

# Waunakee Community School District - Sample Payroll Check Stub

1	JOHN DOE	SOC SEC NO 234 12 3423	PERIOD ENDING 2/15/02	CHECK DATE 2/15/02	CHECK NO 118522									
2	<b>PAYMENTS</b>	<b>RATE</b>	<b>HOURS</b>	<b>CURR AMT</b>	<b>YTD AMT</b>	<b>DEDUCTIONS</b>	<b>CURR AMT</b>	<b>YTD AMT</b>	<b>BENEFITS</b>	<b>CURR AMT</b>	<b>YTD AMT</b>			
	CONTRACTED			1311.71	4055.10	DENTAL INS FLX	6.70	13.40	DENTAL INS	60.30	120.60			
						SOC SECURITY	76.61	241.99	SOCIAL SECURITY	76.61	241.99			
						FEDERAL TAX	156.53	522.51	HEALTH INS	624.02	1248.04			
						HEALTH-FLEX	69.34	138.68	LIFE INSURANCE	4.90	9.80			
						LIFE INSURANCE	.54	1.08	WEA LTD INS	8.66	17.23			
						MEDICARE FICA	17.92	56.60	MEDICARE FICA	17.92	56.60			
						STATE TAX	68.28	219.12	WIS RET TEACHER	68.21	210.87			
						UNION DUES		72.50	WIS RET TEACHER	65.59	202.76			
3	GROSS PAY – PRE-FED-TAX = FED TX GRS – FED TAX – STA TAX – SOC SEC – OTH DED = <b>NET PAY</b>										LOC	MAR	FED	STA
	CURRENT	1311.71		76.04	1235.67	156.53	68.28	94.53	.54	<b>915.79</b>	0	S	0/S	0/S
	YEAR-TO-DATE	4055.10		152.08	3903.02	522.51	219.12	298.59	73.58	2789.22				

<p><b>Section 1:</b>  <u>Employee's Name</u>, <u>Social Security Number</u>, <u>Period Ending Date</u> = <u>Paycheck Date</u>, <u>Check Date</u> and <u>Check Number</u> or <u>Direct Deposit Advice Number</u>.</p>	<p><b>Section 2:</b>  <b>Payments:</b> lists the type of pay (see types of pay on back of this form), <u>Rate</u> = if employee has an hourly rate, it will show here, <u>Hours</u> = how many hours employee is being paid for, if paid hourly, <u>Curr Amt</u> = gross pay for the current pay period, <u>YTD Amt</u> = total year-to-date gross pay from January through December.  <b>Deductions:</b> lists selected deductions (see types of deduction on back of this form), amount deducted from your <u>current</u> paycheck, and <u>YTD amount</u> deducted from January through December.  <b>Note:</b> Health, Dental, Life deductions are only taken from the paycheck dated the 15<sup>th</sup>, not from the one dated on the 30<sup>th</sup>. Also, Teachers Union Dues are only deducted from the paycheck paid on the 30<sup>th</sup>, from October through May. If you elect to contribute to United Way, the amount will only be deducted from the paycheck paid on the 30<sup>th</sup>, from November through May.  <b>Benefits:</b> lists all benefits paid by employer (100%), for <u>current</u> pay period and <u>Year-to-date</u> from January through December.  <b>Note:</b> Health, Dental, Life and LTD only show on the paycheck paid on the 15<sup>th</sup>.</p>	<p><b>Section 3:</b>  Shows how <u>net pay</u> (after all deductions are subtracted from gross pay) was calculated. <u>Pre-Fed-Tax</u> = deductions that are taken before federal and state taxes are calculated such as Health and Dental pre-tax deductions. <u>Oth Ded</u> = the total of other deductions excluding federal tax, state tax, and social security (both FICA and Medicare). <u>LOC</u> = location code (not being used, shows 0), <u>MAR</u> = single or married tax status, <u>FED</u> and <u>STA</u> = federal and state withholdings from your W-4 and WT-4 forms. Amounts are shown for the current paycheck and year-to-date (from January through December).   <b>Note</b> that Health and Dental deductions, Medical and Dependent Flex program deductions are not subject to Social Security, Medicare, Federal and State tax withholdings.   Tax Sheltered Annuity (TSA-403(b)) deductions are not subject to Federal and State tax withholdings but they are subject to Social Security and Medicare taxes.</p>
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**PAYMENTS:**

