

TIOGA PUBLIC SCHOOL POLICY FOR IRS CODE SECTION 409A

All employees shall be paid according to a specific schedule. Contracted employees and hourly personnel shall be paid twice each month.

1. Contracted employees (teachers, principals, and superintendent) working a partial year will have the option of receiving their pay over a 10, 11, or 12-month period.
2. Contracted employees must state their payment preference in writing prior to the first day of work in the new school year.
3. Contracted employees that do not state their payment preference in writing prior to their first day of work in the school year shall automatically be paid proportionately over a 12- month period.
4. Once a payment preference is stated, it remains in effect for the entire year. It will not be changed under any circumstances.
5. Payment preferences automatically renew for future years unless a new payment preference is stated in writing prior to the first day of work in the new school year.

End of Tioga PSD #15 DCAA Policy.....Reviewed/Revised: 09/25/2017