

Salt Lake County Human Resources Policy 5-300: Payroll

Purpose

This policy identifies and provides for the uniform and consistent application of the provisions of the Salt Lake County Payroll System.

I. Policy

Salt Lake County will maintain payroll records for each employee consistent with FLSA requirements. Regular Salt Lake County payroll payments will be made through electronic direct deposit to employee bank accounts or pay cards. The Payroll System automatically deducts money from employee payroll payments for mandatory payroll taxes, permitted voluntary employee contributions, and other deductions as required by law.

II. Procedures

A. Certification of Payrolls

1. No new employee will be hired, changed in pay, title, or status, nor will any employee be paid, unless certified by the Human Resources Division Director as eligible.
2. The Payroll Register will be certified and approved by the Mayor or designee.
3. The Human Resources Division Director may examine payrolls at any time to determine conformity with County Personnel Management Act and is responsible for the interpretation of this policy.
4. Each payroll unit is responsible for accurately recording their information in the payroll or timekeeping system by 9:00 AM on Monday following the pay period (Tuesday if Monday is a county holiday) and providing all related information by 2:00 PM.
 - a. Agencies with external time-keeping systems shall reconcile the information transferred from such systems into the payroll system each pay period.

B. Payment Procedures

1. The payroll period shall be bi-weekly beginning on Sunday and ending Saturday of the following week.
2. Employees will be paid the Friday following the close of the pay period.
3. When a payday falls on a holiday, the payday will be the preceding workday except for the day after Thanksgiving.
- 4.
5. New hires and rehires are effective on the first day the employee worked for pay. This may be any work day within a payroll period.
6. Partial pay periods worked are paid on a prorated basis.
7. Changes may be made at any time during the pay period.

C. Off-Cycle Checks

1. If an employee's pay is incorrectly reduced from their regular pay, but the employee recorded all the time prior to the pay period deadline, and met any other obligations, the Elected Official, Department Director, or designee may request an off-cycle check be issued to the employee and the requested check shall be issued.
2. Off-cycle checks shall not be issued for overtime hours. These overtime hours shall be paid on the subsequent pay period.
3. There will be a charge to the elected office or department for each off-cycle check issued.

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- D. Termination Pay
 1. Employees who separate from County employment shall receive all pay that may be due them as soon as payroll forms and regular payroll payments are processed.
 2. Persons desiring to collect a deceased employee's final pay must submit documentation required by Utah law.
- E. Payroll Corrections
 1. Non-monetary corrections to an employee's payroll records may be made at any time.
 2. Monetary corrections to an employee's payroll record up to \$10,000 may be made after review by the Human Resources Division Director. Any monetary corrections exceeding \$10,000 must be reviewed and approved by the Council.
 3. Claims for contributions to an employee's account with the [Utah Retirement Systems](#) will be resolved in accordance with Utah law and rules established by the Utah Public Employees Retirement Board.
- F. Overtime and Compensatory Time for FLSA Non-Exempt Merit Employees
 1. Any non-exempt employee shall be paid overtime unless the employee requests compensatory time off. The request for compensatory time off, or withdrawal of such request, shall be made in writing prior to working the overtime hours.
 2. An Administrator may require an employee to work overtime.
 3. An employee is required to receive approval for overtime hours in advance.
 4. A Multiple Jobs employee may not receive approval to work overtime.
 5. FLSA non-exempt employees working in emergency response or seasonal activities may only accumulate 480 hours (320 overtime hours actually worked). All other employees may only accumulate 240 hours (160 overtime hours actually worked). Any hours worked beyond these amounts will be paid.
 6. Compensatory time that is not used within two years will be paid.
 7. A terminated FLSA non-exempt employee with compensatory time will be paid for that time at the employee's final regular rate or at the employee's average rate of pay over the last three years whichever is higher.
 8. If the County requires a non-exempt merit employee to work on a shift that overlaps a premium holiday or the observance of a premium holiday, the employee shall receive premium holiday pay for the actual hours worked on that shift. An employee shall be paid premium holiday pay for only one shift per holiday. Premium holiday pay is paid at one and one-half (1 ½) times the employee's regular rate for each hour worked. Exempt and temporary employees are not eligible for premium holiday pay. In addition to the premium holiday pay, the employee will receive leave added to their holiday bank or a cash payment if the division permits holiday pay cash-out. An employee who works a premium holiday and takes another day off as the substitute for the holiday will not receive holiday pay for having worked the premium holiday but will be compensated at one and a half times for the actual hours worked during the premium holiday. Holiday pay will be granted on the day the employee is taking off as the substitute holiday.
- G. Overtime and Compensatory Time for FLSA Exempt Merit Employees
 1. FLSA exempt employees do not accrue compensatory time unless approved by their Department Director or Elected Official.
 2. The approval of compensatory time shall be provided to Mayor's Finance Payroll.
 3. Compensatory time shall accrue at straight time.
 4. Each Department Director or Elected Official shall adopt provide written

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guidance regarding compensatory time off for FLSA exempt employees and provide the guidance to Mayor's Finance Payroll.

