

Sample Earnings Statement

This section identifies the pay period (month and year), employee ID, tax status from the employee's W-4, and year to date subject tax. It also displays additional tax withholdings, if any.

This section identifies the employee, with their check delivery department code and their mailing address.

The Earnings section identifies earnings for the pay period.

The Deductions section identifies deductions from the earnings; employer contributions for health and pension programs; applicable gross; and year-to-date amounts.

Additional comments are located at the bottom of the statement.

Oregon State University A Member of the Oregon University System						January 2013 Earnings		Paid: 31 JAN 2013	
Year	2013	Tax Status	Additional Tax	YTD Subject	Summary		Current	YTD	
Pict Code	MO	Federal	M 1	.00	Gross amount				
Pay Id	1	State	M 1	.00	Employee Deductions				
Seq No	0				Net amount				
ID									
Net Pay Distribution									
Net Pay Distribution									
Leave									
		Taken	Accrual	Balance					
Sick Leave		32.00	8.00	123.00					
Vacation Leave		32.00	15.00	243.00					
Compensatory Time		.00	4.50	36.90					
Earnings									
Salary, Unclassified									
Vacation Time Taken HRS 32.00@*									
Deductions									
		Status	Employee	Employer	Applicable Gross	Employee	YTD	Employer	
TFE	Federal Tax	A	307.66	.00		307.66		.00	
TME	Medicare Tax	A	51.67	51.67		51.67		51.67	
TSS	Social Security Tax	A	220.94	220.94		220.94		220.94	
TST	Oregon State Withholding Tax	A	223.83	.00		223.83		.00	
TWC	Workers' Comp Assessment	A	1.98	1.98		1.98		1.98	
CL1	PEBB Basic Life \$5,000	A	1.00	.00		1.00		.00	
CL2	PEBB Life up to \$45K Pre tax	A	3.00	.00		3.00		.00	
IPF	Parking Permit Pre-tax Fall	A	29.66	.00		29.66		.00	
L02	PEBB Spouse/Ptnr Life Post tax	A	1.50	.00		1.50		.00	
L03	PEBB Dependent Life Insurance	A	1.29	.00		1.29		.00	
LAF	PEBB AD&D Ins, Empl/Family	A	10.20	.00		10.20		.00	
LCE	Long Term Care, Employee	A	10.20	.00		10.20		.00	
LST	PEBB Short-Term Disability	A	19.66	.00		19.66		.00	
LTD	PEBB Long Term Disability	A	16.74	.00		16.74		.00	
PSP	PEBB Empl 5 Prcnt Pre-Tax	A	78.78	.00		78.78		.00	
PDT	ODS Dental Traditional Pre-Tax	A	115.91	.00		115.91		.00	
PIH	Pebl, Incentive for HEM	A	-35.00	.00		-35.00		.00	
PMV	PEBB Statewide, Pre-Tax	A	1438.15	.00		1438.15		.00	
PSA	PEBB Employer Contrib Pre-Tax	A	-1575.55	1202.00		-1575.55		1202.00	
PVP	VSP Pre-Tax (Vision Plan)	A	20.49	.00		20.49		.00	
R00	OPSRP IAP Empl Acct Pd for You	A	.00	.00		.00		.00	
Comments									
Leave balances reflect accruals for the current month and leave taken as of 01-JAN-2013									
Notice! W-4 Exempt filing status expires in Feb. If you wish to renew you must submit a new W-4 to Payroll or via MyOSU by Feb. 14, 2013. Non-renewals will be withheld as Single with 0 (zero) exemptions.									

This section provides a summary of the gross earnings, deductions, and net pay for the current month and year to date.

The Net Pay Distribution section indicates the net pay distributed by direct deposit account number and amount.

The Leave section displays leave taken on the last timesheet submitted; leave accrual for the current pay period month; and balances. Balances do not reflect leave taken that has not yet been submitted by timesheet.

Deductions Section:

Deductions and/or credits in the column titled "Employee" are used to calculate the net pay of the employee. The "Employer" column reflects charges to the department, such as pension contributions paid by the University for the employee or other payroll expenses, such as department aggregate charges for benefits.

Both mandatory and voluntary deductions may be withheld from an employee's paycheck. Mandatory deductions are required by law and include State and Federal income tax, Social Security and Medicare, and Workers' Compensation Insurance. The 5% employee premium share amount for the CORE benefit package (Medical, vision, dental, and employee basic life insurance) is also deducted from an employee's paycheck. Voluntary deductions include benefits package deductions (i.e., optional employee life insurance, short-term disability, FSA contributions, etc.), voluntary retirement savings – TDI program, and other deductions authorized by the employee (i.e., Charitable Fund Drive, parking permits, Dixon Recreation membership, etc.).

Employee CORE Health Insurance Benefits

A benefit eligible position is one that is at least .50 fte and is at least 90 days in length. The employer contribution for the CORE benefit package for full-time classified employees and .5FTE or greater unclassified employees is 95%. Part-time classified employees receive a pro-rated contribution towards their benefit package. The CORE benefit package includes the following plans/deductions codes:

Benefit	Deduction Code*
Employee basic life insurance	CL1
Dental Insurance	PD*
Medical insurance	PM*
Vision (Statewide & Providence Choice FT Plans)	PVP
Employee 5% Premium Share**	P5P
Employer Contribution***	PSA
Benefit subsidy for part-time classified employees enrolled in a part-time plan	PST
Opt-out in place of medical insurance or medical/dental insurance	POO or POB
\$40 Premium Subsidy. If monthly salary base is less than or equal to \$2,816. Salary base rate is the full-time equivalent rate. Must be enrolled in a full-time medical plan.	P40

*Deduction Code is a three digit code identifying the deduction/plan. Dental plans start with “PD” and medical plans start with “PM”

**Employee 5% Premium Share, this is the employee’s 5% of CORE premium costs. Part-time classified employees do not have an amount listed under this code.

