HUMAN RESOURCE INFORMATION SYSTEM

GROSS-TO-NET CALCULATOR

Revised
March 2014

Human Resource Information System
Gross-to-Net Calculator

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Gross-to-Net Calculator
Introduction, Accessing the Payroll Calculator, and Exiting the Screen

Gross-to-Net is a payroll calculator modeled after the actual payroll calculation program used for state employees' pay warrants. This calculator can be used to project changes in deduction amounts and net pay when there are changes in pay amounts, hours worked, mandatory and voluntary deductions, including all pre-tax deductions such as retirement, insurances, deferred compensation or flexible spending plans. Federal and state tax withholding, retirement rates, OASDI and Medicare (FICA), and insurance deductions are calculated using current rates on HRIS Production.

The Gross-to-Net Calculator is accessed through the employee's timesheet. For instructions on accessing the timesheet, please refer to the HRIS Time Reporting System Manual. When viewing the timesheet, enter "GN" in the header action field to go to the calculator.

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR          PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1     FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------    DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      140.63 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       61.68 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                   70.48 |
 |          ELIG  HOURS    EARNINGS | MEDICARE...:                     24.33 |
 | REGULAR....:     80.00   1,831.20 | RETIREMENT.:EXMPT N PLAN 1       98.52 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:                0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:     0.00 | CR UNION...:           0.00      0.00 |
 | FEDERAL TAXABLE:            0.00 | CHAR ORG...:   0      0.00      0.00 |
 | STATE TAXABLE:             0.00 | DEF COMP...:PP 6     25.00     25.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:          22.89 | FSA/HEALTH.:          0.00      0.00 |
 |                                     | FSA/DEPC...:          0.00      0.00 |
 | ANNUAL GROSS...:       47,611.20 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,831.20 | NET PAY....:                 1,257.34 |
 +-----------------------------------+--------------------------------------+
 R RESTORE H HRDCPY    *SEE HELP SCREEN    PF9 HELP PF12 RETURN CLEAR EXIT
```

It is important to note that while a supervisor or other approver can access the employee's timesheet, they cannot view the employee's earnings and deduction information on the Gross-to-Net Calculator. Employees authorized as Personnel/Payroll Assistants and who have access to the HRIS Employee Information (EI) module are able to access the Gross-to-Net Calculator for all employees to whom they have access through HRIS security. Therefore, they can access the Gross-to-Net Calculator from the employee's time sheet or their EI record. Place a "GN" in the header action field on either of these screens to access the Gross-to-Net Calculator for that employee.

The Gross-to-Net Calculator screen will display all the current information in the employee's record with the exception of the following deduction types: maintenance pay, garnishments, wage assignments, travel advance, miscellaneous deductions, employee org insurances, and miscellaneous insurances. Due to space limitations, you would enter the total of these deductions in the OTHER DEDUCT field in the bottom right hand corner of the screen for an accurate net pay calculation. The dollar amounts for taxable benefits and imputed income do not show up on the Gross-to-Net screen either. See the detailed instructions in this manual on how to enter those deductions to estimate the effect on net income.

Entries on the Gross-to-Net Calculator do not change the employee's record. The changes made on the calculator screen will be reset when you exit that screen or when you restore the calculator to its original setting by entering an "R" in the header action field and pressing "Enter."

Human Resource Information System
Gross-to-Net Calculator

The information contained in this document is also available via on-line HELP screens on the calculator itself. If additional assistance is needed, please contact your Personnel/Payroll Assistant (PA) or the Centralized Payroll Section of the Iowa Department of Administrative Services.

When you first access the Gross-To-Net Calculator, all fields will be initialized with the employee's current information. This same initialization occurs when you enter "R" in the header action field and press "Enter."

Once you have viewed the current pay data, you can modify most fields on the screen and calculate the new amounts based on those changes. On most computer screens, those fields that can be changed will be displayed in a different color. For example, you can change the number of hours per pay period, including overtime hours, the rate of pay, changes to deferred compensation and other deductions, and changing to and from a "pretax" designation.

Once you have completed the "what if" calculations, you may exit the screen by hitting the F12 key on your keyboard. **Making changes on this screen will not result in actual changes being made to your pay or deduction records.** Please work with your PA to make any necessary changes.

A description of the fields on the Gross-to-Net Calculator and instructions on how the fields are used can be found starting on page 13 of this manual.

TO EXIT THE GROSS-TO-NET CALCULATOR

PF12   Returns you to the previous screen (the employee's timesheet, or the EI record, if you have access because you are a PA). The Gross-to-Net Calculator will be reset to the employee's current information when you exit that screen.

CLEAR   Ends the current session and takes you to the Available Applications Menu.

The following pages show examples and screen prints of some of the changes you can make on the calculator to determine how those changes would impact your tax withholdings and net pay.

Human Resource Information System
Gross-to-Net Calculator

Changing Withholding Status on a Form W-4

An employee completes a Form W-4 to change his or her Federal or State withholding allowances. These forms must be signed and turned into their PA for the change to be completed, but the impact of those changes can be seen on the calculator.

To see the impact of a change in the Marital Status, change the field of FILING STATUS. To change the number of withholding allowances for Federal withholding, make the new entry in the field to the right of the FEDERAL WH field name. In the example shown below, that field is in **bold text**. If additional withholding is needed, put the dollar amount in the field to the right of that field. Similar entries are made to the STATE WH fields for changes in the State tax withholding options.

If an employee opts for the supplemental tax withholding rate to be applied to a payment, which is allowed in the case of lump sum payments such as vacation payout, the code of "099" is entered in the field to the right of FEDERAL WH. The current supplemental tax withholding rates are 25% for Federal withholding and 6% for State of Iowa.

