



Office of Payroll
6901 N Charles Street, Building E
Towson, Maryland 21204

Pay Period	THROUGH 01/01/0000		
Pay Date	Check No. 1234567		
Marital Status	Exemptions		Maryland
	Federal	State	Tax County
MARRIED	01	01	BALT COUNTY
LEAVE BAL IN HOURS AS OF			
		TYPE	Acc/Adv Used Balance
REGULAR PAY			
SICK PAY			
RF			
PER ILLNESS		00:00	6:30 995:43
CNDWD (10 Month)*		4:00	00:00 8:00
FAMILY IL LV		00:00	00:00 52:00
URG BUSINESS		00:00	00:00 19:30
VACATION (12 Month)		5:25	0:00 185:38
TOTAL EARNINGS			4,392.24
TAXABLE WAGE			3,832.25
FICA TAXABLE WAGE			4,175.69
*Compensable non-duty week day. (See below)			
TAXES AND DEDUCTIONS		MESSAGES & OTHER INFORMATION	
FEDERAL TAX		511.62	8,071.67
ADDITIONAL FEDERAL TAX		70.00	1,330.00
MARYLAND STATE INCOME TAX		302.15	4,718.58
ADDITIONAL STATE TAX		5.00	95.00
SOCIAL SECURITY TAX		258.89	4,084.34
MEDICARE TAX		60.55	955.21
CIGNA OAPIN		123.28	1,849.20
CAREFIRST REGIONAL DENTAL TRAD		14.53	217.95
VISION PLAN - FAMILY		3.74	56.10
7% ALTERNATE PENSION PLAN		343.44	4,376.73
FLEX SPEND ACCT HEALTH CARE		75.00	1,125.00
1ST FINANCIAL FED CREDIT UNION		350.00	4,900.00
CERTIFICATION DEDUCTION		0.00	10.00
TOTAL TAXES AND DEDUCTIONS		2,118.20	31,789.78
<p><i>Absences are posted two weeks in arrears. SICK and URGENT PERSONAL BUSINESS leave are advances at the beginning of the fiscal school year. FAMILY ILL is a subset of SICK LEAVE. It is NOT an additional type of leave. The maximum balance of FAMILY ILL is 8 days</i></p> <p><i>Voluntary deductions are taken 20 times a fiscal year school year, beginning in September and ending in June.</i></p> <p><i>See Schedule of Voluntary Deductions</i></p>			
SUMMARY	EARNINGS	- TAXES AND DEDUCTIONS	+ ADJUSTMENT TO NET
THIS PAY	4,392.24	2,118.20	0.00
YEAR TO DATE	69,124.74	31,789.78	37,334.96

EARNINGS

REGULAR PAY:

Annual Salary is based upon grade and step. 10 month payroll calendar includes 219 days and 12 month payroll calendar includes 261 days. Therefore, the biweekly salary is obtained by dividing the annual salary by 21.9 for 10 month employees and 26.1 for 12 month employees.

RF: RESPONSIBILITY FACTOR:

Department Chairmen, Team and Content Leaders are paid an RF based upon the size of their departments. This extra compensation is added to the biweekly salary and is included in the employee's annual salary for retirement purposes.

TAXABLE WAGE: Compensation subject to federal and state income tax.

FICA TAXABLE WAGE:

Compensation that is subject to Social Security and Medicare tax. For example, health care deductions are exempt from federal, state and FICA tax. Deductions into a 403b Retirement Plan are exempt from federal and state income tax but subject to FICA tax.

TAXES and DEDUCTIONS:

TAX: FICA tax consists of Social Security and Medicare tax. For Social Security, the tax is applied only on wages up to the taxable wage base, which changes annually. The rate is 6.2%. There is no Medicare wage limit. The tax rate is 1.45% State Tax consist of MD Income tax and MD County tax.

DEDUCTIONS: Pretax and Aftertax deductions.

LEAVE

Absences are posted two weeks in arrears. Leave advances, accruals, and usage are shown in HOURS: MINUTES. Absences are reported in 30-minute increments. Ten-month teachers, clerical and classified employees, and paraeducators accrue "compensable non-duty work day" time each pay period to cover the week days during the winter and spring breaks when these employees do not report to work. It appears as "CND" on pay subs.