***Employer Contribution: For full-time classified and .5+FTE unclassified employees, this amount shows at 100% of premium costs for CORE benefits. The employee cost is calculated and shown under the Employee 5% Premium Share deduction code (P5P). For part-time classified employees, the employer contribution is prorated based on the number of hours worked/paid in the pay period.

Part-time classified employees may have additional out of pocket cost for CORE benefits (greater than 5%) based on the prorated employer contribution and the plan/tier they are enrolled in. To determine the total employee cost, add the amounts listed under the above codes together.

If you cover a domestic partner on your CORE benefits package and are required to pay the imputed tax value for that coverage, this will appear on your earnings statement in the earnings section as additional taxable income.

Employees may also sign up for additional optional benefits through PEBB, such as employee, spouse or dependent life insurance (deduction codes “CL2”, “CL3”, “L02”, and “L03”) accidental death & dismemberment insurance (“LAE” or “LAF”), disability insurance (“LST”, “LTD”), long term care insurance (“LCE” and “LCS”), and flexible spending accounts (“PXM” and “PXS”). These are not included in the CORE benefits package and are deducted from the employee’s pay.

On the sample earnings statement, the employee is a full-time unclassified employee who has chosen the PEBB Statewide Plan for medical coverage and ODS Traditional for dental coverage. To determine the employee’s cost of the CORE benefits package, add the following benefit codes together:

Deduction Code	Description	Employee	Employer
CL1	PEBB Basic Life \$5,000	1.00	0
P5P	PEBB Empl 5 Prcnt, Pre-Tax	78.78	0
PDT	ODS Traditional Pre-Tax	115.91	0
PMV	PEBB Statewide, Pre-Tax	1438.15	0
PSA	PEBB Employer Contribution	-1575.55	1202.00
PVP	VSP Pre-Tax (Vision Plan)	20.49	0
TOTAL cost to employee for CORE Benefits Package		78.88	1202.00

PEBB Health Engagement Model (HEM) Incentive and Cost Containment Surcharges

PEBB has three health care and cost containment programs for the 2013 plan year. If you enroll in a medical plan, your participation status in each of these programs will determine if there is any additional cost and/or cashback incentive.

- **Health Engagement Model (HEM):** Available only to employees with active coverage as of October 2012. Participating employees will receive a monthly cashback incentive. This incentive shows as a “negative” deduction, which results in cashback to the employee.
- **Tobacco Use:** A surcharge is assessed based on your and your enrolled spouse/domestic partner’s tobacco use.
- **Spouse/Domestic Partner Other Non-PEBB Employer Coverage:** A surcharge is assessed if your enrolled spouse/domestic partner has other employer group coverage available and does not enroll in that coverage.

Deduction Code	Description	Amount
PIH	PEBB, Incentive for HEM	-17.50 employee only -35.00 employee + spouse/domestic partner
PTS	PEBB Tobacco Surcharge Pre-Tax	25.00 employee or spouse/domestic partner only 50.00 employee + spouse/domestic partner
POS	PEBB Other Cvg Surchg Pre-Tax	50.00

Pension & Voluntary Retirement Deductions

Employees may be eligible for pension contributions, paid for by OSU, if they meet the pension eligibility requirements. For additional information on eligibility, please visit the OSU website at <http://oregonstate.edu/admin/hr/benefits/pension>. Eligible classified employees are automatically enrolled in Public Employees Retirement System (PERS)/Oregon Public Service Retirement Plan (OPSRP). Unclassified employees are given a one-time irrevocable choice between PERS/OPSRP and the Optional Retirement Plan (ORP). Eligible employees receive an employee contribution, paid for by OSU which appears in the deductions section under the “Employer” column (as they are funded by the employer and are not a deduction from your pay). The PERS/OPSRP deduction codes start with “R0” for PERS/OPSRP members and the ORP deduction codes begin with “R1” through “R3” for ORP members. OSU also pays an Employer a contribution, which does not appear on your statement. The Employer portion is used in the PERS/OPSRP system to fund the pension benefit for retiring employees. In the ORP program, the Employer contribution is reflected on the employee’s ORP statement. The Employer contribution is subject to vesting rules for both the ORP and PERS/OPSRP programs.

Employees may also enroll in additional voluntary retirement savings through either the Tax-Deferred Investment 403(b) Plan or the Oregon Savings Growth (457) plan. These deductions will appear with deduction codes beginning with “S”.

Workers’ Compensation

Workers’ compensation insurance provides benefits for workers who are injured as a result of work. Employees are required to pay an assessment by payroll deduction for each full or partial hour of work. The basis for determining the assessment is the number of hours worked. This deduction is shown on your earnings statement as deduction code “TWC”.

State & Federal Income Tax Withholding

Deductions are determined by filing status provided by the employee on their W-4. If no W-4 is filed, employee’s withholding is based on a default of single status with zero dependents. Withholding is determined by formulas provided by Federal and State governments.

Social Security & Medicare Tax

Deductions for Social Security and Medicare tax are based on certain percentage rates set by the Federal government. Yearly maximums are set for Social Security subject wages. Once the maximum amount has been withheld, no further deduction is taken until the following January. The percentage of Social Security and Medicare tax may differ from year to year. Both the rate sheet and the maximum amounts are available on the online Fact Sheet available at the Social Security website at www.SSA.gov.