```
D3325369     ACTION: _      GROSS-TO-NET CALCULATOR           PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1     FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------    DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      152.33 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       66.19 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                   73.94 |
 |          ELIG  HOURS    EARNINGS | MEDICARE...:                     25.53 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00       0.00 |
 | FEDERAL TAXABLE:             0.00 | CHAR ORG...:    0     0.00       0.00 |
 | STATE TAXABLE:               0.00 | DEF COMP...:PP 6     25.00      25.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6      0.00       0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                     0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00       0.00 |
 |                                     | FSA/DEPC...:          0.00       0.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00       0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:                 1,314.44 |
 +-------------------------------------+---------------------------------------+
 R RESTORE H HRDCPY     *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Pay Changes and/or Overtime Hours Paid

Human Resource Information System
Gross-to-Net Calculator

If you wish to see what impact an increase in pay will make on your deductions and net pay, you only need to change the HOURLY RATE. In the example shown below, a 4.5% increase was applied to the hourly rate shown on the previous page ($22.89 x 1.045% = $23.92). Enter the new hourly rate, hit "Enter" and the following calculation is shown.

```
D3325369     ACTION: _     GROSS-TO-NET CALCULATOR          PRINTER:


+-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
| LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S |
| FIRST NAME ....: JOHN        A +------    DEDUCTION INFORMATION ---------+
| SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      152.33 |
| EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       66.19 |
+------ EARNINGS INFORMATION -------- | OASDI......: Y                   73.94 |
|           ELIG  HOURS    EARNINGS | MEDICARE...:                     25.53 |
| REGULAR....:      80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
| OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600         131.26 |
| HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
| OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ             4.05 |
|*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00       0.00 |
| FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0      0.00       0.00 |
| STATE TAXABLE:               0.00 | DEF COMP...:PP 6      25.00      25.00 |
| PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6      0.00       0.00 |
| FED TAX STATUS.: 1                 | EMP ORG DUE:                     0.00 |
| HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00       0.00 |
|                                    | FSA/DEPC...:          0.00       0.00 |
| ANNUAL GROSS...:        49,753.60 |*OTHR DEDUCT:          0.00       0.00 |
| GROSS PAY......:         1,913.60 | NET PAY....:                 1,314.44 |
+------------------------------------+---------------------------------------+
R RESTORE H HRDCPY        *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

If the employee also had 8 hours of Overtime, enter those hours in the OVERTIME HOURS field, hit "Enter" to see the results of those overtime earnings and the tax deductions and net pay.

```
D3325369     ACTION: _     GROSS-TO-NET CALCULATOR          PRINTER:


 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S |
 | FIRST NAME ....: JOHN        A +------    DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      199.98 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       81.95 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                   85.99 |
 |           ELIG  HOURS    EARNINGS | MEDICARE...:                     29.69 |
 | REGULAR....:      80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      118.39 |
 | OVERTIME...: 2    8.00     287.04 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00       0.00 |
 | FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0      0.00       0.00 |
 | STATE TAXABLE:               0.00 | DEF COMP...:PP 6      25.00      25.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6      0.00       0.00 |
 | FED TAX STATUS.: 1                 | EMP ORG DUE:                     0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00       0.00 |
 |                                    | FSA/DEPC...:          0.00       0.00 |
 | ANNUAL GROSS...:        49,753.60 |*OTHR DEDUCT:          0.00       0.00 |
 | GROSS PAY......:         2,200.64 | NET PAY....:                 1,506.42 |
 +------------------------------------+---------------------------------------+
 R RESTORE H HRDCPY        *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Taxable Benefit – Domestic Partner

Below is an example of the entries on the Gross-to-Net Calculator to estimate the impact of a taxable benefit for a domestic partner. In this example, we will use show an employee who has family coverage for both health and dental using calendar year 2012 rates. The domestic partner is taxable at

