Leech Lake Band of Ojibwe
Payroll Department Policies
Accounting Division
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Introduction

The Leech Lake Payroll department operates under the authority and domain of the Leech Lake Reservation Tribal Council and will use all applicable Federal, State and local regulations, stipulations and conditions as guidelines in the administration of its employees. All external stipulations and guidelines must be in compliance with the established procedures and protocols of the Leech Lake Band of Ojibwe. The policies contained herein are strictly guidelines for payroll purposes, general employment references should be directed to the General Administration Personnel Policies. These policies can only be changed/overridden/revised at a regular meeting of the Leech Lake Reservation Tribal Council.

I. Pay Periods

1. Each pay period shall consist of two work weeks and the actual pay checks will not be printed until the morning of payday.
2. The designated work week for the Leech Lake Band of Ojibwe (LLBO) governmental operations is 12:00am Sunday to 11:59pm Saturday.
3. Paychecks are issued on a bi-weekly basis on the second Thursday following the end of the pay period, for a total of twenty-six pay periods per year.
4. Paychecks will be distributed from the Payroll department at the Accounting office to a duly authorized representative from each department/division on the designated paydays at 3:00pm.
   a. Requests for an early check must be authorized by the Division Director in the form of a memo and approved by the Controller. Early checks will only be given for extreme emergencies. The check may be picked up by the supervisor or employee with the approved memo no earlier than 10:00am on payday.
   b. Under no circumstances will an early check be released prior to payday.
5. If the scheduled payday is on a holiday, payday will be the day prior to the holiday.

II. Timekeeping and Reporting

Payment for wages and salaries will be made in accordance with records of work performed.

1. General hours of operation are Monday through Friday from 8:00am to 4:30pm with one 30 minute unpaid lunch break (automatically deducted after six hours of continuous log-in, in the Empower system) and two paid fifteen minute breaks.
2. Some positions and departments have separate operating hours and will have varying schedules as required.
3. Employees shall be paid in increments of fifteen minutes.
4. Periodic internal reviews are to be performed by the Internal Audit division to assure compliance with system controls.
5. Salaries or hourly wages, whether direct or indirect, charged to grants or contracts will be based on documented approval by a responsible
supervisory official such as a Division or Program Director and approved on the Empower timekeeping system.

III. Empower Timekeeping Procedures
The LLBO utilizes the Empower timekeeping system. Controls are established and in place in the system ensuring that disbursement of Tribal funds are for valid services performed.

   1. New employees shall be trained on the procedures for using the Empower time clocks. Employees will be made aware of their individual responsibility for accurate time card preparation at this time. New employees will also be given details on the Empower user website to check leave balances and punches.

   2. The LLBO follows a seven-minute backward, eight-minute forward rounding rule, in calculating hours worked. However, the timekeeping system shall round punch-in and punch out-times according to the scheduled work hours. The system will only calculate time within the parameters of the schedule. Early hours (prior to scheduled time) or late hours (after the scheduled time) that are to be paid must be manually adjusted by the supervisor, with an added comment with a reason for the change.

IV. Supervisor/Division Director Responsibility

   1. It is each Supervisor’s and Division Director’s responsibility to ensure the accuracy of each time record and to authorize it. This includes approval of timecards for individuals that may be on unpaid leave of any kind (hours need to be documented and approved in the system, even for zero hours worked).

   2. Supervisors and Division Directors shall be responsible for the approval of electronic timecards through the Empower timekeeping system. All timecards must be approved at both the Supervisor and Director levels by the end of business on the Tuesday following the end of the pay period.

   3. Overtime hours are to be approved at both the Supervisor and Director levels.

V. Approval Requirements

   1. Until an accurate and complete timecard is approved at both the Supervisor and Director levels on the Empower system, an employee will not be paid.

   2. Timecards not approved at both the Supervisor and Director levels, after end of business on the Wednesday following payday, will require a paper timecard approved by the supervisor and submitted to payroll.

   3. Overtime hours are to be approved by both the Supervisor and Division Director.

   4. Adjustments deemed necessary by the Payroll department may compel them to make inquiries to Division Directors to seek out clarification for unusual
submissions. When adjustments are needed, the payroll department shall keep documentation of adjustments made (e-mails, memos, etc).

5. Manual adjustments (adding pay records or punches) made by the Supervisor or Division Director should be used only on a limited basis. If necessary, Progressive Discipline may be used to correct poor behavior in time clock usage.

6. Persistent manual adjustments made by the Supervisor and/or the Division Director, which may indicate fraud, shall be subject to review up to and including the Executive and/or Deputy Director.

