

# The Pay Stub

Employee Name, Number, Tax Exemptions		Payroll Calendar				Warrant Reference							
B. Books EMPLOYEE NO. 00123456		PAY PERIOD 200501				WARRANT NO. 0352325							
TAX STATUS FED S-00 STATE S-00		ENDING DATE 07/15/05				ISSUE DATE 07/15/05							
		Gross Wages		Taxable Wages		Deductions		Net Pay					
Current		1,572.02		1,461.98		494.75		1,077.27					
Year-to-Date		1,572.02		1,461.98		494.75		1,077.27					
Wage type		Loc	Job	FTF	Rate	Hrs	Gross Wages	Deductions	Wages Subject	Deduction Amount	YTD Total		
Regular Salary		N	134E	1.00			1,516.52	CAIFERS	1,572.02	110.04	110.04		
Career Increment		N	134A	1.00			55.50	AFT 1521A Membe		15.72	15.72		
								FED Income Tax	1,461.98	202.79	202.79		
								Social Security	1,572.02	97.47	97.47		
								Medicare Tax	1,572.02	22.79	22.79		
								CA Income Tax	1,461.98	45.94	45.94		
Total Gross						1,572.02		Total Deductions	494.75		494.75		
Leave Balance		Beginning Balance		Earned This Pay		Used This Pay		Current Balance		Basic Paid Benefits			
										Amount This Pay		Amount YTD	
Vacation, Illness Quota Area										BC Dent PPO ER Pay		20.23	20.23
										BC Med PPO ER Pay		195.56	195.56
										Vision Serv Plan & VOT SU		5.32	5.32
Special Pay Code Area		Paid Absences This Period		Unpaid Absences This Period		Net Pay				Warrant Attached		1,077.27	
		Holiday Pay		0.00									

## 1. HEADING INFORMATION

Code	Description	Examples
Employee NO.	This is the official employee id (it may also be referred to as person id by Human Resource and Payroll Staff). When an employee is hired the person id is the first number given to the employee.	00123456
Tax Status	This describes how the employee is being taxed by the state and federal government.	FED S-01 Federal Single 0 exemptions

FED M-04

Federal Married 4 exemptions

STATE S-02

State Single 2 exemptions

STATE H-05

State Head of Household 5 exemptions

Pay Period	This indicates the year and the payroll period for this pay stub. The first four digits are the year and the last two digits are the pay period. If the employee is paid monthly the range will be from 01 to 12. If the employee is paid semi-monthly the range will be from 01 to 24.	200502 Year 2005, Pay period 2  200614 Year: 2006, Pay period 14
ENDING DATE	This is the pay date. You will be paid regular time up to and including this date. Generally, you will be paid hourly pay and overtime up to a week before this date.	08/01/05
WARRANT NO.	This is the payment number.	0352325
ISSUE DATE:	This is the date the check was delivered.	08/01/05

**2. Current & Year-To-Date Totals**

<b>Code</b>	<b>Description</b>	<b>Examples</b>
Gross Wages: Current	Total Pay for this pay period.	1,572.02
Gross Wages: Year-To-Date	For 2005, this is total pay from July 1, 2005 through the pay date. For all other	1,572.02

years it will be total pay from January 1 through the pay date.

Taxable Wages: Current	This is the total wages that are taxable. For example, CalPERS (retirement) and 403b (tax sheltered annuity) deductions are pre-tax deductions. If your taxable wages are different than your gross wages, please refer to the deductions on your pay stub.	You can compute your taxable wages:  Gross Wages – (Pension + 403b) = Taxable wages
Taxable Wages: Year-To-Date	Total of all Gross Wages minus all pre-tax deductions.	
Deductions: Current	Total of all Pre-Tax and Post-Tax deductions. For this pay period.	
Deductions: Year-To-date	Total of all Pre-Tax and Post-tax deductions from the beginning of the year through this pay period.	
Net Pay: Current	Total Pay you will receive after deductions.	
Net Pay: Year-To-Date	Total Pay you have received after deductions this year.	

**3. Wage Types & Hours**

<b>Code</b>	<b>Description</b>	<b>Examples</b>
Wage Type	A wage type is a description of your earnings.	REGULAR HOURLY
Loc.	Location. This is where you work.	D – District, W -West, H - Harbor, etc.
Job	This is the Job Class Code. It identifies the job you are being paid for.	1348
FTE	Full Time Equivalency. Classified employees who work 40 hours per week have an FTE of 1.0. Faculty who	1.0

teach 30 hours have an FTE of 1.0. Non-teaching faculty will have an FTE of 1.0 for 30 or 35 hours.

Rate: If you are: 50

*Regular Hourly:* your hourly rate will be listed here.

