



3.103 - Payroll

Policy Purpose and Scope

The purpose of this policy is to detail the process utilized for processing the bi-weekly payroll for PhotoBiz.

Roles and Responsibilities

The Human Resources Specialist is currently responsible for processing the bi-weekly payroll for PhotoBiz. Updates to and maintenance of this policy is the responsibility of the Human Resources Specialist.

Operational Procedures

PhotoBiz employees are paid on a bi-weekly basis. On the Monday preceding each Friday pay date, the Human Resources Specialist keys in the bi-weekly payroll for each PhotoBiz employee. Based upon the amounts keyed, the payroll is processed by ADP and mailed back to PhotoBiz for distribution.

Upon receiving the ADP payroll reports, the Human Resources Specialist reconciles the gross payroll per the ADP report to the gross payroll figures for a typical payroll period. Any differences between these amounts are identified and explained.

The ADP reports are then forwarded to the Controller for use in recording the payroll entry. All payroll reports are then filed in a binder with the year-to-date annual payroll figures. These year-to-date figures are utilized when the quarterly tax filings are issued to ensure the books properly reflect what is being reported to the internal revenue service.