



Payroll Technician I, II, III

CLASS SPECIFICATION

CLASS SUMMARY:

Depending upon the assignment under close or general direction, performs complex, specialized clerical, technical, and/or paraprofessional accounting and payroll work through the County's centralized payroll/personnel and timekeeping systems; prepares, reviews, processes and reconciles records, documents, and related materials to ensure timely and accurate payment of the County's payroll, retirement, and benefit obligations; assures the validity, accuracy, and completeness of the information and related employee records; resolves and processes corrections and adjustments to associated systems and databases; provides instruction, guidance and training to department staff processing personnel actions and bi-weekly payrolls; prepares payroll, retirement, benefit and related reports in compliance with Federal, State, and County laws, rules and regulations governing employee and retiree pay.

Positions are only assigned to the Auditor-Controller's Payroll Division and specialize in payroll, retirement, and benefit administration utilizing the County's centralized payroll/personnel and timekeeping systems, third-party database interfaces, and automated web-based processes.

DISTINGUISHING CHARACTERISTICS:

Payroll Technician I

This is the entry-level technical classification in the Payroll Technician class series. Under general supervision, incumbents perform less complex duties of bookkeeping, personnel transactions, statistical record keeping, and reporting duties to support the County's payroll, retirement benefit, and leave programs. As experience is gained, assignments become more technical and varied. This class is distinguished from the Payroll Technician II in that the latter performs the full range of technical accounting and payroll work more independently.

The class of Payroll Technician I is flexibly staffed to a Payroll Technician II without further examination upon the approval and discretion of the Auditor-Controller.

The Payroll Technician series differs from the:

- **Accounting Technician** class where employees perform advanced paraprofessional accounting support, bookkeeping, and statistical recording and reporting through the County's automated accounting systems for major financial and accounting functions.
- **Human Resources Assistant** class series where employees perform specialized, complex, and detailed technical personnel work through the County's automated Human Resources Management System's (HRMS) centralized payroll/personnel applications such as personnel control and employee benefits transactions. Incumbents also provide a wide variety of paraprofessional and support duties in recruitment and selection, training, employee relations, risk management and other human resources programs. Classes in the Human Resources Assistant series are only found in the Department of Human Resources.

SUPERVISION RECEIVED AND EXERCISED:

- Supervision is provided by the Payroll Officer or a higher-level management class within the Auditor-Controller's Office.

- No supervision is exercised over others; however, employees provide payroll support, advice, and quality control measures and techniques to those performing payroll functions in County departments.

Payroll Technician II

This is the journey-level classification in the Payroll Technician series. Under general direction, incumbents in this class perform the full range of technical and paraprofessional accounting and payroll duties as assigned, working independently, and exercising discretion and judgement. Incumbents at this level are fully aware of the operating procedures and policies of the unit, requiring occasional direction as new or unusual situations arise.

The class of Payroll Technician II is not flexibly staffed to a Payroll Technician III.

The Payroll Technician II differs from the:

- **Payroll Technician III** performs the most complex technical and paraprofessional accounting and payroll functions. Incumbents in this classification perform lead duties.

SUPERVISION RECEIVED AND EXERCISED:

- Supervision is provided by the Payroll Officer or a higher-level management class within the Auditor-Controller's Office.
- No supervision is exercised over others; however, employees provide technical and paraprofessional support, advice, and quality control directives to those performing payroll functions in County departments.

Payroll Technician III

This is the senior-level classification in the Payroll Technician series. Under direction, incumbents in this class perform the most complex and advanced technical and paraprofessional accounting and payroll duties. This classification provides lead worker duties over Payroll Division staff including on-the-job training, passing on instructions received from the manager, distributing work among staff and monitoring work status and quality.

The Payroll Technician III differs from the:

- **Payroll Officer** is a single position class responsible for supervising staff and the day-to-day operations of the County's payroll functions.

