



BULLETIN
PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

M-10-27
Originator's Serial No.
July 1, 2026
Date
Payroll Services
Originating Office
June 30, 2027
Cancellation Date

TO: All Employees
FROM: Chief Financial Officer
SUBJECT: Employee Payroll Schedule for the 2026-2027 School Year

I. GUIDELINES AND PROCEDURES

Compliance with the guidelines and procedures set forth in this Bulletin is required to support the timely and accurate processing of payroll, including the initial payroll of the school year, and to facilitate the prompt identification and resolution of payroll-related issues.

A. School Start-Up Payroll Roster

1. The School Start-Up Payroll Roster is designated for the pay period 25-Jul-2026 to 7-Aug-2026.
2. The Payroll Roster is available to all timekeepers through the Oracle Navigator Functions List. Beginning 25-Jul-2026, each timekeeper shall use the Payroll Roster to verify the status of every employee listed on the roster.
3. The Payroll Roster must be complete and accurate to ensure that all returning 10-month employees assigned to applicable locations or organizations on or before Thursday, August 20, 2026, are paid correctly on Friday, August 28, 2026.
4. If an assigned employee does not appear on the 25-Jul-2026 roster, submit the employee's name and employee identification number (EIN) to the assigned payroll specialist and indicate whether the employee is a new hire or a transfer.
5. If an employee who is no longer assigned to your school or office remains listed on the roster, select the appropriate roster designation and provide any available status information in the "Comments" column, including, as applicable, leave status, separation, or transfer.
6. Upon completion of the roster update, save the roster. The update will be routed automatically to Payroll Services, and Talent and Acquisition Management will implement the requested changes as promptly as practicable.

B. Timecard Entry Reminders for Each Pay Period

1. Timecards should be reviewed as soon as they become available during each pay period, and time and leave entries should be completed daily. Daily entry and review are recommended practices intended to reduce errors and omissions associated with delayed or last-minute submissions.
2. Any employee status changes, including separation, transfer, or unknown status, shall continue to be reported through the Payroll Roster, and new hires and transfers to the school shall also be reported to the assigned Payroll Specialist by email.

C. Timecard Submission

1. Completed timecards shall be submitted to the Time Approver no later than 12:00 p.m. on the last day of the pay period (“Timecard Friday”) to allow sufficient time for review and approval.

D. Timecard Approval for Time Approvers

1. Time Approvers shall refer to the Payroll Oracle Time and Labor (OTL) training materials for detailed instructions governing timecard approval. For specific instructions and requirements for timecard approval, select “Classes and Online Help”, select “Oracle”, select “Entering and Approving Payroll Timecards,” and select “Timecard Approvers.”
2. All timecards for the location must be reviewed and approved for each pay period no later than 5:00 p.m. on Timecard Friday. Timecards should not be approved before 3:00 p.m., because late time entries cannot be added after approval. If timecards are not approved by 5:00 p.m. on Timecard Friday, approval may occur the following week provided the timecards are timely submitted.
3. If timecards appear for employees who are not assigned to your location, you must notify your Payroll Specialist and the appropriate Human Resources Partner immediately by email and state the reason the employee is no longer assigned to the location, including, as applicable, extended leave, separation, retirement, resignation, or transfer.

E. Training

1. Timekeepers shall refer to the Oracle Time and Labor (OTL) training manual for detailed instructions and requirements governing timecard entry.

F. EVP Review and Processing

1. Standard Biweekly Compensation: All employee compensation is calculated on a prorated, biweekly basis to ensure consistent income predictability throughout the year. Based on the respective work-year classification, employees receive a fixed number of equal paychecks per fiscal year:
 - 10-Month Employees: 22 equal payments

- 11-Month Employees: 24 equal payments
- 12-Month Employees: 26 equal payments

This annualized distribution eliminates income fluctuations that would otherwise occur if compensation were based strictly on the number of required days worked in a specific pay period, allowing employees to manage personal finances and expenses more reliably.

2. **Contractual Obligations and Adjustments:** In accordance with negotiated collective bargaining agreements, employees are required to complete their designated number of working days within the fiscal year. If an employee is unable to fulfill their total required working days, Payroll Services will conduct an Earned versus Pay (EVP) calculation to reconcile the difference and determine the final amount due to or owed by the employee.
3. **Discrepancy Reviews and Audits:** An EVP review will be automatically initiated by Payroll Services to investigate and resolve compensation discrepancies resulting from:
 - New hires entering the system mid-cycle
 - Staff entering or returning from an extended leave of absence
 - Personnel separating from the school system (leaving the system)
 - Systemic or manual underpayments and overpayments
4. **Resolution and Notification:** Following the verification of an EVP calculation, Payroll Services will implement the necessary payroll adjustments to correct the employee's compensation and tax records. Payroll Services will formally notify the affected employee regarding any required follow-up actions, including the scheduling of supplemental payments for underpayments or the implementation of standard recovery procedures for overpayments, in strict compliance with applicable regulations and policy guidelines.

