

Solano County Superintendent of Schools - Leave and Earnings Statement

(A) WARRANT 3000111111

School District/Pay Location	Issue Date	Period End	Leave Hours Balance			Employee Name/Employee No.
(B) 30001-County School Service	(D)	(E)	(F) Annual	(G) Sick		Jane Doe (H)
(C) 140-TC MCDANIEL-MAIL	11/30/2005	11/30/2005	0.00	62.00		XXX-XX-0123

EARNINGS THIS PERIOD			
(I) Type	(J) Rate	(K) Hour/Day	(L) Gross
NML			1,776.55
VACR			81.16
OT-1	15.03	2	30.06
OT-2	15.03	1.5	22.55

DEDUCTIONS			
(M) Type	(N) Description	(O) District	(P) Employee
TAX	FEDERAL TAX		90.96
TAX	STATE TAX		3.97
TAX	ADDL FIT		50.00
TAX	FICA	114.19	114.19
TAX	MEDICARE	26.71	26.71
DNP	DEFERRED NET PAY		219.27
*RET	PERS NTX		132.14
RET	PERS	172.09	
VOL	CSEA UNION DUES		36.75
VOL	CSEA CHAPTER DUES		4.00
VOL	CSEA DISABILITY AM FIDELITY		30.15
*HW	KAISER \$5/\$5 OPTION 2	342.86	57.14
*HW	DNP KAISER \$5/\$5 OPTION 2		11.43
*HW	DELTA DENTAL 10 PAY	107.77	
*HW	VISION SERVICE PLAN 10 PAY	21.57	

WARRANT SUMMARY	
DNP Payout (Q)	
Taxable Gross (R)	1,709.61
Fed Taxes	
M-0 (S)	90.96
Addtl. Fed W/H (T)	50.00
State Taxes	
S-0 (U)	3.97
Addtl. Fed W/H (V)	
Gross Pay (W)	1,910.32
Deductions	
Taxable (X)	576.00
Pretax (Y)	200.71
Net Pay (Z)	1,133.61
YTD TOTALS	
Net Pay (AA)	3,400.83
Gross Pay (BB)	5,730.96
Taxable Gross (CC)	5,128.83
Ret Buyout (DD)	
Ret Surv. Ben. (EE)	396.42
DNP Balance (FF)	657.81
Cafeteria (GG)	205.71
Alt. Ret. (HH)	
Tax Shelter (II)	
Vol. Ded. (JJ)	212.70
SDI (KK)	
Fed Tax (LL)	272.88
State Tax (MM)	11.91
FICA (NN)	342.57
Medicare (OO)	80.13

Total Gross Pay	(PP) 1,910.32
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Total Employee	(RR) 776.71
Total Employer	(QQ) 785.19

Note: * represents non-taxable earnings

Note: * represents pre-tax deductions

EARNINGS NOTES
(SS)
REMARKS
(UU)

DEDUCTIONS NOTES
(TT)
MESSAGES
(VV)

Reviewed 1/29/09

Solano County Superintendent of Schools—Leave and Earnings Statement

- (A) The top left corner of the statement will indicate **“Warrant”** or **“Advice”** and the number of the warrant/advice. If it says warrant, then you do **NOT** have direct deposit and there is an actual pay warrant (check) attached to the stub, which you can cash or deposit into your bank. If it says Advice, then you **DO** have direct deposit and the net pay amount shown on this stub has been deposited electronically into your account on the issue date indicated in box **“D”**. (If you have direct deposit and you close your account, please notify payroll immediately, so we can update your account information and discuss how this will affect your future direct deposit transactions.)
- (B) The **School District** code indicates which district is issuing this payment.
- (C) The **Pay Location** indicates the location code for your regular work site.
- (D) The **Issue Date** is the date your warrant/advice was actually issued on. It is the last working day of the month for Vallejo City Unified School District (VCUSD) for substitutes, adult education teachers, and contracted employees. Extra Hours are paid on the 10th of each month for contracted employees. This date may be different than the period end date for the month. If you have direct deposit, the issue date is also the date the funds will become available in your bank account.
- (E) The **Period End Date** is the last date of the pay period this warrant/advice covers. In this example, this warrant pays for Jane’s **salary** for the month of November ending 11/30/05.
- (F) **Annual Leave Balance:** For those employees who accrue annual leave hours, the balance is listed here. If you have any questions, please contact the Payroll Analyst at extension 50152. Please note that this is generally 1 ½ - 2 months behind due to when the leave slips are received, processed and updated. This box will be blank for the majority of VCUSD employees because they do not accrue annual leave. If you are a classified employee and this box is empty, you should see a pay line on the Earnings portion of your stub with the Earn Type **“VACR”** next to it. Employees that work less than 256 work days are paid their vacation as salary, since they do not accrue it. For more details regarding the calculation of Vacation Ratio (VACR), please contact the payroll department.
- (G) **Sick Leave Balance:** At the beginning of each school year you are credited the full amount of sick leave hours you will accrue for the fiscal year. This will be added to any prior sick leave balance. The total is shown in this box. If you have any questions regarding this total, please contact the Payroll Analyst at 50152. Please keep in mind that if you use all of your sick leave early in the year and then terminate employment, you could be docked on your final warrant for any sick leave you used which you had not actually earned yet.
- (H) **Employee Name/No.:** Your name and the last four digits of your social security number appear here. For security purposes, we do not include the full social security number.

