

## ***A. Supervisors’ Responsibilities in Personnel Management***

NOTE: Sample personnel policies are available on the SWCD Intranet (from the home page, click on “Handbooks” link, then [Personnel Handbook](#)).

Soil and Water Conservation Districts are public entities, and district supervisors are public officials. As such, they are responsible for administering district programs and managing resources in an effective and competent manner consistent with legal requirements for public entities and officials. The district supervisors are responsible and accountable for the personnel management policies and decisions needed to make the district staff effective and productive. District supervisors must take an active role in conceiving, formulating and implementing personnel policies.

### **1. Legal Requirements**

RSMo 278.110 states that supervisors may employ within the limits of available funds such assistants as they may require, and “... shall determine the qualifications, compensation, and duties of such employees.”

Missouri tax, wage and hour, and other labor and personnel laws apply to district board of supervisors as employers.

Missouri and federal wage and hour laws provide an employer may have liability for triple damages or potential personal liability for unpaid wages in certain circumstances. Missouri law (section 290.527 RSMo; Fair Labor Standards Act, 29 USC 203(d).

An employer required to withhold Missouri income tax is personally liable for the tax. Section 32.052 RSMo, 12 CSR 10-2.015.

### **2. District Position Descriptions**

Each district board must create job descriptions for every position in their district.

### **3. Overall Responsibilities**

- a. District supervisors are responsible to manage district personnel.
- b. District supervisors’ responsibilities include the following:
  - 1) Develop written personnel policies and ensure policies are adequate and current (refer to the [Personnel Handbook](#), available on the SWCD Intranet, for a complete guide).
  - 2) Ensure personnel policies and decisions are equally applied to each employee.
  - 3) Ensure personnel management is conducted according to written policy.
  - 4) Conduct annual performance evaluations on all SWCD employees
  - 5) Ensure employees are adequately trained.
  - 6) Ensure employees are effectively serving the board’s needs.

## ***B. Personnel Management—Where to go for Help***

District supervisors will face a variety of questions, problems, and situations in personnel management for which there are not simple answers. Refer to the Personnel Handbook for guidance or contact your District Coordinator.

## ***C. Employee Supervision***

### **1. The Board of Supervisors' Responsibility**

- a. District personnel are accountable to, and supervised by, the district board. If the board chooses to delegate some tasks to a district employee, the district board remains accountable for such all delegated activity, and care must be taken to ensure that the supervisors maintain their decision-making authority in all matters.
- b. Supervision of the district employees will depend on experience and ability to work without supervision, the presence of a district employee who is responsible for supervising other district employees, and the availability of a district supervisor to frequently visit the office. The SWCD board must not delegate supervision of SWCD employees to an NRCS or other partner employee.

### **2. Minimizing Conflict**

The district must take the lead in establishing clearly defined areas of responsibility and chain of command where district employees work closely with employees of NRCS and other cooperating agencies. This will minimize problems of conflicting work assignments and supervision of employees. Supervisors should review the “Cooperative Working Agreement” (refer to the Appendix) when developing priorities and working arrangements.

## ***D. Developing Personnel Policies***

### **1. Avoid Problems with Personnel Management**

- a. Many personnel management problems can be avoided if each district establishes written personnel policies. Written policies simplify delegation of responsibility for the operation of a personnel system.
- b. When developing written policy, please reference the Personnel Handbook (available on the SWCD Intranet) developed for the districts, by the Department of Natural Resources. This document can be used for ideas and format, as it covers many personnel issues that may arise in a district.

### **2. Understanding Personnel Policies**

- a. There is no substitute for clear understanding between the district and the employee at the time of employment regarding the district's personnel policies. Policies should be read thoroughly by the potential employee prior to employment. Any policies that are unclear to the applicant should be thoroughly explained. Once the employment

- policies have been read and understood by the potential employee, that person should sign and date a copy of the policies.
- b. The signed and dated copy of the personnel policies should be kept in each employee's personnel file. This will provide a quick reference as to the terms of employment if questions arise between the employee and the district.

## ***E. Hiring***

### **1. Recruitment Methods**

The following methods can be used by a district to recruit employees dependent upon the local situations and needs.

- a. Advertising (TV, radio, and newspapers).
- b. Use websites such as Indeed.com
- c. Using public employment services.
- d. Contacting universities, community colleges and vocational schools.
- e. Cooperating with other governmental jurisdictions.
- f. Utilizing commercial employment agencies.
- g. Asking district cooperators about potential candidates.
- h. Discuss with the district coordinator and NRCS for resumes of potential candidates.
- i. District contact other Soil and Water Conservation District offices for personnel leads.