VI. Timecard Adjustments

1. In the event an approved timecard needs to be adjusted, the Supervisor or Division Director must print a copy of the Timecard and Pay Records from the Empower system, list the dates and number of hours that need to be adjusted, indicate the pay type of the hours, sign and date the form and submit it to the payroll department.

2. Overtime hours are to be approved by both the Supervisor and Division Director.

3. These payments will be processed for distribution on Friday following receipt of corrected timecard. Normal time for distribution of Friday paychecks will be 4:00pm.

4. Checks that are not picked up within one week of being issued will be mailed to the employee at the current address on file with the payroll department.

VII. Overtime

1. The LLBO will pay non-exempt employees time-and-a-half (1.5), for all hours actually worked exceeding forty (40) hours in one week, with the exception of law enforcement and emergency medical services. Any type of paid time off, such as holidays, personal leave, funeral leave, admin leave, etc., shall not be used to place an employee over forty (40) hours for overtime purposes.

2. Employees may not average their hours over the two-week pay period. For example: if an employee works thirty (30) hours in one week and fifty (50) hours in the other week, time-and-a-half (1.5) will be paid in the week in which fifty (50) hours are worked.

3. Overtime shall be regulated and determined by the individual needs of the division/department and must be pre-authorized and approved by both the Supervisor and Division Director.

VIII. Exempt and Non-exempt Status

All employees fall into one of two status classifications. Exempt (also known as salaried) or Non-exempt (also known as hourly), this determination is initially made by the Division Director or direct supervisor, but requires the concurrence of the Human Resources Director. The following is a summary of the tools used to determine this status:

1. Salary level test
2. Salary basis test
3. The Duties Test:
It is the policy of the LLBO that all employees are required to track or record all hours worked within the Empower timekeeping system regardless of their exempt status.

IX. **Essential Service Positions**

Some employees and groups of employees are classified as Essential Service. Due to the demands of these positions these employees are required to work when others are not. These positions have irregular work hours and schedules. During Administrative leave time due to inclement weather or other facility-related closings, these positions may still be required to work.

When they are required to work during Administrative leave time, they shall be paid their regular rate of pay.

For federally recognized holidays, these employees shall receive holiday pay at a rate of time-and-a-half (1.5) for hours actually worked within the 24 hour period that is a federally recognized holiday.

The following is a list of departments/divisions that are identified as Essential Services (this list is subject to change and is not necessarily all inclusive):

- Leech Lake Tribal Police Department
- Leech Lake Conservation Officers
- Leech Lake Ambulance
- Leech Lake Security
- Leech Lake A&D Halfway Houses (Technicians)
- Leech Lake Tribal Roads (Roads crews)
- Facilities Maintenance (Shift Workers)

The following is a list of federally recognized holidays:

- New Year’s Day
- Martin Luther King, Jr. Day
- Presidents Day
- Memorial Day
- Independence Day
- Labor Day
- Indigenous Day
- Veterans Day
- Thanksgiving Day
- Christmas Day
X. **Secondary Employment**
An employee may work full-time in one position and maintain a part-time or temporary position in another capacity within the LLBO. Part-time will be interpreted as actual hours worked, not to exceed twenty nine (29) hours per week. Hours shall not be combined between the two positions to create overtime pay. Employees may work two part-time positions, however the combination of the two part-time positions does not necessarily make an employee eligible for full-time benefits.

XI. **Leave**
The LLBO has numerous types of time off, with and without pay. All types of leave require the advance approval of the employee's direct supervisor and Division Director.

1. **Personal Leave**
   Time off with pay is available to regular, full-time employees to provide opportunities for personal pursuits or in the event illness.
   a) Regular, full-time employees begin accruing leave on their start date, but are unable to utilize it until they have successfully completed their 90 day introductory period, and an introductory evaluation is submitted to Human Resources and subsequently, a PAF to the payroll department. Personal Leave accrues as follows:
      i. Each pay period, six (6) hours is accrued, until the beginning of four years of uninterrupted service.
      ii. Each pay period, eight (8) hours is accrued, at the beginning of the fourth year through the sixth year of uninterrupted service.
      iii. Each pay period, ten (10) hours is accrued, at the beginning of the seventh year of uninterrupted service until employment ends, for any reason.
   b) If less than 30 hours is paid to an employee in any given week, no leave will be accrued for that week.
   c) Personal Leave time cannot be paid if there is none accrued. Negative balances shall not be allowed.
   d) Salaried (exempt) employees must use personal leave hours to make up for any hours short of 80 hours in any pay period. Hours worked over 80 per pay period cannot be carried over to another pay period.
   e) In an effort to ensure all employees are utilizing personal leave time, employees will not be allowed to carry over more than 240 hours per calendar year. At the end of the calendar year, December 31, the employee will forfeit any personal leave hours over 240.
   f) Employees who separate from employment shall be paid for unused leave hours up to 240 hours and will forfeit any personal leave hours over 240.
   g) For employees who separate from employment and are subsequently re-hired, the accruals will begin over at six (6) hours each pay period, unless
they are a transfer from another Leech Lake entity and are allowed to use their original hire date from that entity.

