



County of Riverside  
**OFFICE OF THE AUDITOR-CONTROLLER**  
**STANDARD PRACTICE MANUAL**

<b>SECTION:</b> 2		<b>SUBJECT:</b> Third Party Payments
<b>POLICY NUMBER:</b> 212		<b>CATEGORY:</b> Payroll
<b>EFFECTIVE DATE:</b> 7/1/13		<b>APPROVED BY:</b> <i>Paul Angelo</i>

**PURPOSE:**

To establish policies, procedures, and clarification of the legal requirements in taking voluntary and involuntary deductions from employee's earnings.

**SCOPE:**

Applies to all County departments, agencies, special districts, and authorities—collectively referred to as “entities”—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

**POLICY:**

It is the policy of the Auditor-Controller's Office (ACO) to follow the strict legal requirements set forth in State and Federal law, *Memorandum of Understandings*, (*MOUs*) and County policy.

**PROCEDURE:**

The ACO Payroll Division issues payments to third parties related to deductions from employees and departments. How the deductions are handled are described below.

Voluntary Deductions:

Deductions taken from employee paychecks must be submitted to the vendor or recipient no later than payday for the specific payroll period. Refer to the specific contract, laws, regulations, or memorandum for exceptions to this time frame. Voluntary deductions include, but are not limited to:

- Service Employees International Union (SEIU) dues and premiums for union benefit plans.
- Laborers' International Union of North America (LIUNA) dues and premiums for union benefit plans.
- Riverside Sheriff Association (RSA) union dues.
- California Probation, Parole, and Corrections Association (CPPCA) dues.
- Law Enforcement Management Union (LEMU) dues.
- Riverside County Deputy District Attorney Association (RCDDAA) union dues.
- United Way Charity employee campaign contributions.
- RSA Flex and Health Insurance Premiums. This includes medical, dental, and vision premiums.
- California Public Employee Retirement System (CalPERS) Long Term Care premiums. Payments are due upon receipt of the invoice after it is reconciled to the payroll deductions.

**Involuntary Deductions:**

- Child support and spousal support payments must be mailed within seven calendar days of date of collection. Normally, the date of collection is the date on the check when the deductions occurred.
- Payments sent to California State Disbursement Unit (SDU) record the date of collection as the date the payment is physically received by SDU.
- Payments made to SDU must be received on or before the date of issuance for the check from which it was deducted. ACO Payroll submits SDU payments by electronic fund transfers (EFT).

**Note:** With regard to the withholding orders listed below, the ACO has elected to send payments bi-weekly and no later than ten days after the end of each pay period even though requirements for payments have a longer net due date.

- Internal Revenue Service Tax Levies - payments are due on the same date that a payment (paychecks) are made, or becomes due to the employee.
- Franchise Tax Board Tax Levies - payments are due no later than the 15<sup>th</sup> of each month on all amounts withheld from the employee's pay period(s) during the previous month.
- Sheriff Writs - payments must be made to the levying officer by the 15<sup>th</sup> of the next month after each payday.
- Student Loans, Bankruptcy Orders - payments must be made to the levying officer by the 15<sup>th</sup> of the next month after each payday.

**Employer Paid Contributions:**

- RSA Long Term disability premiums are due bi-weekly.
- RSA Retirement Health premium payments are due upon receipt of the invoice from RSA.
- Riverside Sheriff Association Article IIE Health Payment is due on payday of the current pay period.

**Pensions:**

- CalPERS member and employer contributions are due to CalPERS fifteen calendar days from the last day of the pay period.

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