

SAM—PAYROLLS

SUMMARY OF CONTROLLER'S PAYROLL FUNCTIONS

8520

(Revised 4/01)

In accordance with Government Code Sections 12470 to 12477 and 16395 and Board of Control Rule 660, SCO performs the following functions in connection with operating the uniform State payroll system:

1. Records approved position and personnel documents in payroll rosters to provide fiscal payroll control for DOF, SPB, and DPA for both civil service and exempt positions.
2. Computes gross pay, retirement contributions, State and federal withholding tax, Social Security/Medicare, other deductions, and net pay for monthly, daily, hourly, and miscellaneous rate employees as well as for emergency employees, seasonal help, and overtime.
3. Prepares all payrolls, salary warrants, direct deposit payments, and employees' statements of earnings and deductions.
4. Issues disability payments.
5. Verifies that all monthly rate employees whose appointments have been certified to SCO are included on the payroll or notifies the State agency of any exceptions.
6. Transfers funds for payroll disbursements and State contributions for employees' retirement, Social Security/Medicare, and other benefits from the various appropriations to the State Payroll Revolving Fund and notifies the State agencies and the State Treasurer of these fund transfers.
7. Provides the State agencies with a payroll warrant register for each prepared payroll.
8. Remits the amount of payroll deductions directly to the retirement systems, tax authorities, insurance carriers and others and performs all accounting operations in connection therewith.
9. Prepares annual Withholding Statements, Form W-2, as well as quarterly and annual withholding State tax returns for salaries, wages, taxable benefits, and employee business expenses.
10. Pre-lists regular employees' names on attendance report forms and distributes them to the State agencies at the beginning of each pay period.
11. Processes regular merit salary adjustments for employees.
12. Prepares the bank reconciliation and maintains the outstanding warrant file for payroll disbursements.
13. Makes annual report of salary rates as basis for life insurance coverage under a group insurance policy.
14. Audits time compensated against personnel months authorized for each class within each budgetary group for all agencies.
15. Prepares annual reports of past and anticipated future salaries and wages expenditures for all State agencies for use in budget preparation.
16. Provides special services for selected State agencies.
17. Operates U.S. Savings Bond Payroll Deduction and Purchase Program.