“EARNINGS THIS PERIOD”-this section provides information on your earning for the month

- (I) The **Type** column indicates the payroll coded used to enter your earnings. Please see the attached list of commonly used codes and what they mean. Generally, these codes indicate if the earnings are part of your normal salary, extra hours/overtime, stipends, or other types of earnings.
- (J) The **Rate** column indicates if an hourly or daily rate was entered when paying the earnings. **This is most commonly used for extra hours and salary docks.** These rates would not include any applicable longevity pay. Longevity is reported on a separate pay line in order to properly report to your retirement system (STRS/PERS).

- (K) The **Hour/Day** column indicates the number of hours or days used in the calculation of that line of pay. Generally used in conjunction with the **RATE** column, it is most commonly used for extra hours and salary docks. For more detail on how salaries are calculated, please contact the payroll department.
- (L) The **Gross** column indicates the total earnings for each line of pay. Gross refers to earnings BEFORE taxes and any other applicable deductions.

“DEDUCTIONS”—this section provides information on your deductions for the month

- (M) The **TYPE** column indicates the type of deduction being used. Please see the attached notes for a list of commonly used codes and what they indicate. Some deductions have special tax implications like Pre-Tax, meaning they are deducted from your pay before Federal and State taxes are calculated on your earnings. This lowers your taxable gross and decreases your tax liability. An asterisk (*) indicates a deduction that is a Pre-Tax deduction. The most common Pre-Tax deductions are for Section 125 for your medical insurance premiums and your retirement contributions. PERS and STRS are automatically deducted Pre-Tax. You must elect to have your medical premiums deducted Pre-Tax by signing a S125 Agreement with American Fidelity. If you are interested in learning more about S125 Agreements and how to take advantage of this tax saving opportunity, please contact Beverly Howard at American Fidelity; cell 707-365-6231; office 800-365-8306 ext 310
- (N) The **Description** column gives a brief description of the deductions being taken. (i.e. Federal Tax, STRS, PERS, etc)
- (O) The **District** column shows money that VCUSD is paying out on your behalf. Even though you do not incur any of the expense for these payments, they are listed on your stub for informational purposes.
- (P) The **Employee** column indicates the deduction amount you are paying for each deduction listed.

“WARRANT SUMMARY’-this section of the stub is a Recap of the key elements of your earnings and deductions for the month

- (Q) The **DNP Payout** box indicates if you are receiving a payout of **Deferred Net Pay (DNP)**. If you are a 12 month employee, you cannot elect DNP and this box will not be used. If you are a 10 or 11 month employee who has elected to participate in DNP, VCUSD will hold 16 2/3% for 10 month and 8 1/3% for 11 month, of your *net* earnings each month. This is “set aside” in order to pay you in the months that you do not earn a salary (July/August). You will see this box used on the months that the DNP is paid out to you. For example, if over the course of a traditional school year (Sept – June), you accumulated \$2000.00 of DNP. On your July pay stub you will see half of that amount paid out to you via the DNP Payout box. The other half will be paid on the August payroll. It shows up here instead of under the earnings section because DNP is not a new earning. You were paid and taxed Sept – June and the DNP is a “net pay” deduction. This DNP is exempt from any further deductions when it is paid out to you.
- (R) The **Taxable Gross** box indicates how much of your earnings are subject to taxes. If you have any pre tax deductions, the amount in this box will be less than the Gross Pay amount shown in boxes (W) and (PP).
- (S) The **Fed Taxes** section indicates what you are currently claiming for your federal taxes. This is based on the most recent W-4 form you have submitted to VCUSD prior to the closing of the pay cycle. (S=Single, M=Married; the number represents the number of exemptions you are claiming). Next to this information will appear the amount of federal taxes deducted from your check.

