

# Big Bend Community Based Care Policy & Procedure

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**Series:** 1300: Financial Management

**Policy Name:** Payroll

**Policy Number:** 1327

**Origination Date:** 1/29/2008

**Revised:** Board Meeting of 12/13/2018

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## **Policy**

It is the policy of Big Bend Community Based Care, Inc. (BBCBC) to make accurate and timely payroll and payroll tax payments and to maintain and report accurate payroll records as required by state and federal law.

## **Procedure**

- A.** Payroll is paid on a semi-monthly basis. Relevant taxes are computed and required reports are processed after each pay period by BBCBC's Third Party Payroll Vendor.
  - 1.** Following a payroll, the Third Party Payroll Vendor submits the Federal Income, Social Security, and Medicare taxes due within the required deadlines as established by Federal and State laws and regulations.
- B.** Required Federal and State monthly, quarterly and annual payroll tax returns and forms are prepared by the Third Party Payroll Vendor in accordance with the rules and regulations that guide Professional Employer Organizations. The information is maintained by the Third Party Payroll Vendor and can be obtained at the request of BBCBC.