Leap Year Payroll Checklist

Leap years increase the chance of an extra pay period, but the number of pay periods you have can actually vary each year depending on your pay date and frequency.

Use this checklist to navigate payroll with an extra pay period and keep track of everything affected by this change.



Assess Your Employees & Pay Frequency

If you have salaried employees paid weekly or bi-weekly, an extra pay period may affect you. Proceed to Step 2. If you don't, you can stop here. Your payroll won't be affected!



Count Your Pay Periods

If your count results in 26 or 52 pay periods, you have a normal amount of pay periods and won't need to make any changes. If you have 27 or 53, you will have an extra pay period, so proceed to Step 3.



Review Offer Letters, Collective Bargaining Agreements, & Salary Documentation

If these documents state that employees are paid in weekly or bi-weekly installments of equal amounts, you must choose Step 4, Option #1. If these documents only state an annual salary, choose any of the options in Step 4 to account for the extra pay period.

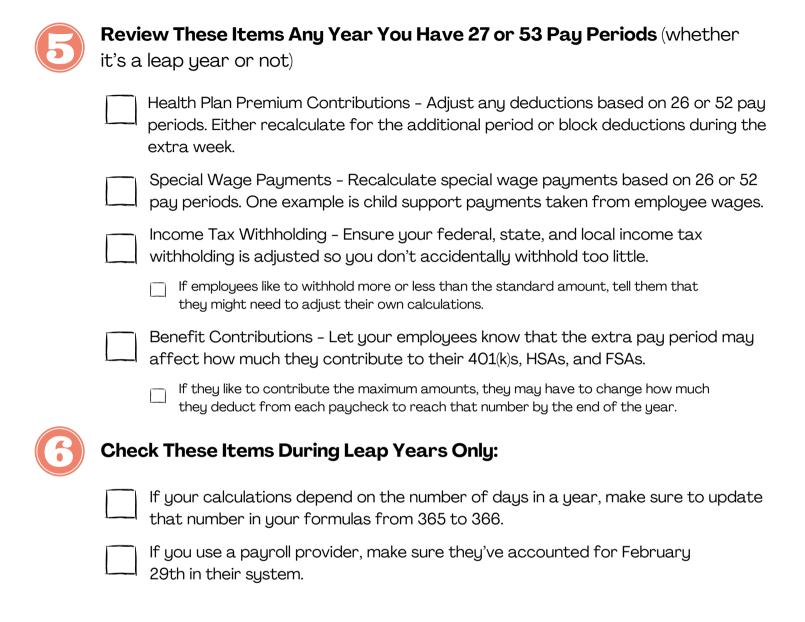
* Collective bargaining agreements are usually very specific about pay periods and compensation, so if you have any, review them carefully



Pick a Payroll Option

- 1. Give employees their regular paycheck amounts with an additional paycheck at the end of the year,
- 2. Divide salaries by 27 or 53 (instead of 26 or 52),
- 3. Divide salaries by a more precise number, or
- 4. Change your pay frequency or pay date.

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Check out our blog for more information.

Then, reach out to us with any additional payroll questions.