h) Under no circumstances will an employee be able to cash out their personal leave hours prior to separating employment.

i) Personal Leave hours cannot be used to grant employees total hours from all pay types, to exceed forty hours per week.

2. Holidays

a. All regular employees with the exception of essential service employees and those that are not regularly scheduled to work the day of the holiday shall receive paid holidays. Essential service or other employees required to work on a holiday, shall receive holiday pay at a rate of time and one half (1.5) for all scheduled work hours within the 24 hour period that is a federally recognized holiday.

b. For regular employees, the LLBO will pay any regular scheduled work hours during any of the holidays listed below, at straight pay for actual hours worked, in addition to the holiday pay. Examples:

i. If an employee works four hours on Memorial Day, their timecard will show four regular hours and eight holiday hours.

ii. If an employee’s regular schedule is Tuesday through Friday at 10 hours per day, and the holiday lands on a Thursday, they will receive 10 hours holiday pay.

iii. If an employee’s regular schedule is Tuesday through Friday at 10 hours per day, and the holiday falls on a Monday, they will not receive holiday pay for that Monday holiday.

c. The following are the pre-approved holidays (subject to change annually):

i. New Years Day

ii. Martin Luther King, Jr. Day

iii. Presidents Day

iv. Good Friday

v. Post-Easter

vi. Native American Day

vii. Memorial Day

viii. Independence Day

ix. Indigenous Day

x. Labor Day

xi. Veterans Day

xii. Thanksgiving Day

xiii. Post –Thanksgiving Day

xiv. Christmas Day

xv. Floating Holiday (at the discretion of the RTC)

d. Part-time employees who work less than thirty (30) hours per week shall be paid at the same rate as their regular hours and regular schedule. Examples:
i. If a part-time employee’s regular schedule is 4 hours per day, they would receive 4 hours holiday pay. If their normal schedule is 6 hours per day, they would receive 6 hours holiday pay.

ii. If a part-time employee would not normally work the day the holiday falls on, they will not receive holiday pay for that day.

3. Administrative Leave – Regular employees may be granted administrative leave for specified reservation and civic duties in which they volunteer for and receive no type of LLBO compensation. Refer to the General Administration Personnel Policies for further details. This type of leave requires supervisor approval. Administrative Leave hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

4. Bereavement/Funeral Leave – Employees will be granted up to 40 hours with pay for the death of an immediate family member, refer to the General Administration Personnel Policies for amount of time granted based on the relationship to the deceased. This type of leave requires supervisor approval. Bereavement Leave hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

5. Educational Leave – Employees may be granted, without pay, time off for educational purposes. Leech Lake Band member employees may be granted up to six hours of paid educational leave per week. In order to qualify for this leave, the employee must provide, in advance, an official copy of their class schedule that illustrates the hours they will be absent from their regularly scheduled work times to their supervisor at the time of the request. Educational Leave hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

6. Election Judge Service - Employees will receive the same paid time off for serving as an election judge in Local, State or Federal elections. Employees may be granted additional paid time off, serving as an election judge provided advance notice is given and approval is granted by the employee’s supervisor; decisions will be made on a number of factors including business needs and staffing requirements. Election Judge Service hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

7. Fitness Leave – Employees shall be granted up to 30 minutes per day of paid time to exercise. This benefit will only be allowed if it does not create a hardship on the program/department/division or affects the employee’s productivity. The supervisors/division directors will make this determination, but all employees should be considered for this benefit. The employee and the supervisor must agree on the time of day and location at which the employee utilizes this policy. If this policy is in any way abused, the opportunity can be taken away from the employee and further disciplinary action can be taken, if applicable. Fitness Leave hours
cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

8. Inclement Weather – The Executive Director will make a decision to close offices when weather creates unsafe conditions. Announcements will be distributed through the chain of command to notify staff of closings. Media broadcasts will be made through the LLBO Text Alerts, KOJB 90.1 FM and possibly other local radio and television stations. Only employees normally scheduled to work at the time of the office closing, due to inclement weather shall receive compensation. Employees on personal leave will not be charged for that and RTC Declared leave will replace the personal leave. Employees on leave without pay or leave of absence will not be compensated. Office closing hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

9. Investigative Leave – When an investigation on matters of potential wrong-doing is initiated, an employee may be placed on investigative leave pending the results of the investigation. Investigative leave may be paid or unpaid, depending on the circumstances. Criminal charges may be a result, depending upon circumstances. If an employee is placed on unpaid Investigative Leave, they may be compensated for lost time if cleared of wrong-doing at the conclusion of the investigation. If an employee is placed on unpaid Investigative Leave, they may not be paid for personal or any other type of paid leave.

