



# CIVIL SERVICE COMMISSION

## HUMAN RESOURCES DEPARTMENT

---

### MEMORANDUM

**TO:** Human Resources Committee

**FROM:** Karen A. Buche, Human Resources Director

**DATE:** 5/15/17

**SUBJECT:** Current Payroll

In December of last year, a committee met to discuss the possibility of moving the approximately 300 employees who are currently paid from "current" payroll to the arrears payroll. The arrears payroll provides multiple advantages, such as:

- Accurate reporting of leave and absence time (e.g. forecasting an employee has worked, when in reality they were sick or on vacation)
- Reduction in subsequent payroll corrections/adjustments (e.g. to adjust for time that had been forecasted)
- Increased understanding by employees of time reported on their pay checks (e.g. leave balances would be accurate on their pay advices)
- Reduction of multiple payrolls processed by the Clerk's Office
- Departments would no longer have to track which employees are current vs. arrears
- Reduction in the number of benefit plans administered and maintained due to the increased payrolls

This committee discussed the various options that would be available to make the adjustment, as moving from current to arrears would mean that these employees would go without a paycheck. We understand that this would cause a hardship for most employees.

The options discussed included:

- Allowing individuals to use their vacation to substitute the paycheck they would miss.
- Permitting employees to go without pay if they so choose to do so.
- Utilizing a "hardship" provision that is outlined in the Nebraska Wage Payment and Collection Act, which allow the County to advance a paycheck to the employee and then deduct the amount of this paycheck from their last paycheck (which would be payable 2 weeks after their last day of work).

The majority of work for this change would rest with the County Clerk's office. Human Resources would be willing to assist in explaining the changeover to these 300 staff and their Elected Officials/Department Heads.

Depending upon the resources available of the County Clerk's Office, Human Resources, and DOT.Comm, I would recommend implementing this change in December 2017 when there are 3 pay periods. For those wishing to forgo a pay period, it would be easier for them to anticipate especially if we can give advance notice.

However, that being said, there is a lot of planning and work that would need to be completed. The committee would definitely need to begin meeting again if this is something we would like to pursue.