

LDWA PERSONNEL POLICIES AND PROCEDURES

SECTION XIV: PAYROLL ADMINISTRATION

1. **PAY PERIODS.** LDWA pay periods run from the 1st through the last day of each month. There is one pay period per month.
2. **PAY DAYS.** LDWA payday is no later than the fifth (5th) day of the month following in which wages were earned.
3. **MINIMUM WAGE/SALARY.** The Fair Labor Standards Act requires that LDWA pay an employee at least the minimum wage as a gross wage/salary, minus the legally required pay deductions.
4. **PAY DEDUCTIONS.** LDWA is permitted to make deductions authorized by their employees. The following is a checklist of payroll deductions:
 - A. Mandatory Itemized Deductions.
 - Social Security
 - Federal Tax
 - State Tax
 - B. Optional Itemized Deductions.
 - Credit Union Loan
 - Credit Union Savings
 - Employer
 - Garnishment
 - Group Life Insurance
 - Hospitalization
 - Major Medical Insurance
 - Pension Fund
 - Savings Plan
 - Stock Purchase Plan
 - Union Dues
 - United Fund
 - United States Savings Bonds, Series E