10. Jury Duty Leave – Employees shall be granted administrative leave for actual time spent on a jury. This type of leave requires a copy of the subpoena and supervisor approval. Jury Duty hours cannot be used to grant employees total hours from all pay types, to exceed forty hours per week.

11. Leave Without Pay - Employees may be granted leave without pay sporadically, as long it does not exceed an entire pay period. When leave exceeds a full single pay period, a leave of absence needs to be requested.

12. Leave of Absence – Employees may be granted a Leave of Absence when requests are made in writing and in a timely manner. Requests must be made to the immediate supervisor for approval and approved by the division director and a PAF forwarded to Human Resources and subsequently to Payroll, prior to the date of departure.

13. LLBO Family Medical Leave – Covered employees are entitled up to 12 weeks of unpaid, job protected leave following specific circumstances, refer to the Benefits department at Human Resources for specific details.

14. Military Duty Leave – A leave of absence shall be granted because of service in the U.S. Military Reserves. The LLBO will pay up to 80 hours per year for Military Duty. Additional time may be granted and personal leave used. If the employee does not use AL during this time, they will be required to pay any applicable health/dental deductions due while they are on Military Duty Leave. Military Duty Leave hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.
15. **Office Closings** – There may be circumstances in which the safety and welfare of employees is taken into consideration for extenuating circumstances and employees be sent home and offices closed. Only employees normally scheduled to work at the time of the office closing shall receive compensation. Employees on personal leave will not be charged for that and RTC Declared leave will replace the personal leave. Employees on leave without pay or leave of absence will not be compensated. Office closing hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

16. **Short-term Disability** - Employees absent from work as a result of a medical disability may apply for short-term disability coverage. Refer to the Benefits department at Human Resources for specific details.

17. **Traditional Recreational Leave** – Employees may request time off to attend traditional and cultural events, including hunting and gathering activities, provided they request the time off, as soon as possible, in advance. Personal leave or leave without pay may be applied.

18. **Voting** - Employees shall be granted time off with pay to vote in Tribal, Federal, State and Local elections. The amount of time off will be determined by the Executive Director, prior to each scheduled election. Voting hours cannot be used to grant employees total hours from all pay types to exceed forty hours per week.

19. **LLBO Paid Leave** – Leave paid by LLBO (personal, bereavement, inclement weather, administrative, educational, fitness, etc.) shall not be used to extend the employee’s time beyond their normally scheduled hours per day and/or forty hours per work week. In these instances, the paid leave time will only be applied to bring the employee’s total hours to their normally scheduled hours per day and/or forty hours per work week. Examples:
   a. If an employee’s normal schedule is 8:00 am-4:30 pm for a total of 8 hours per day and the office closes at noon thus allowing for 4 hours Admin Leave, but the employee actually works until 1:30 pm with a lunch break, that employee is only entitled to 3 hours of Admin Leave to bring their total to 8 hours for the day.
   b. If an employee has worked 35 hours Monday-Thursday and takes Friday off for bereavement leave, that employee is only entitled to 5 hours bereavement leave to bring their total hours for the week to 40.

**XII. Benefits**

The LLBO has an extensive benefits package. For specific details on all benefits refer to the Benefits department at Human Resources. The following is a list of benefits (this list is subject to change and is not necessarily all inclusive):

- Medical & Dental
- Short Term Disability
- Life Insurance
- Workers Compensation
- Family Medical Leave
• Unemployment Insurance
• Pension – 401K & 403B

XIII. Deductions
Deductions from employee paychecks include both tribally and federally mandated withholdings as well as voluntary deductions. The Payroll department is responsible for mandated deductions, but will not be responsible for monitoring voluntary deductions. Any additional direct payroll deduction requests will be reviewed on a case by case basis and determined by the payroll department.
The monitoring of deductions and accuracy of amounts is the responsibility of the employee. This includes starting and stopping deductions.