- (T) The **Addtl. Fed W/H** line indicates if you have elected to have an *additional* amount of federal taxes deducted each month, and if so, how much. On this warrant stub example, it indicates that in addition to the \$90.96 in federal taxes deducted from Jane's pay based on her claiming Married-0, an extra \$50 was deducted per Jane's request on her W-4 form. So the total amount of Jane's taxes that were deducted this month and sent to the IRS was \$140.96.
- (U) The **State Taxes** section indicates what you are currently claiming for your state taxes. This is based on the most recent DE-4 form that you submitted to VCUSD prior to the closing of that pay cycle. (Single or Married (with two or more incomes) = Single; Married (one income) = Married or Head of Household). Next to this information will appear the amount of state taxes deducted from this check.
- (V) The **Addtl. State W/H** line indicates if you have elected to have an additional amount of state taxes deducted each month, and if so, how much.
- (W) The **Gross Pay** box indicates your gross pay for this warrant.
- (X) The **Taxable Deductions** line indicates the total amount of deductions that were *not* Pre-Tax deductions.
- (Y) The **Pretax Deductions** line indicates the total amount of the deductions that were Pre-Tax, meaning that they were deducted from your pay before taxes were calculated. When your W-2 prints at the end of the year, your total earnings are calculated and reduced by your total pre-tax deductions paid for the year.
- (Z) The **Net Pay** box indicates your net pay for the month.

YTD TOTALS-this section summarized the key elements of your Year-to-Date earnings and deductions

- (AA) This **Net Pay** box shows your total net earnings year to date.
- (BB) This **Gross Pay** box shows your total gross earnings year to date.
- (CC) The **Taxable Gross Pay** box shows your taxable gross earnings year to date.
- (DD) The **Ret Buyout** box indicates if the *employ ee* has paid any portion of the PERS or STRS contributions normally paid by the *employ ee*. VCUSD, like most districts does not offer Employer Paid Member Contributions, so this box will remain blank.
- (EE) The **Ret Surv. Ben.** Box shows how much money you have contributed to your retirement system (PERS or STRS) for the year. If you are a substitute only and are not a member of PERS or STRS this box will be blank.
- (FF) The **DNP Balance** box shows how much money you have set aside as deferred net pay for the year. Remember DNP is money you have *elected* to have VCUSD deduct from your net check each month so it can be paid out to you in July and August.
- (GG) The **Cafeteria** box shows the total amount of pre-tax medical deductions that have been deducted year to date.
- (HH) The **Alt. Ret.** Box shows if you have contributed to an alternate retirement program. This is not the same as contributing to an optional 403(b) plan and is unlikely to be used by VCUSD.

(II) The **Tax Shelter** box shows how much you have contributed year to date to any Tax Sheltered Annuity Plan or Deferred Compensation Plans like 403(b) or a 457 plan.

(JJ) The **Vol. Ded.** Box shows the total you have paid this year towards deductions like union dues, disability premiums, and other “voluntary” deductions.

(KK) The **SDI** box will be blank since VCUSD does not pay into the State Disability Insurance Program.

(LL) The **Fed. Tax** box shows the total amount of federal taxes that you have had deducted year to date.

(MM) The **State Tax** box shows the total amount of state taxes that you have had deducted year to date.

(NN) The **FICA** box shows the total amount of FICA (social security) tax that you have had deducted year to date.

(OO) The **Medicare** box shows the total amount of Medicare tax that you have had deducted year to date.

(PP) This box gives a total of your earnings for the month as listed above it in the “Gross” column.

(QQ) This box gives a total of the VCUSD contribution amounts listed above in the “District” column.