both the Federal and State levels since it is not a recognized relationship for tax purposes. The rates for Health and Dental Insurance automatically populate on the Gross-to-Net Calculator based on the code entered. These rates are for the current calendar year based on HRIS Production. The rates are not updated for the upcoming calendar year until all warrants have been written in which the deductions are taken for the current year. The Gross-to-Net Calculator provides a good estimate when making decisions during the Enrollment and Change Period; however, the dollars will vary slightly depending on the rate change.

```
D3325369    ACTION: _     GROSS-TO-NET CALCULATOR          PRINTER:

 +-------- KEY INFORMATION ------------+------ CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S  |
 | FIRST NAME ....: JOHN           A +------ DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00    234.13 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00     90.07 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                 91.08 |
 |           ELIG  HOURS    EARNINGS | MEDICARE...:                   31.44 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1    102.95 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600       131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600        17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ            4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00     0.00 |
 | FEDERAL TAXABLE:           408.23 | CHAR ORG...:   0      0.00     0.00 |
 | STATE TAXABLE:             408.23 | DEF COMP...:PP 6     25.00    25.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00     0.00 |
 | FED TAX STATUS.: 1                 | EMP ORG DUE:                   0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00     0.00 |
 |                                    | FSA/DEPC...:          0.00     0.00 |
 | ANNUAL GROSS...:        49,753.60 |*OTHR DEDUCT:          0.00     0.00 |
 | GROSS PAY......:         1,913.60 | NET PAY....:               1,185.71 |
 +------------------------------------+-------------------------------------+
 R RESTORE H HRDCPY     *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

You will see that $408.23 has been added to both the Federal Taxable and State Taxable fields. This represents $388.65 taxable benefit for health coverage and $19.58 taxable benefit for dental coverage. Those amounts are what the contract holder would have added to their gross income as the taxable benefit of having a domestic partner on their health and dental insurance plans (with Iowa Select as the health plan) for calendar year 2012. (Note: the amounts differ for each insurance plan, for the number of taxable dependents, and the calendar year of insurance coverage.) The amount is then run through the payroll calculator, the fields for FEDERAL WH, STATE WH, OASDI and MEDICARE (FICA) as those are the applicable payroll taxes.

This taxable benefit will be shown on the On-Line Payroll Warrant as pay in the Taxable Benefit field and subtracted back out in the Maintenance field. On the condensed pay stub, it will be shown added and subtracted under the Maintenance fields. You will see that the tax withholding amounts have increased. It is important to note that for the taxable insurance benefit only the first pay warrant of the month will be impacted as that is when the State Share of insurance is paid. The second and third pay warrants of the month will not have the taxable benefit processed on them. (Note: any applicable employee share of the premiums is deducted in both the first and second pay warrants.)

Taxable Benefit – Full-Time Student Over Age 26

Below is an example of the entries on the Gross-to-Net Calculator to estimate the impact of a taxable benefit for a full-time student over the age of 26. In this example, we will show an employee who has family coverage for both health and dental using calendar year 2012 rates. The full-time student over age 26 is taxable at the Federal level only. The rates for Health and Dental Insurance automatically populate on the Gross-to-Net Calculator based on the code entered. These rates are for the current calendar year based on HRIS Production. The rates are not updated for the upcoming calendar year until all warrants have been written in which the deductions are taken for the current year. The Gross-to-Net Calculator provides a good estimate when making decisions during the Enrollment and Change Period; however, the dollars will vary slightly depending on the rate change.

