

**El Monte Union High School District
Payroll Section**

How To Read Your Paycheck and Direct Deposit Stub

You may use the graphic representation of the check stub on page 3 to reference the description information listed below.

– Earnings and Compensation Information

(A) C/N Employee Type:

- Certificated (Teachers, Principals, Counselors, School Psychologist, etc.)
- Classified (School Clerks, Secretaries, Paraeducators, Instructional Aides, Accountants, etc.)

(B) Basis of Pay:

- Monthly, Hourly, Daily or Lump Sum Pay Rate

(C) End Date:

- Last day of earnings accrual date and pay period

(D) Earnings Type Description:

- Regular Salary, Over-time, Dock-time, Longevity (CSEA only), Retro Pay, Extended Minutes, Earned Salary Advance (ESA), Vacation Payout, etc.

(E) Rate, Units and Amount:

- Rate, the rate of pay for service performed
- Units, the number of hours or days paid
- Amount, the dollar amount paid or deducted as a result of the units and rate of pay calculation

– Tax Withholding Information

(F) Tax Withholding Status:

- Federal/State Married, Single or Head of Household
- Federal/State Withholding Allowance
- Information taken from employee's W-4/DE4 forms

– Employee Pre-Tax Deduction Information

(G) Pre-Tax Reductions:

- Examples are deductions for Retirement CalSTRS/CalPERS, 403(b) TSA plans, deferred compensation 457(b) plans, Section 125 Cafeteria Plan including Dependent Care, Medical/Dental Fringe Benefits Premiums
- Earned Salary Advance (ESA) is a reduction from employee's gross pay issued on the 5th day of the month pay warrant (the ESA was previously taxed on the 20th of the prior month)
- These deductions reduce taxable wages

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– Employee After-Tax Deduction Information

(H) Payroll Tax Deductions:

- Statutory payroll tax deductions are Federal/State Withholding, Social Security and Medicare
- Federal Withholding Taxes are based on the employee's W-4 form and the IRS withholding tax tables (Circular E/Publication 15)
- State Withholding Taxes are based on the employee's W-4/DE-4 form and the State of California Employment Development Department withholding tax tables (Publication DE44)
- These deductions do not reduce taxable wages

(I) Other Deductions:

- These deductions are taken after all applicable taxes and mandatory deductions have been withheld
- Example deductions are Union Dues, Credit Unions, Voluntary Insurance Premiums, Wage Levies and Garnishment, etc.
- These deductions do not reduce taxable wages

(II) Employee Year-to-Date Taxable Balance Information

(J) Taxable Year-to-Date Balance:

- This area shows the employee's calendar year-to-date gross and taxable earnings totals

– Employer Contribution Information

(K) Office Contribution:

- These contributions are employer paid fringe benefits
- Example contributions are CalSTRS/CalPERS pension plans, Social Security and Medicare, State Unemployment Insurance (SUI), Workers' Compensation, Other Post-Employment Benefits (OPEB), Life insurance, etc.

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(D) EARNINGS TYPE

Regular
Over Time
Dock-Time
Retro
Longevity (CSEA)
Extended Minutes
ESA =Earned Salary Advance

(E) RATE & UNITS

Rate=Rate of pay see pay basis.
Units=Number of hours/units/days paid or deducted.

(F) TAX WITHHOLDING STATUS

M=Married 00=Zero Allowances
S=Single

(G) REDUCTIONS FROM EMPLOYEE PAY

Pre-Tax Deductions
STRS RED=State Teacher Retirement System
PERS RED=Public Employee Retirement System
TSA XXXX=Tax Shelter Annuity 403b/457
125 MEDRMB=Section 125 Plan Benefits
125DEPCARE= Section 125 Plan Benefits
Medical/Dental Premium=Fringe Benefits
*ESA=Earned Salary Advance

(A) C/N

C=Certificated Employee
N=Classified Employee

(B) BASIS

M=Monthly Pay Rate
H=Hourly Pay Rate
D=Daily Pay Rate
L=Lump Sum Pay

(C) END DATE

EARNING PERIOD

07-31-XX = JUL
08-31-XX = AUG
09-30-XX = SEP
10-31-XX = OCT
Etc.

