

BALTIMORE COUNTY, BOARD OF EDUCATION

DIVISION OF FINANCE - Payroll

X

1. MASTER WORKING FILE

Form No.: See below
 Dates: 1952 - -
 Size: 3 1/2" x 7 3/8" cards
 Quantity: 258 double card drawers; 217 transfiles
 File Arrangement: By series, then school and alphabetically by name of employee
 Disposable Amount: 150 cubic feet

The Master Working File, composed of Remington Hand punched cards with interpretations, is sorted and processed mechanically for each payroll period, producing the Earnings Cards, Tab Sheets (Payroll Journal), the Check Register, the checks and check copies. This file is made up of the following card series:

Master Cards, Buff (P-26298): the basic payroll card shows the name of the employee and employee number, base salary, the school number, the number of dependants; the number of years of teaching experience appear on the teachers' cards, sick leave, and the retirement rate.

Master Constant Deductions Cards, Green and Brown (P-26299): give the name of the employee and employee number, school number, and the fixed deductions for credit union, charity, Washington National Insurance Company, Blue Cross and teachers' dues and retro-active Social Security. The Brown Card carries the date of the payroll in addition to the above information.

Variable Deductions, White (P-26299): gives the deductions for Federal and State Taxes, Social Security and Retirement.

Social Security Header Card, Manila (P-11782): gives the name of the employee and employee number and is used in the preparation of the (202) Federal, and State (W 509), withholding statements and the Federal 941A, Quarterly Report on Social Security.

Cumulative Sick Leave Cards, Manila (P-11782): gives the name of the employee and employee number, and the amount of sick leave taken and accumulated.

Earnings Cards, Blue (P-26298): give the name of the employee and employee number, the number of the school, the date, the base salary, overtime and lost time, the amount earned, and the amount paid. This is the final payroll card for each pay period and the basis of preparation of the checks and tab sheets.

The UNIVAC and its subsidiary equipment is also used in general accounting expense distribution, special accounting building fund, budget reports, pupil attendance records, scheduling (Federal impact), special research reports and writing the Purchase Orders for the Purchasing Division.

RECOMMENDATION: RETAIN WHILE CURRENT OR FOR THREE YEARS, WHICHEVER IS LATER, AND THEN DESTROY.

2. TEACHERS' FOLDERS

Size: Letter size

Dates: Current, teachers in service

Quantity: 20 file drawers

File Arrangement: Alphabetical by name of teacher

Audit: Biannual outside audit and audit by the Maryland Division of Social Security, Employees' Retirement System.

The individual Teachers' Folders contain the following papers:

Correspondence and papers relating to salaries and salary deductions

Employment Retirement Applications

Health Certificate copy

Non-subversive activities forms (Form #131)

Payroll Information Sheets and Transportation Vouchers (Form TB-2)

Teachers' Experience Records

The current Teachers' Folders containing information relating to certifications are filed in the office of the Superintendent of Schools; folders containing papers relating to teachers' applications, contracts, assignments, and teaching activities and reports

are found in the files of the Director of Elementary Education and the Director of Secondary Education. Upon termination of a teacher's service, all Teachers' Folders are combined and filed in Teachers' Folders-Non-Current in the Personnel Division. The folders in the Payroll Office are the basis for preparation of the Master Card in the Master Working File.

RECOMMENDATION: RETAIN WHILE CURRENT, THEN TRANSFER CONTENTS OF FOLDERS TO NON-CURRENT COMBINED FILES AND FOLLOW THE RECOMMENDATION MADE FOR TEACHERS' FOLDERS-NON-CURRENT IN THE PERSONNEL DIVISION SCHEDULE.

3. EMPLOYEE FOLDERS

Size: Letter size

Dates: Current employees

Quantity: 6 file drawers, 2 ring binders

File Arrangement: By class of employee and alphabetical by name of employee

Audit: Biannual outside audit and Maryland Division of Social Security, Employees' Retirement System

The Employee Folders are divided into separate series including Administration and Supervision, office personnel, school clerks, school nurses, cafeteria (school lunch), custodian, bus drivers, and adult education and junior colleges. The files are composed of the following papers:

Correspondence relating to salaries and salary deductions
 Employees' Retirement System applications
 Experience records
 Health Certification
 Payroll Information Sheets

The Employee Folders are the basis for preparation of the Master Cards in the Master Working File. The Adult Education papers are mimeographed forms bound in ring binders giving the name of the school and of the instructor, the date of the report, the number of sessions taught, the salary rate per session, the total amount earned, with the signatures of the principal and of the county supervisor. Custodial Personnel folders are filed in Engineering-Plant Operation and Maintenance.