1. Federally Mandated withholdings include (this list is subject to change and is not necessarily all inclusive):
   a. Social Security Tax (FICA) at a rate of 6.2% of gross wages and is matched dollar for dollar by the organization and credited to each employee.
   b. Medicare Insurance at a rate of 1.45% of gross wages and is matched dollar for dollar by the organization and credited to each employee.
   c. Federally Mandated student loan repayments.
   d. Internal Revenue Service levies on wages, salary or other income

2. Tribally Mandated Deductions include:
   a. Tribal, State or County child support payments.
   b. Leech Lake Reservation Tribal Court orders

3. Voluntary Deductions may include:
   a. Western Bank of Cass Lake
   b. Che-We heating fuel
   c. Leech Lake Housing Authority
   d. Minnesota Chippewa Tribe
   e. Credit Building Loans (Leech Lake Financial)

Employees should contact the Payroll Department before requesting a voluntary deduction to inquire if that specific deduction has been set up in the Payroll system. All voluntary deductions must be in writing, on a completed Payroll Deduction Request form, and signed by the employee.

XIV. Travel
Employees approved for overnight travel will be advanced mileage, lodging and meals & incidental expenses, according to the General Services Administration (GSA) rates. For more information see Travel Department Policies.

1. Hours Worked
   a. All non-exempt employees (hourly) must be compensated for hours they are driving (in control of the vehicle) while on travel. Passengers in a vehicle shall not be compensated. To control wage expense and overtime costs, exempt employees (salaried) should drive whenever possible.
b. Non-exempt employees (hourly) shall be compensated for any actual travel, training or meeting time outside of normal business hours. Refer to the LLBO Travel Policies and Procedures for more details.

XV. Final Paychecks
When an employee terminates employment, their final paycheck and personal leave payout checks will be processed as follows:

Voluntary termination (resignation)

a. Final paychecks will be processed on the regular pay schedule and will be sent to employee's department for distribution as in the past.
b. Personal leave payout check will be processed the Friday after the final regular paycheck and will be available to pick up at the payroll office at 4:00 pm.
c. Checks that are not picked up within one week of being issued will be mailed to the employee at the current address on file with the payroll department.

2. Involuntary termination (termination or permanent layoff)

a. Final paycheck will be processed the next Friday after the payroll department receives a PAF from HR and will be available to pick up at the payroll office at 4:00 pm.
b. Personal leave payout check will be processed the next Friday after the payroll department receives a PAF from HR and will be available to pick up at the payroll office at 4:00 pm.
c. Checks that are not picked up within one week of being issued will be mailed to the employee at the current address on file with the payroll department.

XVI. Retroactive Pay
In the event an employee receives an increase, or decrease in their rate of pay, depending on the effective date and when the payroll office receives the notification, they may be entitled to retroactive (retro) pay. This is the difference between what the employee has already been paid and what they should have been paid. All retro pay will be processed on the next regularly scheduled payroll.

XVII. Uncashed Paychecks
Any paycheck that has not been cashed within one year of being issued, will be placed in the Unclaimed Payroll Checks account 4.09.9900.20108 until the rightful owner claims the funds. Once available, the list will be published on the LLBO Website with instructions on how to make a claim.

XVIII. Payroll Advances
1. An employee may submit a Payroll Advance Authorization form with their supervisor and division director's consideration and approval.
2. Employees may receive two (2) payroll advances per fiscal year (July 1 - June 30) for any reason.

3. Employees may receive two (2) payroll advances per fiscal year (July 1 - June 30) for extreme emergencies. The employee's division director will determine if the situation is an extreme emergency.

4. Employees may receive a maximum total of four (4) payroll advances per fiscal year (July 1 - June 30). This cannot be overridden by three (3) Tribal Council Signatures.

5. Under no circumstances will an employee be allowed more than four (4) payroll advances per fiscal year (July 1 - June 30).

6. Advances shall be paid at no more than 70% of the employee's net pay based on approved hours on the Empower Timecard system for the next payroll. The amount to be advanced will be calculated by the payroll department.

7. Advances for eligible employees are processed Wednesdays and Fridays of non-payroll weeks. Complete advance requests received by the payroll office by 12:00 pm on Wednesday or Friday will be available for pick up at 4:00 pm from Accounts Payable that day.

8. The employee will have the choice of having the advance deducted in full from the next payroll check issued to the employee or in equal amounts from the next 2 payroll checks.

XIX. Certification

These policies may not be amended except through a regular meeting of the Leech Lake Reservation Tribal Council. Additional policies and operating procedures for the Payroll department may be adopted, so long as they are in no way in conflict or inconsistent herewith.