SUPERVISION RECEIVED AND EXERCISED:

- Supervision is provided by the Payroll Officer or a higher-level management class within the Auditor-Controller's Office.
- No supervision is exercised over others; however, employees in this class perform lead duties. Employees provide technical and paraprofessional support, advice, and quality control directives to those performing payroll functions in County departments.

ESSENTIAL DUTIES: This class specification represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department.

- Performs specialized and complex clerical and technical duties to prepare and process the County's bi-weekly payroll; personnel actions; benefit, leave, and retirement transactions ensuring work is completed in a timely and efficient manner.
- Processes, codes, enters, and retrieves confidential payroll data; processes special payroll transactions such as wage assignments and liens, reimbursements, and other special payments; calculates and prepares retroactive pay adjustments, overtime adjustments, and employee terminations.
- Reviews and monitors all countywide personnel transactions such as new hires, promotions, demotions, transfers, vacation and leave usage, terminations, and changes in classification, pay rates, departmental assignments, and other actions to ensure accurate payments.
- Reviews and reconciles County-wide provider health benefit billings for medical, dental, vision, life insurance, long term disability; calculates and processes employer/employee deduction adjustments; and administers retiree and COBRA participant benefit billings.
- Conducts regular reviews of employee earnings, taxes and deductions
- Verifies entries and reconciles payroll records; uses standard accounting practices and procedures to assure the integrity of payroll and benefits administration.
- Prepares, researches, and reconciles bi-weekly CalPERS Retirement payments; maintains and reconciles adjustments for the County's Retirement system; prepares and reconciles monthly Retiree CalPERS medical benefits.
- Calculates and analyzes employee salaries, special compensation and accruals for extended leave integration which includes Workers' Compensation, State Disability and Paid Family Leave compensation per the Memorandum of Understanding (MOU) or Personnel and Salary Resolution (PSR).
- Audits, reconciles, and prepares quarterly payroll tax reports to submit to federal and State agencies; generates and reconciles year-end payroll reports; compiles data needed to file quarterly and annual tax returns; and prepares employee W-2 forms and tax statements.
- Compiles and completes statistical information for a variety of reporting agencies; prepares special reports and supplemental data; provides requested statistics to other governmental agencies when appropriate.
- Provides technical assistance and training to County department payroll clerks on payroll policies and procedures and the County's automated payroll/personnel systems, answers department and employee questions regarding time worked verifications, payroll/salaries, benefit eligibility, and taxes and deduction requirements by explaining requirements, policies and procedures. Directs employees to Personnel and Risk Management when appropriate.
- Develops and maintains complete files on employees on Leave Without Pay, Workers' Compensation, Long-Term Disability, Dependent Care Assistance Plan, and Health Care Reimbursement Plan, which must meet the Internal Revenue Services' guidelines and legal requirements.
- Processes and withholds deductions for child support orders, court attachments and levies by Internal Revenue Services and State Franchise Tax Board, serves as liaison between employees and levying authorities.
- Processes wage-related data in response to subpoenas; and maintains comprehensive documentation on payroll issues which may go to litigation.
- Processes confidential information concerning employee garnishments, terminations, and negotiated settlements.
- Coordinates, performs and or assists in testing of automated systems' functionality; creates and runs query reports, validates test results; troubleshoots system problems; maintains and revises system tables; and corrects operating errors.
- Maintains comprehensive documentation on payroll issues which may go to litigation.

- Performs other duties of a similar nature and level as assigned.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of:

