

## PARF FORM INSTRUCTIONS

- School decides to pay an employee a stipend for an additional assignment
- School determines the Student Activities account to be used to pay the stipend (reminder, the funds must be in the account at the time the parf is submitted for approval)
- School determines whether the stipend will be a Stipend plus Employer Paid Benefits or a Stipend minus Employer Paid Benefits (click on the Stipend Information link on the Student Activities website under Payroll)
  - Example: If the stipend is \$1,500 and it is a Stipend **PLUS** Employer Paid Benefits
    - Employee will receive a gross amount of \$1,500
    - Employer Paid Benefits will be \$379.05
    - Account used will be charged \$1,879.05
  - Example: If the stipend is \$1,500 and it is a Stipend **Minus** Employer Paid Benefits
    - Employee will receive a gross amount of \$1,120.95
    - Employer Paid Benefits will be \$379.05
    - Account used will be charged \$1,500
- Prior to the assignment starting, the school completes/submits the online/fillable Student Activities Parf. A separate PARF needs to be completed/submitted for each employee.
  - Go to: [http://www.mpsaz.org/student\\_activities/payroll/](http://www.mpsaz.org/student_activities/payroll/)
  - Click on PARF
  - Open the PARF. The PARF should download to your computer (look at the bottom)
  - Click on Enable Content
  - Fill in all fields up to and including the complete 26-digit Account #
  - For the question – Is this account paying for Employer Paid Benefits? Check **YES** if this is a Stipend **PLUS** Employer Paid Benefits. Check **NO** if this is a Stipend **MINUS** Employer Paid Benefits.
  - Type in the amount of the Stipend in the Stipend Amount field
  - Be sure the teacher knows and understands they must meet their Teacher contract hours. Check the box. Reminder - Teachers also need to keep timecards. Blank timecards can be found at: [http://www.mpsaz.org/student\\_activities/payroll/](http://www.mpsaz.org/student_activities/payroll/)
  - Complete the rest of the form and then print it. After printing it, both the employee and an administrator must sign and date the form. Copies of the form should be given to the teacher
  - Scan the form and email to Tina Gooder at: [tmgooder@mpsaz.org](mailto:tmgooder@mpsaz.org)
  - At the end of the assignment or as determined by the school, all completed timecards need to be turned into the secretary or designated person at the school.
    - Note: The employee's total hours worked times \$23.25 need to at least equal the amount of the stipend. Otherwise, the employee will be paid based on the number of actual hours worked times \$23.25. For example, if the stipend was for \$1,500, however, the teacher only worked 10 hours, the teacher will only be paid  $\$23.25 \times 10 = \$232.50$ . Employer Paid Benefits still need to be paid and would be \$58.75 ( $\$232.50 \times 25.27\%$ )
  - The secretary/designated person needs to complete the Multiple Employee Spreadsheet and email it to the school's Student Activities Specialist, with a cc to [tmgooder@mpsaz.org](mailto:tmgooder@mpsaz.org)
    - The Multiple Employee spreadsheet can be found at: [http://www.mpsaz.org/student\\_activities/payroll/](http://www.mpsaz.org/student_activities/payroll/)
  - Student Activities will input an e-par into Visions
  - The e-par will route to the school for the school's approval
  - Employee will be paid in accordance with payroll periods

**NOTE: Percentages used to calculate payroll taxes are subject to change school year to school year.**