annual salaries will be determined by the availability of funds appropriated by the General Assembly, allocations by the State Office of Community Colleges and funds from federal or local sources.

For all new employees hired after November 1, 1992, all salaries shall be paid through the method of direct deposit.

III. Payment to Part-Time Instructional Personnel

Salary pay for part-time instructors and short course instructors will be paid one time per quarter at the end of the class(es) or quarter work or end of the contract, whichever is later. Exceptions may be made by the President upon petition by the Vice President for Instructional Services.

All contracts, withholding forms, time sheets, and any changes to be made on payroll items must be in the College’s Business Office by the 15th of each month. Any payroll information received after the 15th will be included on the following month’s payroll.

Legal Citation: 1C SBCCC 200.94(a)(24)

Adopted: October 1992

Revised: April 22, 2014