G. Fiscal Year Transitions and Total Pay Cycles

1. Employees transitioning to new positions at the beginning of the fiscal year must adhere to the established payroll schedule to determine their initial pay date. Staff should be reminded that depending on their finalized start date and corresponding first pay date, there is no guarantee that they will receive the full standard distribution of 22, 24, or 26 payments for the fiscal year. Instead, the transitioning employee's compensation will be prorated to reflect the exact number of pay dates remaining from their first scheduled pay date through the final pay date of the fiscal year.

H. Extended Pay Option Plan Payments

1. Ten-month employees will receive four (4) Extended Pay Option Plan (EPOP) payments during the 2026-2027 school year on July 2, 2027, July 16, 2027, July 30, 2027, and August 13, 2027. Eleven-month employees will receive two (2) EPOP payments on July 2,

2027, and July 16, 2027. Only 10-month and 11-month employees who had deductions during the 2026-2027 school year are eligible to receive EPOP payments on the dates stated above.

I. Leave Payouts

1. Upon an employee's separation from service due to resignation, retirement, or terminal separation, any accumulated and unused annual leave, up to the maximum allowable limit specified in the applicable negotiated agreement or board policy, shall be paid out. The payout rate shall be calculated based on the employee's final daily rate of regular compensation at the time of separation. Unused sick leave is not subject to direct cash liquidation upon separation except as explicitly authorized under specific bargaining unit agreements or for conversion toward retirement service credit under the applicable retirement system regulations.
2. Approved leave payouts shall be processed and issued by Payroll Services within three (3) pay periods following the receipt of a fully executed separation clearance form and official return-to-work or separation notification from Talent and Acquisition Management. All payouts are subject to mandatory statutory deductions, including federal, state, and local taxes, and will be issued via the employee's direct deposit account on file or forwarded by mail to the home address on record if direct deposit is inactive.

J. Employee Pay Adjustments (Earned versus Paid)

1. Pay adjustments shall be executed only upon official authorization following the ratification of a new collective bargaining agreement, a board-approved salary scale adjustment, the processing of a promotion, or the correction of a documented administrative or clerical error. Compensation adjustments shall be calculated precisely from the effective date of the authorized change to the date the adjustment is processed in the payroll system.
2. All adjustments **shall be calculated** based on the difference between the newly authorized rate for all hours or days worked (**Earned**) and the compensation rate actually received by the employee (**Paid**) during the affected period. Commonly known as the **Earned versus Paid (EVP)** calculation, this procedure may result in either an overpayment or an underpayment. Formal EVP calculations **shall be completed** for personnel actions including, but not limited to:
 - Salary scale and rate changes
 - Resignations
 - Retirements
 - Terminations
 - Breaks in service

3. Employees **are strictly required** to fulfill their scheduled work days as designated in the official Workday bulletin. A failure to complete the mandatory required work days **shall result** in an immediate EVP calculation to adjust compensation accordingly.
4. Approved payments, recoupments, and EVP adjustments shall be processed by Payroll Services and issued within three (3) full pay periods following receipt of the finalized salary scale or official personnel action form from Talent and Acquisition Management. All distributions are subject to standard statutory tax withholdings and deductions active at the time of issuance.

K. Retroactive Pay

1. When employees who receive a salary change and are due a retroactive payment, Payroll Services will calculate the retroactive payment amount based on the pay the employee has received at their previous rate versus what they should have been paid at the new rate. This calculation, evaluation, and approval process takes up to three (3) pay dates to finalize.

L. Payroll Corrections

1. Review and Verify

- a) Employees should review and verify the accuracy of their pay on each payday. Any discrepancy must be reported to the appropriate timekeeper as soon as practicable. The timekeeper shall submit an email inquiry to the payroll specialist describing the discrepancy and requesting verification and corrective action, with a copy to the Time Approver for acknowledgement. The inquiry must include the employee's name, EIN, date of correction, and corrected hours, if applicable.
- b) Corrections for timekeeping errors or omissions, including missed overtime, workshop pay, and other miscellaneous payments not included in regular pay, are processed and paid on an off-cycle pay date.

2. Substitute Teacher Missed Time Payment Schedule

- a) Missed substitute teacher time for the current pay period shall be entered on the "Substitute Timecard". Missed time may be entered for up to one prior pay period and must be submitted by 12:00 p.m. on the Wednesday following payday. Payroll Services will process the entry and issue payment on the applicable off-cycle Friday. Substitute teachers enrolled in direct deposit will receive payment by deposit to the bank account on file; otherwise, payment will be issued by check and mailed to the home address on record. Time relating to periods earlier than the immediately preceding pay period must be submitted on the Substitute Teachers' Time and Attendance Late Report Form or the applicable Sub Para Late Form.