(K) OFFICE

CONTRIBUTIONS

EMUHSD PAID FRINGE BENEFITS

STRS CON=State Teacher Retirement System
PERS CON=Public Employee Retirement System
OASDI CON=Social Security (if applicable)
MEDICARE CON=Medicare (if applicable)
SUI=State Unemployment Insurance
WORK COMP=Workers Compensation
OPEB= Other Post-Employment Benefits

***ESA**= Earned Salary Advance received on the 20th of the previous month is shown as a reduction on the 5th of the month warrant

(J) TAXABLE YEAR TO DATE BALANCE

Calendar year-to-date accumulations for gross earnings and taxable earnings.

Sample Payroll Warrant

SCHOOL DISTRICT OF LOS ANGELES COUNTY		10199 L A CO. OFFICE OF EDUCATION		PAY LOCATION	PAY CYCLE	ISSUE DATE	ADVICE NUMBER
				113	E1F	10-05-20XX	XXXXXXX
EMPLOYEE NAME		EMPLOYEE ID		FEDERAL STATUS / ALLOWANCES	STATE STATUS / ALLOWANCES	ADDITIONAL STATE ALLOWANCES	
LAST NAME, FIRST NAME		123456789		S / 00	S / 00	00	
EARNINGS / COMPENSATION		DEDUCTIONS/TAXES/MISC		EMPLOYEE DEDUCTIONS		EMPLOYER CONTRIBUTIONS	
BASIS	DESCRIPTION	END DATE	RATE	UNITS	AMOUNT	CURRENT AMOUNT	YTD TOTALS
N M	REGULAR	09-30-20XX	2,778.13	22.00	2,778.13		
N L	LONGEVITY	09-30-20XX	27.00				
						PERS RED	211.58
						PERS RED	2.16
						ESA	1,283.00
							1,765.95
							15.12
							10,307.00
						OASDI DED	94.37
						MEDICAR DED	22.07
						FWT	72.45
						SWT	13.96
						VICTORY CL	2.00
						CSEA	2.00
						CSEA DUES	36.75
							1,385.57
							324.04
							1,911.99
							330.00
							20.00
							14.00
							294.00
						PERS CON	334.04
						OASDI CON	94.37
						MEDICAR CON	22.07
						SUI	4.57
						WORK COMP	173.92
						OPEB 1	
						BENEFITS	923.00
						OPEB 2	
							2,925.91
							1,385.57
							324.04
							73.38
							1,513.86
							154.50
							7384.00
***** LEAVE BALANCES *****		CURRENT TAXABLE BALANCES		YTD TAXABLE BALANCES		CURRENT PAY SUMMARY	
VACATION		FEDERAL	1,308.39	FEDERAL	20,566.84	GROSS PAY	2,805.13
SICK LEAVE		STATE	1,308.39	STATE	20,566.84	REDUCTIONS	1,496.74
COMP TIME		MEDI GROSS	1,522.13	MEDI GROSS	22,347.91	TAXES	202.85
		OASDI GROSS	1,522.13	OASDI GROSS	22,347.91	DEDUCTIONS	40.75
		CA SDI GROSS		CA SDI GROSS			
		GROSS EARN'S	2,805.13	GROSS EARN'S	22,347.91	NET PAY	\$1,064.79
DISTRICT NAME		DISTRICT ADDRESS		DOWNEY, CA 90242			
L A CO. OFFICE OF EDUCATION		9300 IMPERIAL HWY.					

(H) PAYROLL TAX DEDUCTIONS

FWT=Federal Withholding Taxes
SWT=State Withholding Taxes
OASDI DED=Social Security (if applicable)
MEDICARE DED=Medicare (if applicable)

(I) OTHER DEDUCTIONS FROM EMPLOYEE PAY

After-Tax Deductions
Deductions include items such as union dues, credit unions, voluntary insurance coverage, wage levies and garnishments, etc.
ROTH 403b