CLASSIFIED STAF	=	Total amount of pay calculated for the school year divided by the number of paychecks to be paid within the school year for Assistants and Secretaries.
CONTRACTED	=	Total contract amount for the school year divided by the number of paychecks to be paid within the school year for Teachers, Administrators and Administrative Support Staff.
CUST/MAINT CONT	=	Total amount of pay calculated for the school year divided by the number of paychecks to be paid within the school year for Custodial and Maintenance staff.
DAILY and HOURLY	=	Payment codes used for additional work performed by employee in the school district. Note that an hourly or daily rate is used for payment. Time card hours, co-curricular activities, etc.
DOC PAY	=	Whenever employee is absent without pay, a negative amount is keyed to subtract from gross pay.
EXTRA CURR	=	Payment of co-curricular activities.
OVERTIME	=	Only used for those eligible for overtime pay.
SUMMER SCHOOL	=	Payments for Summer School hours.

**DEDUCTIONS:**

UNION DUES CUST	=	Custodians Union Dues, every payroll.
DEPENDENT CARE	=	Pre-Tax (all taxes) Flex Expense Plan, every payroll.
DENTAL INS.	=	Employee cost of dental insurance, <u>after tax</u> deduction, from the 15 <sup>th</sup> paycheck only.
DENTAL INS. FLX	=	Employee cost of dental insurance, <u>before tax</u> (all taxes) deduction, from the 15 <sup>th</sup> paycheck only.
EARNED INC. CR	=	Earned Income Credit, negative deduction amount – Federal Tax Credit, when applied by employee.
TSA ANNUAL FEE	=	Deducted when employees make changes or enroll in a TSA.
SOC SECURITY	=	Employee Social Security portion, every payroll
FEDERAL TAX	=	Employee Federal Tax withholding, every payroll
FEDERAL TAX ADD	=	Additional <u>amount</u> for Federal Tax withholding, every payroll
FEDERAL TAX ADD %	=	Additional <u>percentage</u> for Federal Tax withholding, every payroll
WAGE GARNISH \$	=	Garnishment of wages ordered by the Court
HEALTH INS.	=	Employee cost of health Insurance, <u>after tax</u> deduction, from the 15 <sup>th</sup> paycheck only.
HEALTH-FLEX	=	Employee cost of health Insurance, <u>before tax</u> (all taxes) deduction, from the 15 <sup>th</sup> paycheck only.
JURY DUTY	=	Deduction for the portion paid by the court to an employee serving on Jury Duty
LIFE INSURANCE	=	Employee cost for life insurance, from the 15 <sup>th</sup> paycheck only.
MEDICAL EXPENSE	=	Pre-Tax (all taxes) Flex Expense Plan, every payroll.
MEDICARE FICA	=	Employee Medicare portion, every payroll
CHILD SUPPORT	=	Garnishment of wages for Child Support ordered by the Court
DELINQUENT TAX	=	Tax Levies ordered by the Court
STATE TAX	=	Employee State Tax withholding, every payroll
STATE TAX ADD	=	Additional <u>amount</u> for State Tax withholding, every payroll
STATE TAX ADD %	=	Additional <u>percentage</u> for State Tax withholding, every payroll
UNITED WAY	=	From November through May when elected by employee, from the paycheck paid on the 30 <sup>th</sup> only
UNION DUES	=	Teachers Union Dues, deducted from October through May, from the paycheck paid on the 30 <sup>th</sup> only.

**Note:** Tax Sheltered Annuity (TSA – 403(b)) deductions show on the check stub by the name of each TSA Company.

**BENEFITS:**

TAXABLE LIFE IN	=	The taxable portion calculated for a calendar year for those employees with life insurance coverage over the limit stipulated by the IRS every year, once a year with the paycheck paid on Dec. 15th.
DENTAL INS.	=	The employer contribution towards dental insurance, the paycheck paid on the 15 <sup>th</sup> .
SOCIAL SECURITY	=	The employer portion of Social Security, every payroll.
HEALTH INS.	=	The employer contribution towards health insurance, the paycheck paid on the 15 <sup>th</sup> .
LIFE INSURANCE	=	The employer contribution towards life insurance, the paycheck paid on the 15 <sup>th</sup> .
WEA LTD INS.	=	Long-term Disability insurance paid by employer (100%), the paycheck paid on the 15 <sup>th</sup> .
MEDICARE FICA	=	The employer portion of Medicare, every payroll.
WIS RET TEACHER	=	100% contribution by the District for employee share
WIS RET TEACHER	=	100% contribution by the District for employer share
WIS RET NON-TEA	=	100% contribution by the District for employee share
WIS RET NON-TEA	=	100% contribution by the District for employer share
WI RET ADM.	=	100% contribution by the District for employee share