*Regular Salary:* your hourly rate will **not** be listed as you are paid either 12 or 24 evenly divided pay checks each year.

*Full Time Faculty:* your hourly rate will not be listed AS YOU ARE PAID EVENLY THROUGH-out 10 months.

*Adjunct Faculty:* your hourly rate will not be listed as you are paid by the term.

**Spring or Fall**

**Terms:** Pay evenly divided by 5 months.

**Summer Term:** Pay evenly divided by 2 months.

**Winter Intercession:** Pay in 1 month.

Hrs. *Regular Hourly:* the hours you worked will be listed here. 40

*Full time Faculty & Regular Salary:* your hours worked is not listed as you have a regular schedule and are not paid hourly.

*Adjunct Faculty:* Your hours will not be listed as you are paid monthly, by the term.

### Common Wages Types

Code	Description	Formula – Calculation Details
Regular Salary	Full time employee standard pay.	For full time faculty, you can compute <i>Annual regular salary</i> by multiplying regular salary by 10. For classified you can compute annual regular salary by multiplying regular salary by 24 if paid semi-monthly. Multiple by 12 if paid monthly.
Regular Hourly	This indicates the standard pay an hourly employee has received.	
Overtime 1.5 Ti	Time and a half Overtime pay	Full-time monthly classified employees can compute their overtime pay by dividing their Regular Salary / 173.33. Then take the resulting hourly pay and multiple by 1.5.  FULL-TIME monthly classified employees can compute their overtime pay by dividing their Regular Salary / 86.66. Then take the resulting hourly pay and multiple by 1.5.
Retro Wages	Retro wages are paid When an employee receives any earnings for time that was worked before the current	To determine the number of hours

	pay period.  Note: Most Hourly workers (including professional experts) will always receive retro pay.	
Summer Interces	This lists the pay a faculty member receives for working during the summer.	To compute total summer pay multiple this pay amount by two.
Workers Comp	Pay for workers Compensation benefits	
Shift Diff B	Additional Pay for employees who work B shift.	Fixed Rate based upon bargaining agreement
Shift Diff C	Additional Pay for employees who work C shift.	Fixed Rate based upon bargaining agreement
Doctoral Diff T	This lists the Doctoral pay for faculty working during the summer	Fixed Rate based upon bargaining agreement
Responsibility	Responsibility differential (Chair, CDC Director, Counselor, Consulting Instructor, Nurse)	Fixed Rate based upon bargaining agreement
Overbase	Overbase Differential	Fixed Rate based upon bargaining agreement
Language	Language Differential	Fixed Rate based upon bargaining agreement
Computing	Computing Differential	Fixed Rate based upon bargaining agreement
Certificate	Certificate Differential	Fixed Rate based upon bargaining agreement
Bilingual	Bilingual Differential	Fixed Rate based upon bargaining agreement

The differential amounts vary based upon the Personnel SubArea. Please refer to:  
[http://albacore.laccd.edu/hr/documents/reference\\_listing\\_of\\_all\\_differentials\\_final\\_copy.xls](http://albacore.laccd.edu/hr/documents/reference_listing_of_all_differentials_final_copy.xls) for details.

**4. Deductions**

<b>Code</b>	<b>Description</b>	<b>Examples</b>
Deductions	This lists the names of all the before-Tax and after-Tax deductions.	Tax Benefits Retirement Union Dues Tax Sheltered Annuities (TSA's) Flexible Spending Accounts (FSA's) Charitable contributions Garnishments.
Wages Subject	This lists the total amount of your pay that is subject to the deductions percentage. If this area is blank it means the deduction is a fixed amount not a percentage.	
Deduction Amount	This lists the amount being deducted from your pay.	
YTD Total	Total deductions for the year. In 2005 this only includes totals after July 1.	

**Example Deductions**

<b>Code</b>	<b>Description</b>	<b>Formula – Calculation Details</b>
CA Income Tax	California State Income Tax	
FED Income Tax	Federal Income Tax	
Social Security TA	Social Security	Pay multiplied by 6.2%
TSA	Tax Sheltered Annuity. You may elect to have pre-tax contributions invested in a 403b OR 457 account.	Gross Pay multiplied by the percentage you elected. Full time faculty will have TSA's deducted 10 months per year. full time classified will have TSA's deducted 12 months per year.