```
D3325369    ACTION: _     GROSS-TO-NET CALCULATOR          PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1     FILING STATUS: S  |
 | FIRST NAME ....: JOHN            A +------  DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      234.13 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       60.63 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                  91.08 |
 |          ELIG  HOURS   EARNINGS | MEDICARE...:                    31.44 |
 | REGULAR....:    80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1     102.95 |
 | OVERTIME...: 2   0.00       0.00 | HEALTH INSC: PLAN SX600        131.26 |
 | HOLIDAY OVT: 2   0.00       0.00 | DENTAL INSC: PLAN DX600         17.91 |
 | OTHER PAY..:                0.00 | LIFE INSC..: PLAN FJ            4.05 |
 |*PAY NOT SUBJ TO RETIRE:     0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:          408.23 | CHAR ORG...:   0      0.00      0.00 |
 | STATE TAXABLE:              0.00 | DEF COMP...:PP 6     25.00     25.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00      0.00 |
 | FED TAX STATUS.: 1               | EMP ORG DUE:                   0.00 |
 | HOURLY RATE....:           23.92 | FSA/HEALTH.:          0.00      0.00 |
 |                                  | FSA/DEPC...:          0.00      0.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:                1,215.15 |
 +----------------------------------+---------------------------------------+
 R RESTORE H HRDCPY     *SEE HELP SCREEN      PF9 HELP PF12 RETURN CLEAR EXIT
```

You will see that $408.23 has been added to the Federal Taxable field. This represents $388.65 taxable benefit for health coverage and $19.58 taxable benefit for dental coverage. Those amounts are what the contract holder would have added to their gross income as the taxable benefit of having one taxable dependent on their health and dental insurance plans (with Iowa Select as the health plan) for calendar year 2012. (Note: the amounts differ for each insurance plan, for the number of taxable dependents, and the calendar year of insurance coverage.) The amount is then run through the payroll calculator, the fields for FEDERAL WH, OASDI and MEDICARE (FICA) as those are the applicable payroll taxes.

This taxable benefit will be shown on the On-Line Payroll Warrant as pay in the Taxable Benefit field and subtracted back out in the Maintenance field. On the condensed pay stub, it will be shown added and subtracted under the Maintenance fields. You will see that the tax withholding amounts have increased. It is important to note that for the taxable insurance benefit only the first pay warrant of the month will be impacted as that is when the State Share of insurance is paid. The second and third pay warrants of the month will not have the taxable benefit processed on them. (Note: any applicable employee share of the premiums is deducted in both the first and second pay warrants.)

Deferred Compensation- Pre-Tax

Another benefit available to State of Iowa employees is the opportunity to enroll in the State's deferred compensation pre-tax program. This deduction lowers your taxable income for purposes of Federal

and State taxes. In the example shown below in Screen 1, an employee is not yet having anything deducted for deferred comp. In Screen 2, they started a deduction of $100.00 from their pay warrant. The entry of "6" is the code used to indicate that $100.00 is deducted from all pay warrants (26 warrants). Notice the difference between the net pay is only $79.22, because this deduction is taken before taxes.

Screen 1

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR       PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1     FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------  DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00     156.08 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00      67.63 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                  73.94 |
 |         ELIG  HOURS    EARNINGS | MEDICARE...:                    25.53 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1     102.95 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600        131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600         17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ            4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0     0.00      0.00 |
 | STATE TAXABLE:              0.00 | DEF COMP...:PP 6      0.00      0.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00      0.00 |
 |                                    | FSA/DEPC...:          0.00      0.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:               1,334.25 |
 +------------------------------------+--------------------------------------+
 R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Screen 2

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR       PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1     FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------  DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00     141.08 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00      61.85 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                  73.94 |
 |         ELIG  HOURS    EARNINGS | MEDICARE...:                    25.53 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1     102.95 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600        131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600         17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ            4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0     0.00      0.00 |
 | STATE TAXABLE:              0.00 | DEF COMP...:PP 6    100.00    100.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:          0.00      0.00 |
 |                                    | FSA/DEPC...:          0.00      0.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:               1,255.03 |
 +------------------------------------+--------------------------------------+
 R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Deferred Compensation- Post-Tax (Roth)

In addition to the pre-tax deferred compensation deduction, a post-tax deferred compensation deduction is allowed (Roth). This deduction is taken as an after-tax deduction and does not lower your taxable income for purposes of Federal and State taxes. In the example shown below in Screen 1, an employee is not yet having anything deducted for deferred comp Roth. In Screen 2, they started a

deduction of $100.00 from their pay warrant. The entry of "6" is the code used to indicate that $100.00 is deducted from all pay warrants (26 warrants). Notice the difference between the net pay is the full $100 since this is an after tax deduction.

Screen 1

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR           PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------   DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      156.08 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       67.63 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                   73.94 |
 |          ELIG  HOURS    EARNINGS | MEDICARE...:                    25.53 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
 | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0     0.00      0.00 |
 | STATE TAXABLE:               0.00 | DEF COMP...:PP 6     0.00      0.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6     0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:            23.92 | FSA/HEALTH.:         0.00      0.00 |
 |                                     | FSA/DEPC...:         0.00      0.00 |
 | ANNUAL GROSS...:        49,753.60 |*OTHR DEDUCT:         0.00      0.00 |
 | GROSS PAY......:         1,913.60 | NET PAY....:                1,334.25 |
 +-------------------------------------+---------------------------------------+
 R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Screen 2

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR           PRINTER:

+-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
| LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S  |
| FIRST NAME ....: JOHN          A +------   DEDUCTION INFORMATION ---------+
| SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:    003   0.00      156.08 |
| EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00       67.63 |
+------ EARNINGS INFORMATION -------- | OASDI......: Y                   73.94 |
|          ELIG  HOURS    EARNINGS | MEDICARE...:                    25.53 |
| REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
| OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN SX600         131.26 |
| HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600          17.91 |
| OTHER PAY..:                 0.00 | LIFE INSC..: PLAN FJ             4.05 |
|*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00      0.00 |
| FEDERAL TAXABLE:             0.00 | CHAR ORG...:   0     0.00      0.00 |
| STATE TAXABLE:               0.00 | DEF COMP...:PP 6     0.00      0.00 |
| PRETAX: Y  PRETAX DATE: XX/XX/XXXX | DC ROTH ...:PP 6    100.00    100.00 |
| FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
| HOURLY RATE....:            23.92 | FSA/HEALTH.:         0.00      0.00 |
|                                     | FSA/DEPC...:         0.00      0.00 |
| ANNUAL GROSS...:        49,753.60 |*OTHR DEDUCT:         0.00      0.00 |
| GROSS PAY......:         1,913.60 | NET PAY....:                1,234.25 |
+-------------------------------------+---------------------------------------+
R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Flexible Spending Accounts (FSA)

Another benefit available to employees is the opportunity to deduct pre-tax dollars for Health flexible spending, Dependent Care flexible spending, or both. On Screen 1, the employee does not have any deductions for an FSA.   On Screen 2, the entries have been made for a $50.00 deduction for each of the FSA's. These deductions occur in the first and second payroll warrants of the month; no deductions are made in the third payroll warrant of the month.

Screen 1

Human Resource Information System
Gross-to-Net Calculator

