

BULLETIN

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

M-5-26 Originator's Serial No.

> July 1, 2025 Date

Payroll Services
Originating Office

June 30, 2026
Cancellation Date

TO: All 10-Month and 11-Month Employees

FROM: Chief Financial Officer

SUBJECT: M-4-25 Extended Pay Option Plan for the 2025-2026 School Year - Revised

I. PURPOSE

The Extended Pay Option Plan (EPOP) is for 10-month and 11-month bi-weekly employees and provides employees with an optional pay method that disburses earnings reserved in an escrow account over twenty-six (26) pay periods (22 pay periods for 10-month employees and 24 pay periods for 11-month employees). Substitutes and temporary hourly employees are excluded from enrollment.

II. RESPONSIBILITY

The Extended Pay Option Plan is for 10-month and 11-month bi-weekly employees (excluding substitutes and temporary hourly employees). Eligible employees who elect to enroll in the EPOP for SY 2025-26 will have funds deducted from their regular bi-weekly gross pay and those funds will be accumulated in an escrow account. The accumulated escrow funds will be paid after the end of the current school year in July and August, whichever applies. Please note, salary changes during the school year will change the EPOP deduction amount.

III. PROCEDURES

A. EXTENDED PAY OPTION PLAN PROCESS

- Eligible employees who choose to enroll in the Extended Pay Option Plan will enroll
 via <u>Oracle Employee Self-Service</u> or via the <u>EPOP Enrollment Form</u>. The deadline for
 11-month employees to enroll or withdraw from The Plan is July 25, 2025, and the
 deadline for 10-month employees to enroll or withdraw from the EPOP is
 August 22, 2025. Instructions for using <u>Oracle Employee Self-Service</u> are included at
 the end of this Bulletin. Enrollments received after the specified deadline dates will
 not be processed.
- 2. Newly hired employees must enroll within thirty (30) days of their hire date.
- Deductions will begin within two scheduled pay periods following the employee's enrollment. Employees hired after December 31st are not eligible to enroll until the next open enrollment period.

B. ENROLLMENT

- If you are hired after the first pay period of the school year, the EPOP in the summer will be based on the number of pay periods left in the fiscal year. The smaller number of EPOP deductions made during the fiscal year will result in a smaller amount being paid in July and/or August. Please refer to the Payroll Schedule to find the first pay period based on your hire date.
- 2. Eligible employees currently enrolled in the EPOP will automatically continue in the plan during the next school year unless Payroll Services receives a completed EPOP Withdrawal Form by the following deadlines:
 - 11-month Employees July 25, 2025
 - 10-month Employees August 22, 2025

Withdrawal forms received after the deadline dates will not be processed. Newly hired employees will be allowed to withdraw within thirty (30) days after their hire date.

 Enrollment assistance can be provided for employees who have limited access to Oracle Employee Self-Service by contacting Payroll Services, Room 132, Sasscer Administration Building, 14201 School Lane, Upper Marlboro, 301-952-6200, payroll@pgcps.org.

C. WITHDRAWALS

1. Negotiated agreement requirements prohibit withdrawal from the EPOP during the plan year, and employees <u>will not</u> be able to make withdrawals (hardship, partial, or full) during the school year. Employees should use the EPOP Calculator to determine their bi-weekly deduction. If an employee is not able to sustain the calculated deduction amount for an entire school year, it is the employee's responsibility to withdraw during the designated open enrollment period. The <u>EPOP Withdrawal Form</u> is available on the <u>Payroll Services website</u>.

D. ADJUSTMENTS

- 1. Employees placed on leave without pay (LWOP) or unpaid leave status will result in the employee not receiving a scheduled payment and <u>will reduce</u> the amount of the EPOP accumulated payments.
- 2. Employees who are placed on approved leave without pay status through the end of the school year will be removed from the EPOP for the rest of the fiscal year. The total of all accumulated EPOP deductions will be refunded to the employee unless there is an overpayment resulting from one or more of the following: leave of absence, resignation, retirement, termination, promotion, or transfer.

3. Payment of total accumulated contributions (if due) will be paid within thirty (30) days after the employee's status is changed in Oracle. Employees must re-enroll via <u>Oracle Employee Self-Service</u> or via the <u>EPOP Enrollment Form</u> during the open enrollment period for the new school year if they want to resume participation in the EPOP.

E. DEDUCTIONS

- The only deductions taken during the summer payments will be mandatory taxes (Federal, State, Medicare, and Social Security), wage collections, child support orders, state and federal tax liens, and court-ordered garnishments. Benefit deductions (health insurance, tax- sheltered annuities, retirement, credit union, etc.) will follow the same schedule announced for all employees and will be deducted from the payments received during the normal pay periods (10-month 22 pay periods and 11month 24 pay periods).
- 2. Employees are responsible for monitoring their voluntary and involuntary deductions and should notify Payroll Services at payroll@pgcps.org of any discrepancies in a timely manner.