3. Multiple Work Location Time Entry

- a) For employees assigned to a base school who perform work at multiple locations, including itinerant teachers, the base school is responsible for coordinating with the other locations to obtain accurate time and leave information for timecard entry.
- b) For employees performing work at another location for supplemental pay, including PGCEA Substitute Coverage Pay, both locations share responsibility for ensuring that the time is accurately recorded at the employee’s base location.

M. Leave Types and Entries

- 1. Leave Entry for Early Departures and Late Arrivals: On days designated by PGCPs for early departure or late arrival, employee leave shall be recorded based on the employee’s full contractual hours for the day. Partial day leave entries do not apply on such days.

N. Reinstatement of Leave

- 1. PGCPs will reinstate leave charged to employees when the system is closed because of inclement weather as follows:

Code	Definition	Reinstatement Policy
Orange	Schools and offices will open with a two-hour delay. EMERGENCY PERSONNEL must report to work on time and are not eligible for liberal leave.	No leave will be restored
Green	Schools are closed. All 12-month employees are to report on time.	Leave will be restored for school based employees only
Blue	Schools are closed. Central and Regional Offices will open two hours late. All 12-month personnel are expected to report. A Liberal Leave policy will be in effect for non-emergency personnel. Liberal Leave means that employees may elect to use annual leave or leave without pay if no annual leave balance is available, without advance approval from their leave granting authority. However, employees electing to use Liberal Leave must notify their leave granting authority that they intend to do so for that day. EMERGENCY PERSONNEL must report to work on time and are not eligible for Liberal Leave.	Leave will be restored for school based employees only.

Code	Definition	Reinstatement Policy
Yellow	Schools are closed. All Offices are closed. EMERGENCY PERSONNEL only must report to work.	Leave will be restored for all employees except those deemed as emergency personnel.
Purple	Schools and offices are closed. Two-hour delay for emergency personnel.	Leave will be restored for all employees except those deemed as emergency personnel.
Red	The school system is closed for all personnel.	Leave will be restored for all employees.

O. Administrative Leave

1. When placing employees on administrative leave, a work location may approve up to two (2) days of administrative leave. The instructional director, department head, or comparable manager then has up to two (2) additional days, or 48 hours, to determine whether the employee should return to the regularly assigned duty location or whether the results of the inquiry warrant a recommendation for administrative leave or temporary placement to the Director of Employee and Labor Relations (ELRO).
 - a) Administrative Leave beyond the maximum of four (4) days must be authorized by ELRO. Refer to Administrative Procedure 4156, Administrative Leave or Temporary Placement of Employees, for additional information.
 - b) The work location must enter "Other Leave - Labor Relations" on the employee's timecard to account for days during which the employee is placed on administrative leave.
2. Upon the expiration of the maximum four (4) day initial administrative leave period authorized at the work location level, if the matter is referred to the Employee Labor Relations Office (ELRO) for further investigation or action, the reporting work location shall record the employee's status as "Unpaid Leave" on all subsequent timecards pending a final determination by ELRO.
3. **In the event that ELRO subsequently approves and authorizes formal administrative leave for the period in question, Payroll Services shall process a retroactive payroll adjustment. The previously recorded unpaid leave hours shall be converted to paid administrative leave, and any withheld compensation shall be reimbursed to the employee.**

P. Military Leave

1. Employees may request military leave through their work locations, provided the duration does not exceed the maximum authorized time specified in item 8(a) above. The work location is responsible for coordinating with the payroll specialist to ensure that leave is accurately recorded in compliance with military orders. If an employee requires leave beyond the authorized maximum duration, an Extended Leave Request Form and the applicable military orders must be submitted to Absence Management for further processing.

Q. Unpaid Leave

1. Enter Unpaid Leave for employees who appear on the timecard but who:
 - are not assigned to your location;
 - are assigned to your location but do not report for duty;
 - are assigned to your location but are not returning; or
 - are not on an approved leave status (for example, LOA, FMLA, SLB, or workers' compensation).

The Payroll Specialist must be notified immediately by email regarding such employees.

R. Commonly Used Pay Elements

Pay Element	Description
Extended Learning Pay	Used for PGCEA Unit 1 members only. This pay is paid at 1/1500 of the employee's annual salary. Unit 1 members can receive this pay when they are performing services with students after their regular duty hours or on Saturdays. The hours are limited to 4 hours per day.
PGCEA Substitute Coverage Pay	Used for PGCEA Unit 1 members who volunteer or are assigned to cover for another teacher who is absent or when they cover for a vacant position. Additional details concerning this element and who is eligible for this pay can be found in the PGCEA negotiated agreement.
Local 2250 Acting Pay	Used for paraprofessionals, ISEAs, ISSMs, and Interpreters who cover for an absent teacher or vacant teaching position. This is for emergency situations only and for a limited time. Employees who substitute for a teacher will receive \$18.00 per hour for a maximum of 6 hours a day. Additional details of this pay element can be found in the ACE/AFSCME contract.