RECOMMENDATION: RETAIN FOR FIVE YEARS THEN MICROFILM AND DESTROY CONTENTS OF FOLDERS. RETAIN MICROFILM PERMANENTLY.

4. EMPLOYEES' NUMBER REGISTER

Size: 10" x 12" x 3"
 Dates: 1955 - -
 Quantity: 1 volume
 File Arrangement: By employee number

The Register is a record of all Board of Education Employees in numerical order giving the number and name of the employee. This record is a control for assignment of permanent numbers to employees.

RECOMMENDATION: RETAIN FOR FIVE YEARS THEN MICROFILM AND DESTROY CONTENTS OF FOLDERS. RETAIN MICROFILM PERMANENTLY.

5. EMPLOYMENT CARD

Form No.: P-3063
 Size: 7 3/8" x 3 1/2" cards
 Dates: 1952 - -
 Quantity: 2 1/2 double card drawers
 File Arrangement: Alphabetical by name of employee

The Employment Cards are pre-punched with the name of the employee and the employee number and then run through the interpreter which prints the information at the top of the card. Additional information is entered on the card by hand giving the social security number, the address of the employee, the position held, the name of the school in case of teachers, when employment began, and the date of resignation or separation from service. This file is an alphabetical cross reference to the Employees' Number Register and is also used for locating employees and for credit references.

RECOMMENDATION: RETAIN FOR DURATION OF EMPLOYMENT OR UNTIL SUPERSEDED AND THEN DESTROY.

6. WITHHOLDING EXEMPTION CERTIFICATES

Form No.: W-4 (Federal)
 Size: 3 1/2" x 8"
 Dates: 1955 - -
 Quantity: 4 card drawers
 File Arrangement: Alphabetical by name of employee

The W-4 forms are hand prepared by the employee giving the name, address and social security number of the employee, and the number of exemptions. The certificates have no further value after the employee has filed a change in exemptions or has been separated from the service.

RECOMMENDATION: RETAIN FOR DURATION OF EMPLOYMENT OR UNTIL SUPERSEDED, AND THEN DESTROY.

7. PAYROLL REPORTS AND PAYROLL TIME SHEETS

Size: 11" x 17" sheets
 Dates: 1947 - -
 Quantity: 16 volumes, 17 transfiles, 6 cartons, 3 bundles
 File Arrangement: By school district and school
 Disposable Amount: 42 cubic feet
 Audit: Biannual outside audit and audit by the State
 Department of Education, Division of Finance and
 Research

Payroll Report Sheets are prepared by the school principals and forwarded to the County Board of Education for all personnel under their supervision including clerical, teachers, custodians, transportation and school lunch (cafeteria) employees. The report sheets give the school district number (account) and the name of the school, the period covered by the report, the names of the employees, the dates of absence coded to indicate the reason for the absence, and the signature of the principal. By letter dated December 17, 1959, the State Department of Education requested County Boards to retain all wage information until audited by the State Department of Education, Division of Finance and Research, as wages for Social Security, under State coverage, are not subject to any statute of limitation and are liable to the date of the plan of agreement or date of employment.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL ALL AUDIT REQUIREMENTS HAVE BEEN MET, WHICHEVER IS LATER, AND THEN DESTROY.

8. PAYROLL JOURNAL

Size: 11" x 18" x 2"
 Dates: 1873-1942
 Quantity: 27 volumes
 File Arrangements: Chronological
 Annual Accumulation: Discontinued (see Payroll Register, Tab sheets)

From 1873 to 1910 this journal is arranged by school term giving the school and district, the name of the teacher, the salary for the first and second half terms, the balance due at the end of the second half term and the folio of the ledger entry. In 1910 the journal was placed on a monthly basis, giving the school and school number, date and name of the teacher, the date of certification and expiration of the teacher's certificate to teach, a code entry for days lost and date of retirement, the amount of salary due by month, the deductions, the amount of the salary less deductions, and the amount paid. The journal was discontinued in 1942 when the Payroll Register was introduced, the latter being discontinued and superseded in 1952 by the Tab Sheets.

RECOMMENDATION: RETAIN PERMANENTLY.

