

**JOB TITLE:** Payroll Specialist  
**PAY GRADE:** CL 21  
**LAST REVISED:** July 2025

*Job Descriptions/Class Specifications are intended to present a descriptive list of the range of duties performed by employees in the job and are **not** intended to reflect all duties performed within the job.*

Sierra College has a strong commitment to the achievement of equity and inclusion among its faculty, staff, and students and values the rich, diverse backgrounds that make up the campus community. A strong candidate for this position must have the understanding and ability to successfully support individuals with varying backgrounds. This includes persons with disabilities, various gender identities and sexual orientations, as well as individuals from historically underrepresented communities and other groups. Our District is committed to providing strategies for success and proactive student-centered practices and policies focused on eliminating equity gaps to ensure the District provides an inclusive educational and employment environment focused on strategies for success and equitable outcomes for all.

### **SUMMARY DESCRIPTION**

Under general supervision from assigned manager, performs technical and clerical accounting activities involving the preparation, processing, and maintenance of District payroll and benefit contributions in accordance with procedures, policies, rules, regulations, and applicable bargaining agreements; and maintains records and prepares related financial reports.

### **REPRESENTATIVE DUTIES**

*The following duties are typical for this job classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.*

1. Prepares complex reconciliations between health and welfare carrier invoicing and Payroll records to identify variances; works closely with Human Resources to address variances identifying necessary system benefit adjustments or carrier adjustments; assists with reconciling receivable and liability accounts for adjustments and/or timing differences; ensures the timely and accurate payment of carrier invoices and regularly monitors accounts payable status.
2. Prepares regular and variable payrolls for all employee classes of District; prepares California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) detail reports; ensures that payroll timelines are met; verifies and assigns appropriate account coding; inputs payroll into District's Banner Enterprise Resource Planning (ERP) system in compliance with Federal Circular A-133, Internal Revenue Service (IRS), California Employment Development Department (EDD), California Education and Government Codes, and other regulations; analyzes and reviews posting from payroll to the general ledger.
3. In the role of independent reporter, prepares, reconciles, reviews, and submits monthly files and payments to CalSTRS and CalPERS; drafts appeals, resolves a variety of issues, requests refunds and assists with employee service credit buybacks; coordinates annual CalSTRS Defined Benefit Supplement (DBS) contribution refund to the District and employees; involved with testing and implementation of CalSTRS and CalPERS system conversions, as needed.
4. Reviews time sheets and calculates base pay, overtime, shift differential, longevity, and compensatory time off; makes adjustments for overpayment, loss of pay, and to leave accruals.
5. Prepares quarterly and annual payroll tax returns for federal and state agencies; prepares and submits appropriate claim forms, tax deposits and withholding forms pertaining to third-party sick pay; reconciles District federal and state tax withholding information and makes tax deposits through the Placer County Treasurer; prepares and submits IRS Form W-2 and W-3 to IRS and state tax authorities; researches multi-state filing requirements, establishes District accounts in a variety of states, establishes earn and deduction codes in ERP system for proper tracking and reporting of wages and withholdings to state agencies; identifies when an employee may have a multi-state taxation issue; maps new earn and deduction codes to Form W-2 to ensure accurate reporting to federal and state agencies.

