

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
BUSINESS PROCEDURES MANUAL

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Effective Date: October 1, 2011
Supersedes: Procedure 5.1 dated July 1, 2010
Applies To: System Office and Colleges
Procedure Responsibility: Payroll

Timesheets

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Section 5.1.1 - Non-Exempt Employees

In accordance with federal law, 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 labor laws. Questions regarding nonexempt employment and time sheet requirements should be directed the human resources (HR) or 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 compensatory or overtime are not required to complete timesheets. The exceptions to regular time worked (i.e., temporary disability leave, vacation, funeral, etc.) is tracked with the KCTCS absence leave form – Form PR90.

For additional information please your HR or payroll office.

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 HR or 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 entered for the day it is worked.
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.
6. The supervisor shall review the timesheet for accuracy.
7. Supervisor signs time sheet.
8. Supervisor then submits the signed time sheet to the local payroll office for data entry in accordance with payroll calendar.

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. Timesheets are due to local offices on payday. Failure to submit timesheets on a timely basis may result in a delay in payment.

Section 5.1.4 - Common Errors in Completing Timesheets

Payroll personnel are required to review all timesheets for accuracy and compliance with federal and state labor laws 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 these common errors do not occur significantly helps in processing the payroll. Attention to accuracy and timeliness in submittal of timesheets is much appreciated.

Section 5.1.5 – Supervisor Signature

All time sheets and leave forms require the signature of the employee's supervisor. The signature may be the original signature on a hard copy or electronic signature. Delegation of time sheet signature requirement can only be to the employee's second level supervisor (the supervisor's supervisor).

END OF PROCEDURE