```
D3325369    ACTION: _    GROSS-TO-NET CALCULATOR          PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------   DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:   003   0.00      156.08 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00      67.63 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                  73.94 |
 |          ELIG  HOURS   EARNINGS | MEDICARE...:                     25.53 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
 | OVERTIME...: 2    0.00      0.00 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00      0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:               0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:     0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:           0.00 | CHAR ORG...:   0      0.00      0.00 |
 | STATE TAXABLE:             0.00 | DEF COMP...:PP 6      0.00      0.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6      0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:           23.92 | FSA/HEALTH.:          0.00      0.00 |
 |                                    | FSA/DEPC...:          0.00      0.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:                1,334.25 |
 +------------------------------------+---------------------------------------+
 R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Screen 2

```
D3325369     ACTION: _    GROSS-TO-NET CALCULATOR          PRINTER:

 +-------- KEY INFORMATION ------------+------- CONTROLS INFORMATION ----------+
 | LAST NAME .....: SMITH              | PP IN MONTH: 1    FILING STATUS: S  |
 | FIRST NAME ....: JOHN          A +------   DEDUCTION INFORMATION ---------+
 | SOCIAL SECURITY: XXX-XX-XXXX        | FEDERAL WH.:   003   0.00      141.08 |
 | EMPLOYEE NUMBER: XXXXX ID:          | STATE WH...: 01 003   0.00      61.85 |
 +------ EARNINGS INFORMATION -------- | OASDI......: Y                  69.74 |
 |          ELIG  HOURS   EARNINGS | MEDICARE...:                     24.08 |
 | REGULAR....:     80.00   1,913.60 | RETIREMENT.:EXMPT N PLAN 1      102.95 |
 | OVERTIME...: 2    0.00      0.00 | HEALTH INSC: PLAN SX600         131.26 |
 | HOLIDAY OVT: 2    0.00      0.00 | DENTAL INSC: PLAN DX600          17.91 |
 | OTHER PAY..:               0.00 | LIFE INSC..: PLAN FJ             4.05 |
 |*PAY NOT SUBJ TO RETIRE:     0.00 | CR UNION...:          0.00      0.00 |
 | FEDERAL TAXABLE:           0.00 | CHAR ORG...:   0      0.00      0.00 |
 | STATE TAXABLE:             0.00 | DEF COMP...:PP 6      0.00      0.00 |
 | PRETAX: Y  PRETAX DATE:  XX/XX/XXXX | DC ROTH ...:PP 6      0.00      0.00 |
 | FED TAX STATUS.: 1                  | EMP ORG DUE:                    0.00 |
 | HOURLY RATE....:           23.92 | FSA/HEALTH.:         50.00     50.00 |
 |                                    | FSA/DEPC...:         50.00     50.00 |
 | ANNUAL GROSS...:       49,753.60 |*OTHR DEDUCT:          0.00      0.00 |
 | GROSS PAY......:        1,913.60 | NET PAY....:                1,260.68 |
 +------------------------------------+---------------------------------------+
 R RESTORE H HRDCPY      *SEE HELP SCREEN     PF9 HELP PF12 RETURN CLEAR EXIT
```

Human Resource Information System
Gross-to-Net Calculator

FIELDS INFORMATION

ACTION   Enter any of the Actions listed at the bottom of the screen.

PRINTER   Printer ID for the HRDCPY Action.

KEY INFORMATION

LAST NAME   Last name of the employee to be displayed.

FIRST NAME   First name of the employee to be displayed.

MIDDLE INITIAL   Middle initial of the employee to be displayed.

SOCIAL SECURITY   Social Security Number of the employee to be displayed.

EMPLOYEE NUMBER   The employee number of the employee to be displayed.

ID   The HRIS User ID of the employee being displayed.

EARNINGS INFORMATION

All fields here can be modified except Regular Earnings, Overtime Earnings, and Holiday Overtime Earnings, Pretax Date, Annual Gross and Gross Pay. These fields are figured for you by the calculator.

REGULAR HOURS   Enter the number of Regular Hours worked.

REGULAR EARNINGS   This is calculated based on Regular Hours worked and Hourly Rate.

OVERTIME ELIG   Enter eligibility code. Valid codes are:

                            0 - Not Eligible for Overtime/Comp Time
                            1 - Eligible for Straight Overtime/Comp Time
                            2 - Eligible for Premium Overtime/Comp Time (Time and a half)

OVERTIME HOURS   Enter number of Overtime Hours worked.

OVERTIME EARNINGS   This is calculated based on Eligibility Code, Overtime Hours and Hourly Rate.

HOLIDAY OVT ELIG   Enter eligibility code. Valid codes are:

                            0 - Not Eligible for Overtime/Comp Time
                            1 - Eligible for Straight Overtime/Comp Time
                            2 - Eligible for Premium Overtime/Comp Time (Time and a half)

HOLIDAY OVT HOURS   Enter number of Holiday Overtime Hours worked.

HOLIDAY OVT EARNINGS   This is calculated based on Eligibility Code, Holiday Overtime Hours and Hourly Rate.

OTHER PAY   Enter the amount of Other Pay. This includes Shift Differential, Standby, Callback, Comp Time Paid, and other one-time or recurring Special Pays.

Human Resource Information System
Gross-to-Net Calculator

*PAY NOT SUBJ TO RETIRE	Enter the total of Terminal Leave Pay, Sick Leave Payout, and other Income Not Subject to Retirement. All of these pay types are subject to Federal Withholding, State Withholding, and FICA, but are not subject to Retirement.
FEDERAL TAXABLE	Enter the amount of Taxable Expense Reimbursements and/or Taxable Benefits to be taxed at the Federal level.
STATE TAXABLE	Enter the amount of Taxable Expense Reimbursements and/or Taxable Benefits to be taxed at the State level.
PRETAX	Enter the pretax indicator. This determines whether Health, Life and Dental Insurances are deducted before or after Taxes, OASDI and Medicare Withholding. Valid codes are: Y – Yes N - No
PRETAX DATE	Date enrolled in Premium Conversion Program.