- Standards and accepted principles of leadership, on the job-training, and work review depending on assignment
- Bookkeeping principles, practices, and techniques.
- Integrated automated accounting, payroll /personnel, and timekeeping systems; information storage and retrieval techniques; record keeping methods.
- Microsoft Office Suite, specifically a high level of comprehension and application of spreadsheets (Excel) and data base applications.
- Auditing and reconciling financial and accounting documents and records.
- Mathematical calculations including percentages, decimals, ratios, additions/subtraction, multiplication/division, and business statistics.
- Customer service techniques for dealing with customers, often in a difficult or confrontational situation.
- Modern office practices and procedures including business correspondence, filing, and standard equipment operations.
- Operations and functions of County government, governing authorities, unions, departments, unrepresented and contract employees, and so forth.
- Governmental accounting, record-keeping and payroll preparation, administration, and management; associated processes, laws, and regulations.
- Federal and state wage and labor laws and regulations and governmental requirements related to timekeeping, payroll preparation, tax and deductions, and reporting requirements, such as:
 - Generally accepted accounting principles and standards (GAAP and GASB).
 - Family and Medical Leave Act (FMLA), California Family Right Act (CFRA), Consolidated Omnibus Budget Act (COBRA), California Public Employees' Retirement System (CalPERS), California Pregnancy Paid Leave (PDL), State Disability Insurance (SDI), Temporary Disability Insurance (TDI) programs, and California's Sick Leave Laws.
- Methods and procedures used in processing payroll documents and transactions.
- Oral communication techniques including presentations to groups of various sizes in a positive, inclusive, and motivational manner.
- English composition, spelling, grammar, vocabulary, and punctuation for both written and oral communications.
- Standards and formation for written communications such as business correspondence, policies, procedures, and narrative reports.

Skill and/or Ability to:

- Distribute work and provide work directions, review work performance and conduct of staff, provide on-the-job training to staff, make assignments, prioritize and evaluate work depending on assignment.
- Understand, and apply governing personnel rules and regulations, County Charter, County Personnel Ordinance, Civil Service Commission Rules, Personnel Policies and Procedures, and collective bargaining agreements.
- Learn and apply federal and state wage and labor laws and regulations and governmental requirements related to timekeeping, payroll preparation, tax and deductions, and reporting requirements, such as:

- Family and Medical Leave Act (FMLA), California Family Right Act (CFRA), Consolidated Omnibus Budget Act (COBRA), California Public Employees' Retirement System (CalPERS), California Pregnancy Paid Leave (PDL), State Disability Insurance (SDI), Temporary Disability Insurance (TDI) programs, and California's Sick Leave Laws.
- Interpret and explain to others payroll, benefit, leave, retirement, and personnel transaction policies, procedures, and related matters in compliance with applicable laws, rules and regulations.
- Work within rigid and conflicting deadlines, time constraints, and changing priorities.
- Perform difficult technical payroll processing utilizing automated payroll and timekeeping systems.
- Gather and analyze statistical data and prepare comprehensive statistical, accounting, and payroll reports and records.
- Maintain accounting, bookkeeping and statistical records ensuring compliance with legal requirements.
- Review and reconcile accounting and payroll transactions, accounts, and records relating to payroll and personnel transaction management, and process correcting entries.
- Collect and compile data.
- Maintain accurate records and document actions taken.
- Aid line department payroll clerks with preparing bi-weekly payrolls.
- Understand, and be sensitive to, political issues that arise within the context of payroll, litigation, and settlement determinations.
- Operate computers and supporting word processing, spreadsheet, and database applications, keying data into spreadsheets, databases, on-line ledgers, and journals quickly and accurately.
- Use initiative and sound judgment within established procedures and guidelines.
- Assist with developing effective policies and procedures to meet County's payroll requirements.
- Establish and support cooperative and harmonious working relationships, dealing tactfully and courteously with various levels of County employees and the public.
- Work with and speak to various cultural and ethnic individuals and groups in a tactful and effective manner.
- Maintain confidentiality of records and information per pertinent laws/regulations.

EDUCATION AND EXPERIENCE:

Payroll Technician I

EITHER:

Education: High school diploma, GED, or equivalent.

AND

Experience: Two (2) years of experience performing bookkeeping, financial, and statistical recordkeeping; or preparing, reviewing, and processing payroll, benefits, and/or personnel documents using an automated payroll accounting system.

OR:

Education: Completion of 6 semester (9 quarter) units from an accredited college in one or more of the following topics: accounting principles/techniques; payroll production, reporting, accounting, and administration; tax accounting; governmental accounting, computer spreadsheet applications, payroll auditing, and/or computerized accounting/payroll systems.*

AND

Experience: One (1) year of experience performing bookkeeping, financial, and statistical recordkeeping; or preparing, reviewing, and processing payroll, benefits, and/or personnel documents using an automated payroll accounting system.