9. PAYROLL REGISTER

Size: 18" wide, varied length
 Dates: 1942-1950
 Quantity: 6 cartons, 1½ transfiles
 File Arrangement: Chronological
 Annual Accumulation: Discontinued (See Tab Sheets)
 Audit: Biannual Outside Audit and Audit by the Maryland
 Division of Social Security, Employees' Retirement System

The Payroll Registers, which replaced the Payroll Journals in 1942 were prepared monthly giving the name of the employee and base pay, the amount earned, deductions, the employee number and check number, the amount earned, and the amount paid. This record was discontinued and replaced by the Tab Sheets in 1950.

RECOMMENDATION: RETAIN PERMANENTLY.

10. TAB SHEETS (PAYROLL REGISTER)

Size: 10" x 14" x 3"
 Dates: 1950 - -
 Quantity: 13 volumes, 8 transfiles
 File Arrangement: Chronological
 Audit: Biannual outside audit and audit by the Maryland
 Division of Social Security, Employees' Retirement System

The Tab Sheets which replaced the Payroll Register in 1950 give the school and check number, the name of the employee, the base salary, the deductions, and the net salary or amount earned with reconciliation sheets interleaved. The Tab Sheets are prepared on the Tabulator from the Earnings Cards, Variable Deductions, and Constant Deductions Cards comprising three registers for each pay period.

RECOMMENDATION: RETAIN PERMANENTLY.

11. SUBSTITUTE TEACHERS' MONTHLY SLIPS

Size: 4" x 6" sheets
 Dates: 1954 - -
 Quantity: 2 cartons, 2 transfiles, 2 card files
 File Arrangement: Alphabetical by name of teacher
 Disposable Amount: 6 cubic feet

The school principals sign and forward a monthly attendance record for each daily substitute teacher (as distinct from regular substitute teachers whose records are included with the Teachers' Folders) to the Board for preparation of the payroll. The slip gives the name and address of the teacher, the school number and district,

the number of hours worked and the rate of pay, the salary earned, deductions and the salary paid after deductions. Record of payment appears in the Tab Sheets (Payroll Register) which is permanently retained.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

12. SUBSTITUTE TEACHER PATROLL JOURNAL

Size: 12" x 16" x 2"
Dates: 1937 - 1944
Quantity: 1 volume
Annual Accumulation: Discontinued (See Payroll Register: Tab Sheets)

This record is arranged by school code number giving the name of the school and the name of the teacher, the daily salary and the amount paid monthly with total payments carried forward by month. This record including substitute teachers' pay records was superseded by the Payroll Sheets in 1944, which record was also discontinued and replaced by the Tab Sheets in 1952 when the present system of Remington Rand account was introduced.

RECOMMENDATION: RETAIN PERMANENTLY.

13. SUBSTITUTE TEACHERS' INCOME CARDS

Size: 5" x 8" cards
Dates: 1945 - -
Quantity: 1 card drawer
File Arrangement: By year and alphabetical within the year

This record is an index of daily substitute teachers giving the name and address of the substitute teacher, the amount earned by month, and the amount of the deductions.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY.

14. SUBSTITUTE TEACHERS' APPLICATION FILE

Size: 4" x 6" cards
Dates: 1940 - -
Quantity: 2 card files (current and non-current)
File Arrangement: Alphabetical by name of teacher

The card for each daily substitute teacher gives the name and address of the teacher, phone number, the degree conferred and date, the high school and college attended and dates of attendance, teaching experience, grade preference in teaching, date of receipt of the application by the Board and employee number, if employed. Cards for teachers who are separated, permanently or temporarily

from the service are removed from the current file and refiled in the "non-current" section.

RECOMMENDATION: RETAIN PERMANENTLY.

15. REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

Form No.: 911a (revised)
Size: 8½" x 11"
Dates: 1950 - -
Quantity: ½ file drawer
File Arrangement: Chronological
Audit: Bi-annual outside audit

Quarterly reports are made to the Federal and State government on forms supplied by the Bureau of Internal Revenue giving the employees' account numbers, the names of the employees, and their total quarterly wages paid before deductions with totals carried forward. The forms are prepared on the tabulator from the Master Working File, Social Security Header Cards. Officers of the Internal Revenue Service have access to the prepared forms; the retention period is seven years for copies filed with the Federal and State Governments.

RECOMMENDATION: RETAIN FOR SEVEN YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.