FED TAX STATUS	Employee's current Federal Tax Code 1 or 4. Their meanings are:
	    1 - Yes, Federal Income Tax Withheld
	    4 - No, Exempt from Federal Income Tax

HOURLY RATE	Enter the Hourly Rate.
ANNUAL GROSS	This is calculated by multiplying Regular Earnings by 26. Note that this amount will not include any overtime, other pay or expenses you may have entered.
GROSS PAY	This is calculated by adding all the Earnings fields together, excluding Hourly Rate and Annual Gross. When you initialize for a new employee or Restore, this amount will include Biweekly Base, Leadworker, Extraordinary Duty, and Longevity.

Human Resource Information System
Gross-to-Net Calculator

CONTROLS INFORMATION

These fields are general Control fields that determine how the Net amount will be calculated. These fields can be modified.

PP IN MONTH   Enter the pay check number of the month. The value entered may affect some deductions. Valid values are 1, 2 and 3.

FILING STATUS   Enter Filing Status for tax purposes. Valid codes are:
        S - Single
        M - Married
        H - Married filing at the Single Rate

DEDUCTION INFORMATION

These are the employee's deductions, with the exception of some voluntary deductions which are listed below and must be entered by the user in the OTHER DEDUCT field. In some fields you can directly enter an amount, and some fields are figured for you based on other information that you provide.

FEDERAL WH   There are three fields here, two of which can be modified.
The first field is Number of Exemptions. Valid codes are the numbers 001 to 099. Entering 099 here will calculate the Federal Withholding based on the current flat withholding rate. The next field is Voluntary Withholding. Any amount you enter here will be added to the amount of Federal Withholding figured for you by the calculator. The last field is total Federal Withholding which is calculated.

STATE WH   There are four fields here, three of which can be modified.
First is State Code, where you may indicate 01 for Iowa or 02 for Illinois. Other state codes are also available, if needed. Contact your Personnel Associate. The second field is Number of Exemptions. Valid codes are the numbers 001 to 099. Entering 099 here will calculate the State Withholding based on the current flat withholding rate. The third field is Voluntary Withholding. Any amount you enter here will be added to the amount of State Withholding figured for you by the calculator. The last field is total State Withholding, which is calculated.

OASDI   This field indicates the employee's applicable code (FICA). The amount will be calculated based on the current OASDI (Old Age Survivors Disability Insurance) field rate. The valid codes are:
        Y = Regular OASDI
        N = Exempt
        P = Police Officer

MEDICARE   The code entered in the OASDI also controls the Medicare portion of FICA. The amount shown in the dollars column will be calculated based on the current Medicare rate.

RETIREMENT   Enter a "Y" or "N" in the EXMPT field to indicate whether the employee is Exempt from retirement deductions. Enter the Retirement Plan for the

employee in the PLAN field. Those plan numbers and their meanings are:

    0 = None
    1 = IPERS Regular
    2 = Judicial
    3 = Police
    4 = IPERS Firefighters
    5 = IPERS Conservation Officers
    6 = IPERS Correctional Officers
    7 = TIAA / CREF Pretax
    8 = TIAA / CREF Posttax

The amount will be calculated based on the rate for the plan entered.

HEALTH INSC   You can enter a different plan code here. Check with your Personnel Assistant for other valid plan codes. The Health Insurance deduction will be calculated according to the rates for that plan. Health Insurance is only deducted from the first and second pay checks of the month (PP IN MONTH equal to 1 or 2).

DENTAL INSC   You can enter a Plan Code here. Check with your Personnel Assistant for valid plan codes. The Dental Insurance deduction will be calculated according to the rates for that plan. Dental Insurance is only deducted from the first and second pay checks of the month (PP IN MONTH equal to 1 or 2).

LIFE INSC   You can enter a Plan Code here. Check with your Personnel Assistant for other valid plan codes. The Life Insurance amount will be calculated according to the rates for that plan. Optional Life Insurance is only deducted from the pay check for the pay period in which the first of the month falls. The gross-to-net calculator will only show the life insurance deduction when PP IN MONTH is 1.

CR UNION   Enter an amount to be deducted for Credit Union. The employee's record will indicate the pay check in the month that this deduction is taken. It can be taken out of the first pay check of the month, the second pay check of the month, the first and second (24 per year), or all pay checks (26 per year).

CHAR ORG   One Gift deductions are entered here. In the first field, enter the pay check to deduct. Valid entries here are the numbers "0" through "4". Their meanings are:

0 - No deduction
1 - Deduct first pay check only
2 - Deduct second pay check only
3 - Deduct first and second pay checks
4 - Deduct all pay checks

There is also a field where you can enter an amount to deduct, and a field that displays what was actually deducted. If the pay check to deduct does not allow for this deduction, the display field will be zeroed out. However, the amount that you entered in the dollar field will remain until you change it or leave the session.