### **2. Job Applications and Interviews**

- a. Sample application (refer to "Sample Job Application" in the Appendix) may be used, as is, or modified to suit the district's particular needs.
- b. Supervisors must refrain from asking questions on the application forms and during interviews that may violate the Civil Rights Act. All questions asked in a job interview must relate to the duties to be performed by the position being filled. Non job-related questions can lead to legal issues for the district.

### **3. Staff Turnover**

- a. If the district has personnel turnover, contact the program office prior to taking any action in filling or interviewing for the position.
  - 1) Districts must submit a board letter stating that a vacancy in staff has or will occur. The letter must include:
    - a) Name of the former employee.
    - b) Position held.

- c) Information to justify the need to refill the vacated position.
  - 2) When the district receives authorization to hire a new employee, the district should follow hiring policies in its personnel policy or those outlined in the sample Personnel Handbook on the intranet.
  - 3) After a new employee is hired, the district must submit an outgoing staff form for the previous employee and an incoming staff form for the new employee to the program office.
  - 4) When the program office receives all of the above information, a new allocation sheet will be sent.
- b. Personnel management is a duty of the local soil and water conservation district board, but the program office must be notified when staff turnover occurs. Notification allows accurate maintenance of employee database, email addresses, computer accounts, health insurance payments, and possible budget revisions.
  - c. An SWCD New Employee Handbook is located on the SWCD intranet page. This handbook provides necessary information for a new employee.

## ***F. Compensation***

The SWCD board is responsible for determining the salary for their staff. The funds provided by the state for SWCD employee salaries will be based on the SWCD Progression Line. All salary increases for SWCD staff must be approved by the SWCD board and noted in the board minutes

### **1. SWCD Progression Line**

The SWCD progression line provides an opportunity for all SWCD employees to progress through four levels once all requirements are met. The different levels as listed on the progression line are District Specialist I, District Specialist II, District Specialist III and District Specialist IV. The progression line has a tenure and a testing/training component. Both the tenure and testing/training component must be completed prior to the employee being eligible to progress to the next step. The SWCD Progression Line is located on the SWCD intranet page.

Once an employee becomes eligible for the next step on the progression line the SWCD board must submit a Stipend Change Form. The Stipend Change Form can be found on the SWCD intranet page. Once approved the state stipend for the employee will increase at the beginning of the next quarter. July 1<sup>st</sup>, October 1<sup>st</sup>, January 1<sup>st</sup> and April 1<sup>st</sup> represent the beginning of the quarters. The Stipend Change Form and documentation, verifying the employee completed the testing and/or training needed, must be received prior to the dates listed above.

Only time spent as an SWCD employee counts toward the progression line. Time spent as an NRCS, MDC, or DNR employee does not count toward the time needed for the progression line. Time as an intern does not count toward the time needed for the progression line. For part-time employees, the years of service will be prorated.

## 2. **Sharing Staff**

SWCDs are encouraged to share staff. Sharing staff between SWCDs is a way to maximize the benefit of employee strengths and to better serve the cooperators of the SWCD. A shared SWCD employee can be eligible for an increase in their state stipend. The shared stipend rate is listed on the SWCD Progression Line.

If SWCD boards are interested in sharing their staff they must hold a joint meeting to discuss sharing employees. Both SWCD boards, the district coordinator and the NRCS district conservationist must be present at this meeting.

A Memorandum of Understanding (MOU) must be developed to define expectations of what the specific shared activities will be for each employee based on the needs of each SWCD. The MOU must be signed by both boards and submitted to the program office. The SWCDs should have a yearly meeting to evaluate how the sharing is working in their SWCDs.

A shared employee must work a minimum of 200 hours per fiscal year for another SWCD. Shared hours must be recorded in the MoSWIMS time reporting system. Sharing activities are specific work tasks that an employee does for another SWCD such as, financial tracking, maps, Missouri Soil and Water Information Management System (MOSWIMS), grazing assistance, terrace layout and designs, conservation plan designs, EQIP contracts, etc... If an employee fails to get the required 200 shared hours in a fiscal year the state stipend will be reduced to the non-shared pay rate for the next year.

Staff does not need to travel to another SWCD to share. Several activities can be done remotely from another SWCD office.

Activities not considered shared include jointly held activities such as Field Office Service Area (FOSA) meetings, regional and state envirothon, grazing schools, women in agriculture, etc...

If access to another SWCD in MoSWIMS is needed, please contact the program office.

## 3. **Bi-Weekly Pay Period**

The Department of Natural Resources' auditor recommends districts use a bi-weekly pay period with a two-week lag-pay cycle to reduce improper issuance of payroll checks. A two-week lag payroll cycle means that an employee would receive a paycheck for the previous two-week pay period. For example, a new employee would be issued his or her first paycheck at the end of the fourth week of employment. This paycheck is for the time worked during the first two weeks. The employee then receives a paycheck every two weeks thereafter. When the employee ends employment with the district, he or she will receive their last paycheck two weeks after employment ends.