6. Develops and maintains spreadsheets of District payroll data and voluntary deductions; creates and remits all third-party vendor files at the conclusion of each payroll cycle; creates and distributes time sheets to all District employees; develops ad hoc employee specific spreadsheets to resolve complex issues.
7. Researches complex employee payroll questions and concerns; assists with special projects; interacts with other District organizational units and/or staff members regarding payroll matters; provides explanations of complex payroll concepts with regard to earnings, garnishments, taxes, and retirement system rules.
8. Coordinates and participates in activities connected with the development and maintenance of automated payroll systems; confers with information technology and accountants regarding issues; acts as a subject matter expert for implementing new features/modules within ERP system; tests system changes prior to implementation.
9. Responsible for compliance with fiscal independence requirements for the District with regard to payroll procedures and processes; prepares all wire and check requests; calculates cash requirements for each payroll cycle and prepares funding requests for appropriate manager; initiates stop payments, stale dated check transactions, and prepares supporting documentation.
10. Prepares annual projections of full-time staff earnings by type for use in budget preparation and collective bargaining negotiations; researches discrepancies in program expenses; performs redistributions to move funds to align with the budget; provides information on salary and benefit costs for a variety of internal and external inquiries and reporting; interacts with auditors by providing data and/or reports for audits of District payroll/benefits.
11. Establishes new earnings and deductions codes and applies appropriate employee class, taxation, CalPERS and CalSTRS applicability, labor distribution and leave accrual eligibility; ensures effective dating of various elements of pay; coordinates, researches and assists with implementing benefits and leaves as mandated by new federal or state law, including establishing tracking mechanisms and ensuring accurate mapping and reporting on Form W-2's.
12. Reconciles payroll liability accounts after each payroll; researches and identifies differences; prepares journal entries to correct errors; identifies alternative processes.
13. Sets up all new employees based on new hire paperwork, including earnings, deductions, direct deposit, and other required data to properly pay employees; maintains confidential employee payroll records; ensures that payroll records include necessary job and biographical information for accurate group benefit and retirement plan coverage and deductions; posts changes to District records.
14. Maintains current and prior period payroll data files with an emphasis on data accessibility and disposes of allowable documents in accordance with applicable regulations.
15. Calculates complex wage garnishments; monitors and maintains confidential files for employee wage garnishments from federal, state, and local authorities; sets up, monitors, and remits wage garnishments payments.
16. Sets up and maintains computerized absence tracking master files in accordance with established District policies and procedures and applicable bargaining agreements; assigns employees to appropriate leave groups; verifies accuracy of leave category balances; maintains reports with complete fiscal year details for departmental and/or auditor reference; calculates year end compensated absences and accruals.
17. Researches and compiles employee information and wage earnings as requested by the IRS and/or the California Franchise Tax Board (FTB); reviews tax sheltered annuity forms submitted by employees for compliance with applicable IRS rules and regulations; monitors contribution limits for employees as prescribed by the IRS rules and coordinates with plan administrators to resolve problems.
18. Provides onboarding support, general work training, guidance, supervision assistance, and direct activities of students or temporary employees.
19. Performs related duties that support the overall objective of the position.

**QUALIFICATIONS**

*The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.*

**Knowledge of:**

- Methods and techniques of payroll processing, record keeping, and reporting.
- Automated accounting and payroll systems and relational databases.
- Methods and techniques of financial record keeping and reporting.
- Laws, regulations, bargaining agreements, policies, and procedures that govern payroll, payroll processing, and retirement, including CalPERS, CalSTRS, California Franchise Tax Board, Internal Revenue Service, Workers' Compensation program, and Title IV for student employment.
- Business math skills to perform algebraic and statistical computations.
- English usage, spelling, grammar, punctuation, and vocabulary.

**Ability to:**

- Accurately process District payroll.
- Maintain accurate payroll records and prepare accurate tax returns.
- Research and resolve complex technical issues.
- Extract data from databases and prepare clear and concise payroll reports.
- Make arithmetic calculations of average to above average difficulty.
- Plan and organize work to meet changing priorities and deadlines.
- Utilize office procedures, methods, and equipment, including computers, technology, and applicable software applications sufficiently to perform the duties of the classification, including the District's Banner Enterprise Resource Planning (ERP) system and advanced Excel skills.
- Maintain confidentiality of information.
- Follow oral and written instructions.
- Communicate clearly and concisely, both orally and in writing.
- Provide onboarding support, general work training, guidance, supervision assistance, and direct activities of students or temporary employees.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Work independently or collaboratively.
- Apply District policies and procedures.

**EDUCATION AND EXPERIENCE GUIDELINES**

*Any combination of education and experience that demonstrates the required above knowledge and abilities is qualifying. Examples of ways to obtain the above knowledge and abilities could include, but are not limited to, the following:*

**Education/Training**

- Equivalent to the completion of the twelfth grade or General Educational Development (GED) supplemented by a Payroll Certificate and/or college level course work in accounting, finance, or a related field.

**Experience**

- Three years of increasingly responsible experience with payroll processing, tax preparation, and filings utilizing advanced Excel skills with pivot tables and complex formulas and functions.

**PHYSICAL DEMANDS AND WORKING ENVIRONMENT**

*The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.*

**Environment:** Work is performed primarily in a standard office setting.

**Physical:** Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally walk, stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination, including use of a computer keyboard; and to verbally communicate to exchange information.

**Vision:** See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

**Hearing:** Hear in the normal audio range with or without correction.

Board Approved: July 15, 2025