(RR) This box gives a total of your deductions amounts for the month as listed above it in the “Employee” column. Please note that it lumps together deductions that were pre- and post-tax. You can see these two totals separately by looking at boxes (X) and (Y).

(SS), (TT), (UU), (VV) These boxes may include messages pertaining to your earnings or deductions for the month. Please contact the payroll department if you have questions regarding any messages that appear here.

Earn Type	Description	Used for
ADED	ADULT EDUCATION PROGRAM	To pay timecard hours for adult education
AESA	ADULT SCHOOL EXTRA SVC	To pay Extra Service Agreements for adult education
ALEA	ADULT SCHL LEAD TEACH NO-RELEA	To pay teacher in charge for adult education
API	API-GOV. PERFORMANCE AWARD	To pay Academic Performance Index Stipends
ASUB	ADULT EDUCATION SUBSTITUTE	To pay adult education substitute timecard hours
BCLD	BCLAD	To Pay Bilingual, Crosscultural Language and Academic Development Stipend (BCLAD)
BILN	BILINGUAL PAY	To Pay Bilingual Stipend (classified)
BTSA	BEG TEACHER SUPPORT & ASSESS	To pay Beginning Teacher Support and Assessment Stipends
CAR2	CAR ALLOW-NON ACCOUNTABLE PLAN	To Pay Car Allowance
CAS9	CASH IN LIEU - NON CREDITABLE	To pay Cash in Lieu of Medical
CASR	CASH RETIREMENT REIMBURSEMENTS	To pay Retiree Cash reimbursement of medical
COA1	COACHING CERTIFICATED	To pay coaching stipends for certificated staff
COA2	COACHING CLASSIFIED CREDITABLE	To pay coaching stipends for classified staff--up to FT creditable to PERS
COA9	COACHING CLASSIFIED NON-CRED	To pay coaching stipends for classified staff--over FT non creditable to PERS
CONF	CONFIDENTIAL CLASSIFIED STIPEN	To pay confidential stipend--classified
CORD	COORDINATOR	To pay stipends for coordinators
DIRE	DIRECTOR W/RELEASE TIME	To pay director stipends
DNP	DNP **DO NOT CHANGE**	Deferred Net Pay
DOCT	DOCTORATE STIPEND	To pay Doctorate stipends
DPT1	DEPT CHAIR W/ RELEASE TIME	To pay department chair stipends
DT-2	DOUBLE TIME STRS-YES PERS-NO	To pay double time
EDAA	AA DEGREE/EDUCATION INCENTIVE	To pay education incentive for AA degree-Classified
EDBA	BA DEGREE/EDUCATION INCENTIVE	To pay education incentive for BA degree--Classified
ESA	EXTRA SERVICE AGREEMENTS	To pay Extra Service Agreements
ESA9	EXTRA SERVICE AGREE PERS OVR40	To pay Extra Service Agreeemtns for PERS members already reported at FT
HOM9	HOME TEACH PROGRAM PERS/OVR40	To pay home teaching over 40 hours per week
HOME	HOME TEACHING PROGRAM	To pay home teaching
INS9	INSERVICE/FULL TIME PERS MBR	To pay inservice time for FT PERS member-non creditable
INSV	INSERVICE WORKSHOP	To pay inservice time
LEAN	LEAD TEACHER NO RELEASE TIME	To pay teacher in charge stipends
LNG9	LONGEVITY/OVERTIME	To pay longevity on overtime hours
LNGA	LONGEVITY ADJUSTMENT	To make an adjustment to longevity
LONG	LONGEVITY - PAID MONTHLY	To pay monthly longevity
MAST	MASTER STIPEND	To pay Masters Degree Stipend
NML	NORMAL PAY	To pay Normal Contracted earnings
NMLA	NORMAL PAY ADJUSTMENT	To make an adjustment to Normal salary
NMLP	PRIOR YR NML	To make an adjustment to Normal salary from a prior fiscal year
ONSB	ON CALL/STANDBY PAY	To pay on call, standby pay-classified
OPCL	OPEN/CLOSE SITES	To pay opening/closing stipend ChildCare
OT-1	OT/PERS UNDR 40 HR WK/STRS YES	To pay extra hours up to 8 hours per day