#### 4. **Time Reporting**

All district employees must use the web-based, time-reporting system within MoSWIMS to report daily work activities and time allocated. The employee will present the bi-weekly timesheet from MoSWIMS to the board for approval prior to receiving payment. The board is responsible for review and approval of district employees' timesheets.

### ***G. Personnel Files***

1. Some personnel records must be maintained to meet legal requirements and promote the efficiency of district operations. The system established needs to be coordinated to avoid duplication and unnecessary collection of data.
2. Some basic personnel records that should be kept on each district employee include:
  - a. Application for employment.
  - b. Report of accident or occupational disease.
  - c. Retirement records.
  - d. Payroll vouchers.
  - e. Employee Earnings Record.
  - f. Employee W2 forms.
  - g. Quarterly report of wages paid.
  - h. Position description.
  - i. Performance evaluations.
  - j. Records of disciplinary actions.
  - k. Records of training.
  - l. Records of leave (annual, sick, military, etc.).
  - m. Employment Eligibility Verification (I-9 Form).
  - n. Employees Withholding Allowance Certification (W-4 State and Federal).

### ***H. Employee/Employer Taxes***

Supervisors are responsible for ensuring their district complies with federal and state tax laws. The program office encourages all SWCDs to outsource their payroll to a payroll service or an accountant. Additional funding from the state will be provided to those SWCDs that outsource their payroll. Potential benefits for a SWCD that outsources their payroll duties include fewer audit findings, direct deposit of employee payroll checks, and additional time for current staff to work on other soil and water conservation efforts. Outsourcing these duties does not relieve the district supervisors of their responsibilities for any of these duties. Timesheets and payroll records must still be reviewed and signed by the board regardless of who prepares them.

The following is a brief overview of the employee/employer tax responsibilities of the district. For detailed tax reporting requirements and the district's legal responsibilities, the district should consult with the appropriate agency and/or a qualified payroll accountant. The addresses of these agencies are provided where appropriate. SWCDs are encouraged to have their payroll activities outsourced to an accountant or payroll service.

1. **State and Federal Tax Withholding**

- a. The wages paid to employees, generally, are subject to income tax withholding. Withholding provides employees with a means of paying their income tax in small amounts each pay period and prevents the hardship of making one large payment annually. The amount is figured separately for each payroll period. Wages include all payments made to the employee for services performed and utilizing accrued leave.
- b. For additional information on federal withholding taxes, contact the Internal Revenue Service toll free at 1-800-829-1040 (individuals), or 1-800-829-4933 (businesses). For additional information on state withholding taxes, contact the Missouri Department of Revenue's general inquiry line at (573) 751-3505

2. **Unemployment Tax**

Districts have the option to choose to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits actually paid to former employees instead of paying a regular percentage each quarter. Considerable caution must be exercised before adopting the "reimbursable" option, as this is not an acceptable expense from state funds. Unexpected large charges against the district can put a considerable strain on the personnel budget. Unemployment tax is an eligible expense from state funds (see State Funds and Eligible Expenses in section IX, Appendix) when based on the percentage established by the Division of Employment Security. For details on unemployment tax, contact the Division of Employment Security, by mail at 421 East Dunklin Street, PO Box 59, Jefferson City, MO 65101, or by phone at (573) 751-3215.

3. **Social Security and Medicare**

- a. Under the Federal Insurance Contribution Act (FICA) districts which participate, must withhold Social Security and Medicare from wages that are paid to employees. Social Security and Medicare is withheld from the employee's gross salary until the employee's cumulative wages for the year reach a ceiling. Any wages above the ceiling amount are not subject to Social Security withholding. The district is responsible to pay a set percentage of the employees' wages for both Social Security and Medicare.
- b. Effective July 1, 1991, local government employees (including district employees) who are not covered by social security under the state voluntary agreement with the Secretary of Health and Human Services or are not participants in a retirement system in connection with employment for the local government, are subject to Social Security and Medicare contributions (Public Law 101-508). Districts can only cover employees under the Social Security Program through a contractual arrangement pursuant to Section 218 of the Social Security Act.
- c. For additional information on FICA, contact the State Social Security Office, Division of Accounting at (573) 751-2971.

## ***I. Workers' Compensation Insurance***

1. Workers' Compensation covers injuries that result from an accident arising out of and in the course of an employee's employment with the district. The law also provides coverage for occupational diseases which arise out of and in the course of employment. Workers' Compensation coverage is provided by established law and is based on the type of work done by the employee.
2. Districts are required to provide workers' compensation coverage to their employees.
3. For more information on Workers' Compensation in the state of Missouri contact the Division of Workers' Compensation, PO Box 58, Jefferson City, MO 65102, at (573) 751-4231.