

Top Portion

This section contains identification and payment information for the employee

- **Employee Name** : First, Middle , Last. Employee Subtitle which is an internal classification.
- **Employee ID** : Displayed as 00000-00000
- **Pay Period Ending** : The last day of the 14 day period included in this paycheck.
- **Check Date** : Date printed on check indicating when funds are available.
- **Biweekly** : What your position and pay progression earns for a full pay period. For the 16-17 school year, annual salary divided by 21.7 for 10 month employees. Annual salary divided by 261 for 12 month employees.
- **H.I. Plan** : The wage continuation plan that you are enrolled in. Wage continuation is a voluntary insurance. If this block is blank, you are not enrolled in a wage continuation plan, or not yet eligible.
- **Agency** : The funding source for your position.
- **Org** : Location assigned as your payroll location.
- **YTD Federal Tax Earnings** : Year-to-date earnings that have been subject to federal tax withholding.
- **YTD FICA Earnings** : Year-to-date earnings that have been subject to FICA withholding.
- **YTD FICA Med Earnings** : Year-to-date earnings that have been subject to FICA Medicare withholding.
- **YTD Gross Wages** : Year-to-date gross wages.
- **Check Number** : Identifier for check.
- **Federal Tax Earnings** : Amount of this paycheck's earnings that are subject to federal tax withholding.
- **FICA Tax Earnings** : Amount of this paycheck's earnings that are subject to FICA withholding.
- **FICA Med Earnings** : Amount of this paycheck's earnings that are subject to FICA Medicare withholding.
- **Retirement Earnings** : Amount of this paycheck's earnings that are subject to Retirement deduction.
- **Gross Wages** : Total wages paid in this paycheck.
- **Net Pay** : Wages minus deductions paid in this paycheck. This field is blank if you have direct deposit.
- **Direct Deposit** : Wages minus deductions paid in this paycheck. Amount that will be deposited in your account.

Pay Portion-Middle Left Section

All pay events are listed in this section of the check. Each type of pay is listed separately. Base pay for your regular position will be listed first, then reserve, if appropriate. This is followed by leave pay, extra curricular pay, overtime and other pay events.

Pay Category- Type of Pay.

Rate – Pay rate for this category. This is only used for pay types with an attached rate, i.e. EC, Overtime, Per Diem pay.

Units – For absence, units indicate number of days. A minus associated with a leave indicates a coding reversal. For hourly pay, units indicate number of hours. For daily pay, units indicate number of days.

Amount – Total paid or subtracted (indicated by a minus sign) for this pay type.

The most common pay categories are:

- **Base Pay** Salary earned from your base position. Absences are subtracted from this figure.
- **Reserve Accr** Portion of earnings placed into your reserve account.
- **Reserve P/O** Amount paid from your reserve account.
- **Personal Ill** Pay for personal illness day(s). Also indicates the number of personal illness days used in the pay period.
- **Personal Lv** Pay for personal leave day(s). Also indicates the number of personal leave days used in the pay period.
- **Vacation** – Pay for vacation day(s). Also indicates the number of vacation days used in the pay period.
- **Invalid Lv** Absence day for a probationary employee; therefore, you received an unpaid leave day.
- **No Avail Lv** There was no available leave day(s) of the type coded; therefore, you received an unpaid leave day(s).
- **Lv W/O pay** Approved leave without pay.
- **Unauthorized** Unauthorized leave without pay.
- **Other Comp** Days paid from workers' compensation.
- **Other Supp** Supplement to your workers' compensation payment.
- **B/A****** Balance account reclaiming overpayment made to the employee. This is subtracted from gross.

Deduction Portion – Middle Right Section

Deductions can be separated into three categories. Mandatory deductions, which include taxes and retirement, must be withheld. The withholding percentages are set by the governing agency. Voluntary deductions, which include insurance and charities, are withheld at the employee's direction. Ordered deductions are the result of a court or garnishment order. These are withheld and terminated only at the direction of the administering agency. If you have questions about a deduction on your check, contact the administering office. Deductions below followed with an (*) are administered by Payroll. Deductions with an (#) are administered by Benefits Management.

Deductions – Type of deduction.

Amount – Total withheld for this paycheck. A minus indicates a refund of money previously withheld.

YTD Amount – Total withheld for the calendar year.

The most common deductions are:

- **Addl Fed Tx*** *Voluntary* Additional federal tax you have requested be withheld above the calculated federal tax withholding. This can be changed by filing a new W4 form with the new figure or a \$0 in the additional federal tax block.
- **Federal Tax*** *Mandatory* You may change your withholding by filing a new W4 form.
- **FICA*** – *Mandatory* Also known as the Social Security deduction. Maximum earnings subject to FICA is currently \$118,500.
- **FICA Med*** *Mandatory* Deduction for the Medicare portion of FICA.
- **State Tax*** *Mandatory* For Pennsylvania residents and residents of states other than New Jersey, Maryland, Ohio, Virginia and West Virginia .
- **State Unemployment Tax*** *Mandatory* Employment tax.
- **City Tax Res*** *Mandatory* For Philadelphia residents.
- **City Tax Nres*** *Mandatory* For non Philadelphia residents.
- **Retirement Deduction#** *Mandatory* Percentage of earnings contributed to your PSERS account.
- **Dues* (PFT, CASA, SPAP, 1201, 634)** Full membership dues in the union that represents your position.

- **Wage Con#** *Voluntary* Wage continuation insurance payment.
- **Life ins#** *Voluntary* School district sponsored life insurance policy payment.
- **Univ Life#** *Voluntary* Universal Life insurance policy payment.
- **Family Court*** *Ordered* Child Support deduction is forwarded to state or county ordering payment.
- **PHEAA*** *Ordered* Pennsylvania Higher Education Assistance Authority.
- **Garn Fee*** Administrative fee charged for processing a garnishment (2% of the biweekly deduction).
- **Charity*** *Voluntary* Contribution to United Way combined campaign.
- **TSA#** *Voluntary* The type of account, either 403b or 457b, is indicated.

Leave Banks – Lower Left Section

Only accrued leave is listed in this section. Certain types of leave of which a certain amount is automatically available to all employees, including Illness in the family, and jury duty, are not listed.

Type of Leave Leave that is accrued. Annual accrual is granted in September.

Accrual Amount that you have accrued since January 1999 *Personal leave will display only the current year because the prior year balance is moved to the frozen bank.

Usage Amount that you have used since January 1999. Usage for the pay period is indicated in the units field of the pay portion.

Balance Total days currently available for each type.

Types of Leave are:

- **Personal Lv** Personal Leave.
- **Frozen PL-** Frozen Personal leave. Not available for use. Paid at termination.
- **PL Prep** Prep personal leave. Earned as lost preps. Used after Personal Leave is exhausted.
- **Excess PL-**Additional 2 days available to those who meet criteria. Used after Personal leave and Prep personal leave are exhausted.
- **Pers Ill** Personal Illness.
- **Excess Vacation**
- **Vacation**
- **Add'l Leave** In instances where the employee has all of the types of leave that are listed above Personal Illness and Excess Vacation will be placed in the Add'l Leave category.

Taxable Fringe Section- Lower right portion

Taxable fringes are benefits paid for by the employer, but taxable to the employee. The listed figure is not paid to you, only added to your taxable earnings.

Taxable Benefits- Type of benefit. There are two:

- **Legal Fringe** – Contributions to your legal services fund.
- **Car Allowance** – Taxable value of school district vehicle under the employee's control.