



Sample Leave and Earnings Statement

This is an example of the Department of Interior (DOI) Leave and Earnings Statement that will be mailed to your home address on August 31st. DOI's format only displays information pertinent to you, meaning if you do not have a specific type of deduction, leave, or bond, then a field for that type information will not appear. The changes that you will see in your Leave and Earnings Statement (described below) and W-2s are very similar to those you would experience if you changed agencies. Contact your Payroll office with any questions or concerns.

<<Payroll Specialist, Formal Title>>
 <<Address Line 1>>
 <<Address Line 2>>
 <<Address Line 3>>
 <<City>>, <<State>> <<ZIP>>

LEAVE AND EARNINGS STATEMENT

PAY PERIOD: 04 ENDING DATE: 2000-02-12

PAGE 1 OF 1

NET PAY
 \$ 963.06
 TO: BANK
 ABA #: 102000076

SMITH, JOHN
 1234 ANY STREET
 BALTIMORE

MD 21201

EMPLOYEE IS RESPONSIBLE FOR VERIFICATION OF PAY, DEDUCTIONS, AND LEAVE.

DESCRIPTION	CURRENT P/P HRS	AMOUNT	ADJUSTMENTS HRS	AMOUNT	TOTAL YTD	***BASIC INFORMATION***						
E EARNINGS/OTHER PAY						SSN XXX-XX-6789						
REG \$ 16.90 PH	80.00	\$1352.00				PAY- PLN/GR/ST GS/08/07						
OVT \$ 16.90 PH	12.00	\$202.80				SALARY - (PA) \$35261						
FLSA PREM	12.00	\$101.41				SCD (LEAVE) 75- 01-02						
GROSS PAY		\$1656.21			\$5774.48	FLSA CLASS NON-EXEMPT						
F DEDUCTIONS						CUM RET AGENC \$55616.28						
RETIREMENT CSRS 7.000%		\$94.64			\$376.26	TSP (AMT/PTC) 2%						
MEDICARE 1.450%		\$24.02			\$83.73	CAN#: 4000113						
FEDERAL TAXES		\$144.86			\$453.13							
MARRIED/4 EXEMPT/0 EXTRA												
STATE TAXES MD		\$103.57			\$348.70							
MARRIED/4 EXEMPT/0 EXTRA												
HLTH INS 105		\$56.58			\$219.77							
BOND		\$15.00			\$60.00							
UNION		\$6.00			\$24.00							
CHARITY		\$1.00			\$4.00							
DISCRET ALLOT		\$25.00			\$100.00							
SAVINGS ALLOT 999888777		\$158.00										
THRIFT LOAN 9612345-Z		\$37.44										
TSP. FUND		\$27.04			\$107.50							
TOTAL DEDUCTIONS		\$693.15			\$1777.09							
						YTD TAXABLE EARNINGS						
						FEDERAL \$5666.98						
						STATE MD \$5666.98						
						*****SAVINGS BONDS*****						
						NO ISSUED P/P BALANCE						
						1 \$22.50						
						2 \$22.50						
						3 100.00						
J ***AGENCY CONTRIBUTIONS***												
ITEM P/P YTD												
CSR REGULAR \$115.06 \$454.44												
MEDICARE \$24.02 \$83.73												
HLTH INS \$142.27 \$561.75												
						K						
						CHECK MAILING ADDRESS						
						W-2 MAILING ADDRESS						
						1234 ANY STREET						
						BALTIMORE MD 21201						
L LEAVE TYPE	CAT (8)	LVYR C/0	ADJ	ACCRD PP	YTD	USD PP	YTD	ADV	BAL AVAIL	PROJ YR END	MAX C/O	USE / LOSE
ANN		240.00		8.00	24.00	9.00	27.00		237.00	184.00	240.00	181.00
SICK		468.45		4.00	12.00	9.00	9.00		471.45			
CREDIT									1.00			
RST AN							16.00		54.00			
ADMIN							1.15					
REL CT							8.00		-8.00			

REMARKS/MESSAGES: PAY/LEAVE QUESTIONS? CALL PAYROLL HOTLINE (303) 969-7732; FROM HOME 1-800-662-4324

- You should save your last NASA-produced Leave and Earnings Statement on August 17th as a record of your NASA-tracked cumulative retirement information. (NASA Payroll will save them as well.)
- DOI's year-to-date (YTD) leave columns for Annual Leave, Sick Leave, Military Leave, LWOP, and AWOL will show the entire year's YTD.
- DOI's YTD columns for Credit time, Comp time, Religious Comp time (used or earned), Restored Annual Leave, and Time Off will only display August-to-date information for 2004; however the leave balances will show the current value.