5. If permitted by the Department Director or Elected Officials, no more than 80 hours of unused compensatory time will be carried from one year to the succeeding year (use or lose).
 6. Any accrual of compensatory time shall not be paid out in cash.
 7. Compensatory time cannot be transferred to another department or elected office unless approved by the new Department Director or Elected Official.
 8. In the event of a disaster or emergency declaration by the Mayor, all merit employees (FLSA exempt and non-exempt) will record all hours worked including overtime hours. Merit FLSA exempt employees shall be paid for overtime hours worked that are directly related to a disaster or emergency declared by the Mayor. The rate for overtime hours worked shall be of one and one half (1 ½) times the regular rate.
- H. On-Call Duty Assignments— FLSA Non-Exempt Employees
1. An administrator may assign an employee to be on call.
 2. The Administrator must make such an assignment in advance.
 3. An on-call employee has freedom of movement in personal matters but is required by an administrator to be fit for duty, reachable, and able to respond within a specified time frame of coverage for work beyond an employee's regular work schedule. On-call employees are restricted from doing anything that would impair their ability to perform their jobs safely if called back to work.
 4. An office or division may not require an employee to be on call unless it has an internal policy that requires an on-call employee to respond in a specified period of time. Employees will perform work telephonically or electronically when possible.
 - a. An employee shall not receive on-call compensation unless an Administrator required the employee to be on call. Providing county-issued communication equipment or service does not constitute on-call status.
 - b. An employee assigned by the Administrator to be available for on-call work will be compensated for on-call time at a rate of four hours of straight time pay for each week of 168 continuous hours the employee is assigned to be on call. For periods of less than seven (7) days the minimum premium pay will be pro-rated and rounded to the nearest whole hour: (6 days = 3 hours; 5 days = 3 hours; 4 days = 2 hours; 3 days = 2 hours; 2 days = 1 hours; 1 days = 1 hours).
 - c. Employees will properly record the time as on call.
 5. An office or division may not require an employee to return to work on a call-back unless it has an internal policy that meets the following requirements:
 - a. Employees will perform work telephonically or electronically rather than physically returning to work whenever possible;
 - b. An employee required to return to work will be credited with one and one half hours (1 ½) of call back time paid at an employee's regular hourly rate. This time will not be recorded on the employee's timesheet as hours worked;
 - c. An employee will record either the actual time worked or one hour, whichever is greater, as actual time worked; and
 - d. Home-to-work and work-to-home travel during a call back situation will be considered work time and will be included as hours worked and credited for overtime pay purposes.

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- I. Employee Entry of Time
 - 1. Employees shall enter all time and absence entries into the County payroll or timekeeping system by 9:00 AM on Monday following the end of each pay period (Tuesday if Monday is a County holiday).
- J. Supervisor Time Approval
 - 1. Supervisors shall approve their employees' time and absence entries in the County payroll or timekeeping system each pay period unless they are unavailable.
 - a. If the supervisor is unavailable, they shall timely delegate their approval to another supervisor.
 - b. Agency payroll coordinators may only approve time under extenuating circumstances with approval of the Elected Official, Department Director, or designee.
 - c. Employees may not approve of their own time.
 - 2. Supervisors shall approve their employees' time and absence entries in the County payroll or timekeeping system by 2:00 PM on Monday following the end of each pay period (Tuesday if Monday is a County holiday)
- K. Mayor's Finance Payroll shall prepare a monthly report of policy compliance discrepancies regarding subsections A, B, C, D, I, and J (above) and submit it to agencies for their review. Mayor's Finance Payroll shall provide quarterly reports of such discrepancies to the Council.

III. References

- A. Fair Labor Standards Act of 1938 as amended
- B. Utah Code Annotated, County Personnel Management Act, 17-33-6
- C. Utah Code Annotated, County Executive, Legislative Body and Other Officers, 17-53-305
- D. Utah Code Annotated, Probate of Wills and Administration, 75-3
- E. Human Resources Policy 1-200, General Definitions

APPROVED and ADOPTED this 10 day of February, 2026.

SALT LAKE COUNTY COUNCIL

By Aimee Winder Newton
Aimee Winder Newton, Chair

ATTEST:

Lannie Chapman
Lannie Chapman, County Clerk

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Date: 2026.02.04 13:05:07
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Voting:

Council Member Harrison
Council Member Johnson
Council Member Moreno
Council Member Pinkney
Council Member Romero
Council Member Stewart
Council Member Stringham
Council Member Theodore
Council Member Winder Newton

Absent
Aye
Aye
Aye
Aye
Absent
Aye
Aye
Aye