

## PERSONNEL

File: GBC-R

### STAFF COMPENSATION PROCEDURES

1. Employees may choose to have their salaries paid in full according to the division's pay schedule or may annualize their pay.
2. Employees who choose to receive payment of wages beyond the period in which the wages were earned must provide a written election of such deferral prior to the first duty day of the year of deferral on a form provided by the division.
3. Any change to the selection must be made prior to the first duty day of the fiscal year of the deferment.
4. Employees who opt to annualize salaries must complete Form [GBC-F](#) (Payroll Frequency and Disposition Form) and submit to the Department of Human Resources. The form is located on the Charlottesville City Schools website with the Human Resources forms.
5. The payment plan will be in effect until the employee notifies the Department of Human Resources that a change is requested and a new form is completed.
6. In the event that a separation from service occurs before the end of the 12-month payment period, the employee will be entitled to an additional payment for the amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation from service, but which has not yet been paid. This additional payment will be included in the employee's final paycheck. For this purpose, "separation from service" has the same meaning as that term is defined in section 1.409A-1(h) of the Treasury Regulations.

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Legal Reference: 26 U.S.C. § 409A