F. DISCLOSURES

- 1. Prince George's County Public Schools' regular 10-month and 11-month pay period calendar is scheduled so that employees receive a full paycheck on their first pay day even though they may not have worked a full pay period. While this helps the employee receive a full paycheck it also results in the receipt of a part of their salary before it is earned. Therefore, if an employee vacates employment (voluntary or involuntary) anytime during the year, employee will have to return any funds paid in advance of the days worked. The amount that must be repaid decreases as the school year progresses, but the breakeven point is only reached with the last regular paycheck of the school year.
- 2. Employees enrolled in the EPOP who later vacate employment or have a break in service are subject to have the EPOP funds applied against any amount that must be repaid to Prince George's County Public Schools in producing their final paycheck.
- 3. All lump sum EPOP payments are subject to the supplemental rate tax which is approximately 22% for Federal; 6.2% for Social Security; 1.45% for Medicare, between 3.2% to 8.95% for Maryland State, 5.75% for Virginia, or 0% for District of Columbia.

G. PROCESSING ERRORS AND ENROLLMENT CORRECTIONS

 Prince George's County Public Schools (PGCPS) is committed to honoring employee requests to take advantage of the EPOP. PGCPS will use its best efforts to provide expedited corrections or adjustments of EPOP deductions associated with its alleged failure to enroll employees in the deduction plan or a processing error of the automated payroll system.

- a. Automation processing errors: If a processing error of the automated payroll system occurs and deductions are not made, Payroll Services will correct the processing error within two (2) pay periods. No catchup deductions will be made. Employees' summer pay will be based on the total amount withdrawn during the school year.
- b. **Enrollment Corrections:** If an EPOP is not implemented due to an error on the part of Payroll Services, Payroll Services will make all reasonable efforts to enroll an affected employee within two (2) pay periods.
- 2. PGCPS will not be responsible for EPOP enrollments that are not submitted properly. The Oracle Employee Self-Service enrollment procedure will generate an e-mail notification to each employee at their PGCPS e-mail confirming their enrollment. If an employee does not receive this notification within three (3) business days of enrollment, they should re-enroll online ensuring all steps have been completed properly.

H. DEADLINES (NO EXCEPTIONS)

- Deadline to withdraw 11-month employees July 25, 2025
- Deadline to withdraw 10-month employees August 22, 2025

I. FORMS & CALCULATORS

The EPOP Calculator and plan summary are available on the <u>Payroll Services webpage</u>. Any questions regarding this Bulletin should be directed to Payroll Services at 301-952-6200, or via email to <u>payroll@pgcps.org</u>.

IV. QUESTIONS

Any questions regarding this Bulletin should be directed to Payroll Services at 301-952-6200, or via email to payroll@pgcps.org.

V. FILING INSTRUCTIONS

This Bulletin should be retained until June 30, 2026.

Lisa Howell

Chief Financial Officer

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ORACLE EMPLOYEE SELF-SERVICE & PAYROLL SERVICES

Employees can access a wide range of payroll services online through **Oracle Self-Service** and the **Payroll Services webpage**. Below is a list of available tools and services:

Oracle Employee Self-Service

Log on to PGCPS Website (www.pgcps.org) Click on **Options** (upper left of the page) Click on **Staff Portal** Click on **Oracle Employee Self-Service**

Log on using the username/password assigned to all PGCPS employees

Click on **PGCPS Employee Self-Service** where you can access the following:

- Personal Information to change your address or personal data
- Annual Salary to view salary and pay information
- View ePayslip to view and print pay slips
- Federal Tax Form to submit Federal tax withholding changes
- State Tax Form to submit Maryland, Virginia, and District of Columbia tax withholding changes
- Benefits to enroll or make changes to benefits during open enrollment periods
- Direct Deposit to selecting or changing direct deposit authorization
- Leave Balances and Leave Request to check annual, sick, and personal leave balances
- My Information to see a real-time employment summary
- Employee W-2 to view and print W -2 statements
- Employment Verification to release employment information and, optionally, salary information to an external organization or person.
- Extended Pay Option Enrollment to enroll in the Extended Pay Option Plan

Payroll Services Webpage

Go to www.pgcps.org

- Announcements
- Quick Links
- Absence Management
- Bulletins, Calendars, and Forms, ePayslip
- Extended Pay Option Plan
- Frequently Asked Questions
- Oracle Employee Self-Service for Payroll
- Sick and Safe Leave Information
- Tax and W -2 Information
- Timekeepers & Approvers Training
- Check out the Bi-weekly Pay Calculator in the Extended Pay Option Plan section.

PAYROLL SERVICES

Division of Business Management Services

Prince George's County Public Schools

Sasscer Administration Building
School Lane, Room 132, Upper Markhoro, MD 202

14201 School Lane, Room 132, Upper Marlboro, MD 20772 Phone: 301-952-6200 | www.pgcps.org/payroll