Medicare Tax		Pay multiplied by 1.45% (2005)
CalPERS	California Public Employees Retirement System	7% Employee contribution based on creditable earnings.
PARS	Public Agency Retirement System	3.5 % Employee contribution based on creditable earnings.
AFT 1521	Union Dues	1.4% contribution from all earnings.
CalSTRS DB Plan	California State Teachers Retirement System	8% Employee contribution based on creditable earnings.
CalSTRS CB Plan	California State Teachers Retirement System	3.75% Employee contribution based on creditable earnings.
FSA Health	Flexible Spending Accounts	This amount is computed by dividing the fixed amount you requested by 10 months. Deduction begins in January and continues until the fixed amount is reached.
Wage Wthldgn	Garnishment	Contact Payroll Department for Details
Untd Negro Coll	Charitable Organization	
United Way	Charitable Organization	
LA Brthrd Crus	Charitable Organization	

- ✓ **Additional charitable organizations are available. For details please refer to:**  
[http://www.laccd.edu/hr/documents/tipsheet\\_setting\\_up\\_a\\_voluntary\\_deduction.doc](http://www.laccd.edu/hr/documents/tipsheet_setting_up_a_voluntary_deduction.doc)
- ✓ **If employees would like to change your TSA percentage:**  
[http://www.laccd.edu/retirement/tax\\_deferred\\_savings/documents/tsa\\_salary\\_reduction\\_agreement.pdf](http://www.laccd.edu/retirement/tax_deferred_savings/documents/tsa_salary_reduction_agreement.pdf)

## 5. Leave Balances

Code	Description	Formula – Calculation
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		<b>Details</b>
Leave Balance	This describes the type of vacation, leave or absence quotas you have available.	
Beginning Balance	This shows the number of leave days you had available at the beginning of the pay period	
Earned This Pay	This shows how many days you earned this pay period	
Current Balance	The total number of leave days available	

### Example Leave Balances

<b>Code</b>	<b>Description</b>	<b>Examples</b>
Class Vacation	Vacation for Classified Employees	34.22
Annual Physical Exam	Physical Exam Day	1.0
Class Illness - Full Pay	Full Pay illness days for classified employees	5.0
Class Illness - Half Pay	Half pay illness days for classified employees	0.0
Class Pers Necessity Leav	Personal Necessity days for classified employees.	5.0
Class Vacation on Prob	Classified Vacation (probation)	67.68320
Class Illness FP on Prob	Classified Illness full pay (probation)	19.0
Class Illness HP on Prob	Classified Illness Half Pay (probation)	76.0
Class Pers Nec Lv On Prob	Classified Personal Necessity Leave (probation)	2.0
Cert Vacation	Certificated Vacation	0.00000
Cert Illness - Full Pay	Certificated Illness Full Pay	0.00000

Cert Illness - Half Pay	Certificated Illness Half Pay	0.00000
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- ✓ To determine leave balances please refer to:
- **Collective bargaining agreement:**  
[http://www.laccd.edu/collective\\_bargaining\\_agreements/](http://www.laccd.edu/collective_bargaining_agreements/)
  - **Classified employees handbook:**  
[http://www.laccd.edu/perscomm/classified\\_employees/documents/classified-employee-handbook.pdf](http://www.laccd.edu/perscomm/classified_employees/documents/classified-employee-handbook.pdf)

#### 6. Board Paid Benefits

Board Paid Benefits	This list the specific benefit you are receiving	BC Med PPO ER Pay
Amount This Pay	This refers to the amount the district paid for your benefits this pay period	
Amount YTD	This refers to the amount the district paid for your benefits so far this year.	

#### Common Benefits

CODE	DESCRIPTION	EXAMPLES
BC Dent PPO ER PAY	Blue Cross Dental PPO Employer Pay	
BC Med PPO ER Pay	Blue Cross Medical PPO Employer Pay	
Vision Serv Plan & VDT	Vision Service Plan & Video Display Terminal	
Basic Life ER Pay	Basic Life Employer Pay	
Kaiser Permanente ER Pay	Kaiser Permanente Employer Pay	
BC Dent PPO ER Pay	Blue Cross Dental PPO employer Pay	
Vision Serv Plan ER Pay	Vision Service Plan Employer Pay	
Safeguard ER Pay	Safeguard Employer Pay	

- ✓ If an employee is working less than .4 FTE you are responsible for 100% of the premium. If you are an adjunct working  $\geq .4$  FTE you must pay 50% of the premium. If you are a full time employee the district pays 100% of the premium. To verify the premium amounts: [http://www.laccd.edu/health/adjunct/documents/adjunct\\_booklet.pdf#page=9](http://www.laccd.edu/health/adjunct/documents/adjunct_booklet.pdf#page=9).
- ✓ To see eligible benefits, please refer to: [http://albacore.laccd.edu/hr/documents/benefit\\_plans\\_matrix.xls](http://albacore.laccd.edu/hr/documents/benefit_plans_matrix.xls)

#### 7. Paid Absences This Period

Paid Absences This Period		
Unpaid Absences this Period		

#### 8. Net Pay

Net Pay	This is the amount paid after all deductions.	
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