Pay Element	Description
Extended Duty Pay	Used to pay PGCEA Unit 1 members for overnight duty at Camp Schmidt and Hard Bargain Farm. Employees can receive \$200 for a maximum of two nights.
Regular Extra Time	Used to pay Local 2250 and Local 400 employees for time worked beyond their regular duty hours. Employees will be eligible for overtime pay after working 40 hours in a work week.

S. Payroll Documentation and Retention Period

1. Accurate sign-in documentation shall be maintained for all employees, and timesheets shall be maintained for all temporary and substitute employees, Local 2250 Acting Pay, PGCEA Substitute Coverage, PGCEA Lunch/Recess Monitor Pay, Extended Learning Opportunities (ELO) Pay, Instructional Lead Teachers (ILT) additional days, Workshop Pay, Summer School, Overtime (Regular Extra Time), and Compensatory Time. Time should be entered each pay period to avoid delays in payment. Daily entry and review are recommended to reduce errors and omissions associated with late submissions.
2. All payroll records shall be retained for a period of five (5) years for audit and recordkeeping purposes.

T. Direct Deposits and Delivery of Checks

1. Direct Deposit

- a) Direct deposit helps ensure that an employee’s pay is deposited to the designated bank account on the scheduled payday, including in circumstances involving severe weather or other unforeseen events. The bi-weekly pay schedule may vary only when a federal holiday applies, in which case the direct deposit will post on the preceding business day.
- b) Any new or revised direct deposit information is subject to bank pre-notification verification (Pre-Note Process). Verification generally requires 14 to 24 working days. During the pre-note process, the employee will receive a paper check mailed to the home address on record.

U. Checks

1. Employees enrolled in direct deposit will not receive paper pay slips. Electronic pay slips are available through Oracle Employee Self-Service. Employees who do not enroll in direct deposit will receive a paper pay slip mailed to the home address on record. All checks are mailed on the Wednesday preceding the pay date. Checks may not be

delivered to work locations, and employees may not pick up checks from the Sasscer Administration Building.

- a) If an employee does not receive a paycheck within five (5) business days after the scheduled pay date, the employee may request a stop payment on the outstanding check through Oracle Employee Self-Service. After the stop payment is completed and a replacement check is issued, the employee must present valid photo identification to retrieve the replacement check from the Treasury Office, Sasscer Administration Building, Room 113.

V. Leave Without Notice and Extended Leaves

1. Absence Without Leave (AWOL)

- a) Employees who are absent without notice to the Time Approver shall be recorded on unpaid leave for all days of unreported absence. The assigned Payroll Specialist must be notified immediately for monitoring and research assistance. If the employee remains absent, a No Pay Status Letter will be issued, and the matter will be referred to the Employee Labor Relations Office for appropriate action.

2. FMLA/LOA Requests

- a) Employees represented by Local 2250 or Local 400 who are absent for more than fifteen (15) days, and ASASP, PGCEA, Confidential, and Executive employees who are absent for more than ten (10) days while using sick, personal, and/or annual leave, must request extended leave, including FMLA, LOA, or SLB, through Absence Management. Approved leave requests will identify the authorized leave for the applicable period. In the absence of approval, any days exceeding the applicable ten-day or fifteen-day threshold must be recorded as unpaid leave.
- b) Exception: If an employee is on a planned vacation that exceeds the time frames stated above, the employee should not be referred to Absence Management. The leave-granting authority remains responsible for monitoring and approving vacation-related absences.

3. Return to Work Notification

- a) Employees must provide the appropriate Certificate of Medical Release or Request to Return to Work-Nonmedical, to receive official clearance to return to work. Both the leave-granting authority and the employee must sign the Notice of Eligibility to Return to Work letter and submit it to the assigned TAM Partner. Failure to comply will result in a delay in pay. Employees must complete the return-to-work process before resuming their duties. Until the process is complete and the employee is officially notified to return, the work location must record the employee as being on unpaid leave. This protocol helps protect both the employee and the organization by

confirming the employee's readiness to return to work and by ensuring accurate recordkeeping in Oracle.

II. QUESTIONS

Questions regarding this Bulletin should be directed to the assigned Payroll Specialist and/or the Case Management Clerk for the applicable work location.

III. DISPOSITION OF BULLETIN

Please ensure that this Bulletin is distributed to all affected employees and that they are provided sufficient time to review the information contained herein. A copy of this Bulletin should be maintained and retained through June 30, 2027.



Shavonne Smith
Chief Financial Officer