

Division: Finance &amp; Risk Management

**Program Characteristics:****Program Description**

The Central Payroll team serves as the essential financial backbone for all Multnomah County employees, including handling all pay for Multnomah County employees. The team's core responsibilities are:

- Taxes and Pensions: Withholding, reporting, and paying employment taxes to all government levels (Federal, State, Local). The team also reports and submits retirement contributions to the Public Employees Retirement System (PERS) and manages the County's IRC §457 Deferred Compensation Program.
- Compliance: Ensuring all wage and timekeeping practices follow Federal and State laws, labor contracts, and County guidelines.
- Deductions: Handling and paying out mandatory deductions from employee paychecks, such as for child support, debt payments (garnishments, bankruptcies, tax levies), and union fees.
- Year-End Reporting: Preparing and issuing tax statements for employees (W-2s) and suppliers (1099s) according to strict regulations.
- Fund Protection: Making sure all tax and pension payments are made on time to avoid fines.
- Efficiency and Sustainability: Supporting sustainability by providing electronic pay (direct deposit) and paperless pay notifications through Employee Self Service.

**Equity Statement**

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by ensuring every employee is paid accurately and on time, maintaining strict compliance with labor laws, and protecting retirement contributions.

**Revenue/Expense Detail**

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$1,323,978	\$0	\$1,389,312	\$0
Contractual Services	\$278,622	\$0	\$195,040	\$0
Materials & Supplies	\$20,568	\$0	\$21,118	\$0
<b>Total GF/non-GF</b>	<b>\$1,623,168</b>	<b>\$0</b>	<b>\$1,605,470</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$1,623,168</b>		<b>\$1,605,470</b>	
<b>Program FTE</b>	7.40	0.00	7.40	0.00
<b>Program Revenues</b>				
Other / Miscellaneous	\$180,000	\$0	\$195,000	\$0
Beginning Working Capital	\$228,272	\$0	\$132,000	\$0
<b>Total Revenue</b>	<b>\$408,272</b>	<b>\$0</b>	<b>\$327,000</b>	<b>\$0</b>

**Performance Measures**

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Average number of payments issued per period	6,120	6,273	6,459
Percent of employees participating in Deferred Comp	70.4%	70.8%	71.5%