

Chapter 25 - Payroll

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About the Payroll Policies

25.10.10 Purpose of these policies

This section provides State of Maine payroll accounting policies and procedures as found in statute, Controller Bulletins, memos, and other sources of information prepared over a number of years for the purpose of preparing, processing and recording payrolls. The purpose of the Payroll Policy Manual is to provide Departments with guidance for the appropriate classification and processing of payroll expenditures in compliance with state and federal finance law.

25.10.20 Authority for these policies

The Office of the State Controller is responsible for establishing the necessary systems, policies, and procedures for payroll preparation and accounting in accordance with federal and state guidelines.

Civil Service Law (Title 5 MRSA, Chapters 56, 60, 65, 67, 68, 69, 71 and Chapter 372)

Civil Service Rules (reference here – sections-chapters)

25.10.30 Applicability

This chapter applies to all Executive Departments unless otherwise exempted by statute and to all their payroll processing and payment systems used to pay employees' salaries, wages, and benefits. This chapter applies to all Departments, which include state agencies, boards, offices, institutions, departments, divisions, independent agencies, commissions and elected offices of the State of Maine within the Executive Branch.

25.10.30.a All Executive agencies are required to use the MFASIS – HR System to pay employees.

25.10.40 Employee definitions

25.10.40.a **State Employee**

Civil Service Law - Title 5 Section 7032, defines a state employee as:

6. Employee. "Employee" means any person holding a position subject to appointment by an appointing authority. [1985, c. 785, Pt. B, §38 (new) .]

6-A. Employee from the executive branch in the unclassified service.

"Employee from the executive branch in the unclassified service" means all executive branch employees listed in section 931, but does not include any elective or constitutional officers listed in that section or their direct appointees. [1997, c. 498, §2 (new) .]

25.10.40.b State employees are individuals who are employed in State positions as authorized by applicable statutes on Human Resource authority. Compensation for employees includes regular salary, overtime and other financial benefits authorized in statute and collective bargaining agreements, etc. Executive departments are subject to the personnel rules and regulations of the Bureau of Human Resources (BHR).