

TANNER ELECTRIC COOPERATIVE JOB DESCRIPTION

JOB TITLE: Payroll & Accounts Payable Accountant REPORTS TO: Controller

DEPARTMENT: Accounting/Finance DATE: Sept 2020
FLSA STATUS: Non-Exempt

GENERAL FUNCTION

This is a full-time position that has access to payroll and other financial information requiring a high level of confidentiality. Accuracy and the ability to make proper decisions based on accepted accounting practices and company policies, procedures, and practices, within the limits of assigned responsibility, are required.

The incumbent will process payroll to ensure the accurate and timely payment of wages and other income to employees, as well as prepare and process W-2's, 1099's, and related IRS documents to ensure compliance with state and federal government regulation, company policies and the Collective Bargaining Agreement.

Other duties include processing of accounts payable, as well as unclaimed property. The incumbent will follow generally accepted accounting principles. The position is supervised by the Controller through review of ledgers, reports and observation of daily activities.

SUPERVISORY RESPONSIBILITIES

This is a non-supervisory position.

KEY RESPONSIBILITIES/ESSENTIAL FUNCTIONS

1. Review time sheets for proper hours, general ledger accounts and reference codes, key time sheets and review for accuracy.
2. Complete bi-weekly payroll in an accurate and timely manner. Ensure that all records of hours worked are accurate and reasonable. Communicate with employees and/or supervisory staff to respond to and/or resolve payroll related questions, issues, or concerns.
3. Create and/or modify the payroll system codes and calculation formulas as necessary including payroll deduction codes. Update employee files with appropriate earning, deduction and accrual codes.
4. Collect and process bi-monthly timesheets, obtain supervisory approval of timesheets. Note and investigate time sheet discrepancies. Process any garnishment requests, including payments to appropriate vendors, update employee payroll records for withholding allowances, 401(k) withholdings, and similar items.
5. Monitor and track vacation time, paid time off on both a spreadsheet and in the accounting system. Ensure the amounts reflected on spreadsheet agree with the amounts in the accounting system. Reconcile any differences between spreadsheet and general ledger.

6. Process and close bi-monthly payrolls. Analyze payroll/labor reports for reasonableness and accuracy; submit payroll/labor reports to Controller for further review and transmittal via Umpqua Bank.
7. Prepare payroll journal entries and reconcile outstanding payroll liability accounts.
8. Prepare, print, and distribute annual W-2, W-3, and related IRS forms. Prepare required worksheets and reports and be a source reference for the annual audit.
9. Calculate and deposit bi-monthly payroll taxes with the IRS. Prepare, process and file quarterly IRS Form 941, federal tax return. Prepare, process, file and submit yearly payment for IRS Form 940, FUTA taxes.
10. Prepare, process, and file yearly IRS Form 1096 and Form 1099's for independent contractors and other payees. Issue/mail yearly Form 1099's to appropriate recipients. Maintain Form 1099 reporting for all vendors in A/P system.
11. Keep employee records and computer records updated with current employee information, including current address, telephone numbers, W-4 status, etc. Collect and keep I-9, Employment Eligibility Verification forms. Process and input new hires, terminations, resignations in payroll system. Process and input pay raises, title changes, and similar information in payroll system.
12. Assist auditor with IRS Form 990 reporting. Gather compensation reports, calculate average hours worked, amount of employer-provided taxable and nontaxable benefits, including retirement plans, 401(k) matching, 457(b), medical/dental, HSA, HRA, etc.
13. Process vendor invoices for payment including reviewing invoices for accuracy and matching them against related purchase orders. Ensure vendors are paid on a timely basis, and that discounts for early payments are captured and recorded. Code invoices to appropriate general ledger expense accounts; assign appropriate fiscal month posting date and payment due dates in accordance with vendor payment terms.
14. Prepare and process A/P invoices and make timely payments for employee deductions such as NRECA, AFLAC, and IBEW union dues, and other vendors.
15. Upon payment approval, enter invoices into accounting software module, prepare weekly check runs, and maintain organized report and paid-bill files to include checks and supporting documentation.
16. Run and analyze monthly accounts payable trial balance to ensure payables are properly accruing each month. Incorporate "best practices" for accounts payable processing to ensure all liabilities are accurately and timely recorded.
17. Run reports in accounts payable and general ledger accounting system for outstanding checks. Prepare state filings inclusive of all required documentation and voucher checks to meet Washington State filing, payment requirements, and deadlines.
18. Utilize workflow or other technologies as appropriate to research outstanding issues and void, or void and reissue payments as appropriate.
19. Update accounts payables to ensure outstanding checks, voids, voids and reissues, and similar items receive appropriate abandoned property treatment.

20. Research laws, rules, regulations, and changes to abandoned property laws. Perform yearly due diligence, including preparing letters to send to potential payees. Prepare and file yearly unclaimed property report with State of Washington.
21. Monitor and take calls and/or emails from potential payees for unclaimed property. Respond to questions and resolve issues. Research outstanding checks and determine escheatment period for the type of check issued.
22. Perform data entry work, analyze accounts for accuracy and reasonableness. Assist other departments in clerical functions as workload permits.
23. Maintain work schedule to coordinate priority of workload. Maintain regular and predictable attendance.
24. Assist auditors by providing documents necessary for audit, including copies of checks, vouchers, A/P reports, and similar items.
25. Maintain complete job documentation on duties, procedures, and processes used to complete job functions.

PERIPHERAL DUTIES

26. Perform related duties and responsibilities as assigned by the Controller.
27. Prepare special reports, financial analysis, reconciliations, and other ad-hoc financial reports as needed.

SKILLS, KNOWLEDGE AND ABILITIES

- Knowledge of payroll processes, accounting principles, and pertinent wage and hour regulations.
- Experience with automated accounting systems, Microsoft Word, and Microsoft Excel on an intermediate level is required.
- Ability to organize and prioritize work to meet deadlines and demands of peak workloads—be adept at multi-tasking.
- Ability to work independently with a high degree of accuracy and close attention to detail.
- Ability to effectively communicate, both orally and in writing, with staff members and the public using tact and diplomacy. Incumbent will need to communicate with employees and management on a regular basis, software support technicians, as well as external auditors as a source reference during the annual audit.
- Ability to maintain effective working relationships with other staff and be a positive contributing member in a team environment.
- Ability to develop recommendations to improve routines and procedures in area of assignment.

- Ability to maintain the highest level of confidentiality due to access to highly confidential financial and personal information.

WORKING CONDITIONS/PHYSICAL DEMANDS

Work is performed in an office setting. May be required to lift boxes or files occasionally, usually not exceeding thirty (30) pounds to a height of thirty-six (36) inches on an occasional basis. In addition, the position requires considerable oral and written communication skills and deals with visually presented material.

While performing the duties of this job, the employee is regularly required to sit; use hands and fingers to handle standard office equipment, computers and copiers; reach with hands and arms; and talk or hear. The employee is occasionally required to stand; walk; climb or balance; stoop or kneel.

Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

NON-DISCRIMINATION

Applicants will be evaluated for this position, based on their qualifications, without regard to race, color, national origin, handicap, religion, age or sex.

RECRUITING REQUIREMENTS

Bachelor's degree preferred, or equivalent experience. Prefer two years of experience in payroll, accounts payable, and general ledger duties.