DEF COMP	Enter your pretax Deferred Compensation deduction here.
DC ROTH	Enter your posttax Deferred Compensation deduction here.

In the first field, enter the pay check to deduct using the following codes. This field must be the same for pretax and posttax deductions. Valid entries and their meanings are:

Entry Meaning	*Deductions Per Year*
0 - No deduction	0
1 - Deduct first pay check only	12
2 - Deduct second pay check only	12
3 - Deduct first and second pay checks	24
4 - Third pay period only	2
5 - All pay periods	26

The next field is where you enter an amount to deduct. If the pay check to deduct does not allow for this deduction, the display field will be zeroed out. However, the amount that you entered in the dollar field will remain until you change it or leave the session.

EMP ORG	The employee's Employee Organization dues code is shown on this line. If the code is found, the Local Number will be displayed and the amount for dues will show in the amount column. Most Union Locals take dues from all pay checks, but there are a few that only take them from the first and second pay checks in the month. If you are not sure of your Union Local's number, please check with your Personnel/Payroll Assistant.
FSA/HEALTH	You can enter an amount here for your Health Flexible Spending Account. This amount is only deducted from the first and second pay checks of the month. (PP IN MONTH equal to 1 or 2)
FSA/DEPC	You can enter an amount here for Flexible Spending for Dependent Care. This amount is only deducted from the first and second pay checks of the month. (PP IN MONTH equal to 1 or 2)

OTHR DEDUCT — Total of all other post-tax deductions, including maintenance pay, garnishments, wage assignments, travel advance, miscellaneous deductions, employee org insurances, and miscellaneous insurances. **You must enter the total of these deductions for an accurate net pay calculation.** If you have used the Pay Not Subj to Retire field to enter the Taxable Benefit or Imputed Income, you must put the same dollar amount in this field to deduct the dollars. If you use the Taxable Expense Line, no entry is needed here.

NET PAY — This is the Net Pay after all the deductions have been computed and subtracted from the Gross Pay.

WARNINGS AND MESSAGES

EMPLOYEE NOT FOUND

You have entered a name that is beyond the last name in the index. Try again with a name closer to the beginning of the alphabet.

SOCIAL SECURITY NUMBER NOT FOUND

The social security number you have entered could not be found.

EMPLOYEE NUMBER NOT FOUND

The employee number you have entered could not be found.

NOT ELIGIBLE FOR OVERTIME PAY

There is an "0" in overtime eligibility (not eligible) and overtime hours are greater than zero. Either make the employee eligible for overtime to figure the overtime or zero out the overtime hours field.

NOT ELIGIBLE FOR HOLIDAY OVERTIME PAY

There is an "0" in holiday overtime eligibility (not eligible) and holiday overtime hours are greater than zero. Either make the employee eligible for holiday overtime to figure the overtime or zero out the holiday overtime hours field.

PAY PERIOD (PAY CHECK) TO DEDUCT IS INCOMPATIBLE WITH AMOUNT

You have entered a "0" in the PP IN MONTH field (No deduction) and left an amount in the amount field. Either change the PP-to-deduct field to a deductible pay check or zero out the amount field.

EMPLOYEE ORGANIZATION NOT FOUND

An invalid Employee Organization Code was entered and the Local could not be found. Enter a valid code.

PRINTER ID NOT FOUND

An invalid Printer ID has been entered. Enter the correct Printer ID.

Human Resource Information System
Gross-to-Net Calculator

The following messages appear for informational purposes only. They will appear after Net Pay has been calculated and are designed to alert you to situations that could easily be overlooked.

** WARNING ** CHARITABLE ORG WAS NOT DEDUCTED FOR THIS PP IN MONTH

This message is designed to alert you that the pay check to deduct for Charitable Org does not allow the amount you have entered to be deducted in this pay check number of the month.

** WARNING ** DEFERRED COMP WAS NOT DEDUCTED FOR THIS PP IN MONTH

This message is designed to alert you that the pay check to deduct for Deferred Comp does not allow the amount you have entered to be deducted in this pay check number of the month.

** WARNING ** CHAR ORG AND DEF COMP WERE NOT DEDUCTED FOR THIS PP IN MONTH

This message is designed to alert you that the pay check to deduct for both Char Org and Deferred Comp does not allow the amount you have entered to be deducted in this pay check number of the month.

NOTE - THIS IS THE 3RD PP IN THE MONTH. SOME DEDUCTIONS MAY BE AFFECTED.

This message only appears if you are using the calculator in a pay period that is the third pay day of the month. It will only be displayed the first time you see the screen or when you change to a different employee. Once you hit the ENTER key, this message will disappear. Most of the voluntary deductions can be affected when the pay check number in the month is "3". To avoid this, change the control field PP IN MO to "1" or "2".

DEDUCTIONS EXCEEDED GROSS PAY; SOME HAVE BEEN ZEROED OUT. SEE HELP FOR INFO.