Notes:

Experience in a county or municipal governmental agency is preferred.

* A professional certification in payroll practices and management such as a Fundamental Payroll Certification (FPC) or Certified Payroll Professional (CPP) Certification from the American Payroll Association may be substituted for college coursework.

Payroll Technician II

EITHER:

Education: High school diploma, GED, or equivalent.

AND

Experience: Four (4) years of experience preparing, reviewing, and processing payroll, benefits, and/or personnel documents using an automated payroll accounting system at a level equivalent to the Payroll Technician I.

OR:

Education: Completion of 6 semester (9 quarter) units from an accredited college in one or more of the following topics: accounting principles/techniques; payroll production, reporting, accounting, and administration; tax accounting; governmental accounting, computer spreadsheet applications, payroll auditing, and/or computerized accounting/payroll systems.*

AND

Experience: Two (2) years of experience preparing, reviewing, and processing payroll, benefits, and/or personnel documents using an automated payroll accounting system at a level equivalent to the Payroll Technician I.

Notes:

Experience in a county or municipal governmental agency is preferred.

* A professional certification in payroll practices and management such as a Fundamental Payroll Certification (FPC) or Certified Payroll Professional (CPP) Certification from the American Payroll Association may be substituted for college coursework.

Payroll Technician III

Education Completion of a minimum of 12 semester (18 quarter) units from an accredited college or university in one or more of the following topics: accounting principles/techniques; payroll production, reporting, accounting, and administration; tax accounting; governmental accounting, computer spreadsheet applications, payroll auditing, and/or computerized accounting/payroll systems.*

Experience Two (2) years of experience preparing, processing, and auditing payroll records and reports related to personnel actions and employee benefits at a level equivalent to the Payroll Technician II.

Notes:

Experience working with large scale payroll systems is preferred.

Experience in a county or municipal governmental agency is preferred.

* A professional certification in payroll practices and management such as a Fundamental Payroll Certification (FPC) or Certified Payroll Professional (CPP) Certification from the American Payroll Association may be substituted for college coursework.

LICENSING, CERTIFICATION AND REGISTRATION REQUIREMENTS:

- There are no licensing, certification, or registration requirements.

PHYSICAL REQUIREMENTS:

- Mobility and Dexterity: Positions in this class typically require stooping, kneeling, reaching, occasional standing, occasional walking, pushing, pulling, fingering, grasping, feeling (i.e. sense of touch), and repetitive motion.
- Lifting, Carrying, Pushing and Pulling: Employees in this class exert up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects.
- Vision: Positions in this class require the employee to have close visual acuity, with or without correction, to prepare and analyze data and figures, transcribe, view a computer screen, read, etc.
- Hearing/Talking: Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction and can receive detailed information through oral communication. Positions in this class require the employee to express or exchange ideas by the spoken word.

WORKING CONDITIONS:

- Office Work: Employees in this class will most often be working in an office setting.

OTHER REQUIREMENTS:

- Background Checks: The County may conduct a background check and a reference check on candidates prior to appointment to a position within this class. The background check may include the State of California Department of Justice, the Federal Bureau of Investigation (FBI), the Child Abuse Central Index (CACI), and criminal checks in any City/County where the applicant has lived, worked or gone to school.
- Independent Travel: Incumbents may be required to travel independent, for example, to perform work at other sites, to attend meetings with County employees, and/or to attend meeting or trainings with outside companies, vendors, or organizations.
- Work Hours: Incumbents may be required to work weekends, holidays, irregular hours, on-call, and after normal business hours.

CLASS HISTORY AND CLASS INFORMATION:

- Date Approved by the Civil Service Commission: 10/13/2021
- Date Adopted by the Board of Supervisors: 10/26/2021
- Class Code: 40202C, 40313C, 40405C