DOI LEAVE AND EARNINGS STATEMENTS (LES)

The most noticeable difference about the new pay slip will be its appearance. It is divided into three main sections: the **Header**, the **Body**, and the **Remarks/Messages**. Below are brief descriptions of the three sections. The descriptions are keyed to the attached mock sample of the pay slip. (The letters only appear on the sample as a reference guide.)

Header

- A. Return Address.** All undeliverable pay slips will be returned to this address.
- B. Leave & Earnings Box.** Displays the pay period number, the ending date, and the page count. Pay slips can consist of multiple pages, each mailed in a separate envelope, if necessary.
- C. Net Pay Box.** Indicates the amount of the employee's net check and the place of disbursement, i.e., BANK, HOME, AGENT. If check mailing information is not present, the check will be sent to the Designated Agent. All employees will receive a pay slip even if there is no net pay. If the net pay amount displays all zeros, and a salary payment was received, call your Payroll Liaison immediately.
- D. Name and Address.** The employee's name will appear as it is stored in the system. The address will be the employee's home address.

Body

The body is divided into nine distinct categories that include the employee's pay and leave data and basic personnel information. These sections provide a brief description of the employee's specific type of payment or deduction; current pay period hours worked and amounts; the year-to-date (YTD) totals since paid by FPPS; and prior pay period adjustments.

- E. Earnings/Other Pay.** Indicates the pay rate per hour (PH), the number of hours worked [regular, overtime, and Fair Labor Standards Act (FLSA) premium], the gross amount and total year-to-date (YTD) since paid by FPPS gross payments. All other types of payments will be displayed separately. If there is an adjustment from a prior pay period, those hours and/or amounts will be displayed under "Adjustments."
- F. Deductions.** Displays the deduction types and amounts. Only those deduction types that are subtracted from the gross amount will be printed on the current pay slip. The total YTD since paid by FPPS figures will be displayed for any deduction types that may be needed for tax preparation purposes.

Every employee can have up to four discretionary allotments and up to sixteen savings allotments. Discretionary allotments may be sent to a mailing address or through electronic funds transfer (EFT); whereas, savings allotments MUST be sent through EFT. The pay slip will only have one line for the discretionary allotment field. If there is more than one discretionary allotment, the total amount will be shown. For savings allotments, a routing number will

be displayed next to the corresponding dollar amount. For a Thrift Loan, the reference number will be displayed next to the loan amount.

- G. Basic Information.** Displays critical data from FPPS, including the Social Security Number, salary information, service computation date, FLSA code, cumulative retirement balance, and Thrift biweekly deduction amount or percentage. The cumulative retirement will only display retirement deductions made since implementation to the new system. Your retirement ending balances have been transferred to the Office of Personnel Management.
- H. YTD Taxable Earnings.** Includes all earnings that were subject to Federal, State, or local taxes for the current pay year since paid by FPPS.
- I. Savings Bonds.** Lists all of the active bonds. If a bond has been issued in the current pay period, the purchase price of that particular bond will be displayed. The pay slip will indicate the current bond balance, if applicable.
- J. Agency Contributions.** The LES displays an amount for all the employee's benefits to which the Agency also contributes (such as Civil Service Retirement, health insurance, etc.). The description, pay period amount, and YTD totals since paid by FPPS will be printed.
- K. Check Mailing Address/W-2 Mailing Address.** If the employee's net salary payment is not electronically sent to a financial institution or back to DOI, as signified by "BANK" or "AGENT" in the Net Pay Box, an address will be displayed to show where the net check was sent. The "W-2 Mailing Address" is the same as the address in "D" above. (Only 66 NASA employees with special situations take advantage of this option.)
- L. Leave.** Displays the leave the employee currently has. This includes the types of leave that the employee has available, the leave balances, the employee's leave category, maximum carry-over and the use/lose amount.

The leave section includes an adjustment (ADJ) column, which displays the leave to be added or deducted as a result of prior leave correction(s); and the projected-year-end (PROJ YR END) column, which estimates the amount of annual leave that will be accrued from the current pay period through the end of the leave year. The leave types that can be printed on the pay slips will include annual, sick, credit hours, restored annual leave, administrative leave, regular compensatory time, religious compensatory time, leave share (transfer), and military. However, only those types of leave applicable to the employee will be displayed.

Remarks/Messages

The message section will provide any general information that will be useful to the agency or specific information to the employee, such as advance notice of compensatory time expiration.