When the deductions from gross pay exceed the gross pay, deductions are zeroed out in a specific order. The entire deduction will be zeroed out. The order of those zeroed out is:

1. Credit Union
2. Charitable Contributions (One Gift)
3. Posttax Deferred Compensation
4. Pretax Deferred Compensation / Annuity
5. Employee Org Dues
6. Flexible Spending – Dependent Care
7. Flexible Spending – Health
8. Life Insurance
9. Dental Insurance
10. Health Insurance
11. State Extra Withholding
12. Federal Extra Withholding
13. Other ("Other" includes maintenance, garnishments, wage assignments, travel advances, miscellaneous deductions, and employee org insurances.)
14. Retirement
15. State Withholding
16. Federal Withholding
17. FICA

Human Resource Information System
Gross-to-Net Calculator

It is important to note that in the <u>actual</u> payroll calculation program, the order of zeroing out deductions differs from this calculation because each field is zeroed out separately. Several deduction types must be added together in the "Other" field on the Gross-to-Net Calculator due to space limitations on the screen. The deduction list as used in the actual payroll calculation program is shown below:

1. Miscellaneous Insurances and Professional trade organizations
2. Credit Union
3. Charitable Contributions (One Gift)
4. Posttax Deferred Compensation
5. Pretax Deferred Compensation / Annuity
6. Miscellaneous Deduction (deduction from net pay for a repayment other than wages)
7. Regular Maintenance (deductions for the use of a State vehicle or payment for rent or meals)
8. Employee Org Dues
9. Employee Org Insurance
10. Flexible Spending – Dependent Care
11. Flexible Spending – Health
12. Life Insurance
13. Dental Insurance
14. Health Insurance
15. Extra State Withholding
16. Extra Federal Withholding
17. Garnishments
18. Wage Assignments
19. Travel Code (deductions for employees with permanent travel advances)
20. Retirement
21. State Withholding
22. Federal Withholding
23. FICA

Human Resource Information System
Gross-to-Net Calculator

Quick Reference

A. Change in the Marital Status - change the field of FILING STATUS.

B. Change the number of withholding allowances - make the new entry in the field to the right of the FEDERAL or STATE WH field name

C. Additional withholding - put the dollar amount in the field to the right of FEDERAL/STATE WH field.

D. Flax tax – enter 099 in FEDERAL OR STATE WH field name

E. Impact an increase in pay will make on your deductions and net pay - change the HOURLY RATE

F. Impact of OT or additional hours – enter hours

G. Impact of a taxable benefit for a domestic partner. - Enter amounts in Federal & State taxable.

H. Impact of a taxable benefit for a full-time student over the age of 26. – Enter amount in Federal taxable only

I. Impact of Deferred comp – enter amount in Deferred comp or DC Roth

J. Impact of Flex – enter amount in FSA health or FSA dental

K. Impact of wage assignments or garnishments – enter amount in "other deduct"

L. Impact of sick/vacation payout – enter amount in "income not subj to retire"

M. Other pay – enter in other Pay field

Human Resource Information System
Gross-to-Net Calculator

```
   D3325369    ACTION: _    GROSS-TO-NET CALCULATOR         PRINTER:

   +-------- KEY INFORMATION ------------+------ CONTROLS INFORMATION ----------+
   | LAST NAME .....: SMITH               | PP IN MONTH: 2     FILING STATUS: M  |
   | FIRST NAME ....: KENT                +------ DEDUCTION INFORMATION ---------+
   | SOCIAL SECURITY: 123-45-6789         | FEDERAL WH.: 003     0.00     203.18 |
   | EMPLOYEE NUMBER: 12345 ID: KSMITH    | STATE WH...: 01 000  0.00     130.40 |
   +------ EARNINGS INFORMATION -------- | OASDI......: Y                158.65 |
   |         ELIG  HOURS    EARNINGS | MEDICARE...:                   37.10 |
   | REGULAR....:      80.00   2,578.40 | RETIREMENT.:EXMPT N PLAN 1    153.41 |
   | OVERTIME...: 2    0.00       0.00 | HEALTH INSC: PLAN CX600        0.00 |
   | HOLIDAY OVT: 2    0.00       0.00 | DENTAL INSC: PLAN DX600       19.57 |
   | OTHER PAY..:                 0.00 | LIFE INSC..: PLAN HT           0.00 |
   |*PAY NOT SUBJ TO RETIRE:      0.00 | CR UNION...:          0.00     0.00 |
   | FEDERAL TAXABLE:             0.00 | CHAR ORG...:    0     0.00     0.00 |
   | STATE TAXABLE:               0.00 | DEF COMP...:PP 3     37.50    37.50 |
   | PRETAX: Y  PRETAX DATE: 03/26/2007 | DC ROTH ...:PP 3     0.00     0.00 |
   | FED TAX STATUS.: 1                 | EMP ORG DUE:                   0.00 |
   | HOURLY RATE....:            32.23 | FSA/HEALTH.:          0.00     0.00 |
   |                                    | FSA/DEPC...:          0.00     0.00 |
   | ANNUAL GROSS...:        67,038.40 |*OTHR DEDUCT:          0.00     0.00 |
   | GROSS PAY......:         2,578.40 | NET PAY....:                1,838.59 |
   +------------------------------------+--------------------------------------+
   R RESTORE H HRDCPY      *SEE HELP SCREEN      PF9 HELP PF12 RETURN CLEAR EXIT
```

Callout labels (left column): F, F, M, L, G, H, G, E

Callout labels (right top box): A, B, D, B, D, C

Callout labels (right bottom box): I, I, J, J, K