

# Understanding Your LAUSD Paycheck

An item-by-item  
breakdown of your  
Statement of Earnings

Employee Statement of Earnings - For Payroll Help: (213)241-6670 or theservicecenter@lausd.net or http://www.lausd.net											Tax/Exempt/Options						
Name	EE ID	Payroll Period			Pay Date	Payroll Area	Payment	PS Area	FED / S / Exemptions = 02		Leave HRS	Balance					
Jane McDoe	00123456	02/01/08 To: 02/29/08			03/05/08	Certificated	DD*5678	UT	CA / S / Exemptions = 00								
Payments	Per End	SB	PS	Grp	PL	PERNR	Cost Ctr	Rate	Hours	Gross							
PRIOR PAY ADJUSTMENTS											Full Pay Illness	295.54					
Tchr Home care Supl	01/31/08	C	C1		18	00123456	1194499	61.77000	19.00	1,173.63	Half Pay Illness	272.96					
CURRENT PAY											District Paid Benefits						
C-Basis Salary	02/29/08	C	C1		18	00123456	1195599			6,252.04	Pacificare HMO (A)	573.17					
Regular Time Pay	02/29/08	C	C1		18	00123456	1195599		108.00		DeltaCare PMI (I)	26.81					
Holiday Pay	02/29/08	C	C1		18	00123456	1195599		6.00		VSP(K)	7.76					
Full pay Illness	02/29/08	C	C1		18	00123456	1195599		12.00		Employee Basic Life	2.25					
Masters Degree	02/29/08	C	C1		18	00123456	1195599				EAP	1.32					
Tchr Home care Supl	02/29/08	C	C1		18	00123456	1194499	61.70000	1.00	61.77							
NON-TAXABLE REIMBURSEMENTS											Annualized Status						
Mileage Pay	02/29/08	C	C1		18	00123456	1194499	0.36500	55.00	20.08	Earned Amt	52,517.13					
											Paid Amt	56,268.36					
											Difference	-3,751.23					
											Hours Summary						
											Contract Hrs	1224					
											Fiscal Hrs	856					
											Remaining Hrs	368					
Pre-Tax Deductions Current											Totals						
403B Pre-Tax	800.00	2,400.00	YTD Post-Tax Deductions			Current	YTD	Totals		Current	YTD						
STRS EE	602.89	1,660.42	United Teachers L A Dues			119.75	359.25	Gross	7,536.09	22,608.27							
											Imputed Income	300.00					
											Pre-Tax Deductions	-4060.42					
											Taxable Earnings	3,575.67					
											FED Withhold Tax	-1,041.47					
											FED Medicare EE Tax	-109.27					
											CA Withholding Tax	-360.25					
											CA EE SDI Tax	-28.61					
											Post-Tax Deduct	-119.75					
											Non-Tax Reimburs	20.08					
Total Pre-Tax:											1402.89	4,060.42	Total Post-Tax:	119.75	359.25	Total Net Payment:	1,836.40

1. Employee's first and last name.
2. Employee's primary ID number.
3. **Payroll Period:** Beginning and ending date
4. **Actual pay date.** Certificated personnel are paid once a month on the 5<sup>th</sup> unless that date falls on a weekend or holiday (if that is the case, it is issued on the previous business day).
5. **Payroll Area:** This is the payroll group (Certificated, Classified, or Semi-monthly)
6. **Payment:** For those with direct deposit you will see DD\* with the last four digits of your bank account number; for paper checks, this shows the seven-digit check number.
7. **PS Area:** Represents the bargaining unit and/or salary table.
8. **Payments:** Earnings are reported separately for both the current pay period and any adjustments for a prior pay period. Prior pay adjustments show the end date of the pay period from which the adjustment originated. Non-taxable reimbursements are outlined below the current pay heading.
9. **Per End:** Pay period end date.
10. **SB:** Salary basis.
11. **PS Group:** For certificated employees this represents their pay schedule.
12. **PL:** Pay Scale Level: This represents the step on the pay schedule.
13. **PERNR:** Personnel Number. Each assignment is identified by a unique PERNR. If you have only one assignment, this number is the same as your employee number. For those with multiple assignments there may be a different PERNR.
14. **Cost Ctr:** Cost Center. This is your work location (used to be known as location code).

15. **Rate:** Hourly rate for certain types of assignments (i.e.: subs, adult ed. buyback days, etc.). There is no hourly rate for a base annualized assignment.
16. **Hours:** Calculated hours paid (for the base annualized salary the hours reported are those going toward the annual hours requirement; C-basis =1224; B-basis =1326; A-basis = 1566).
17. **Gross Pay:** Calculated gross amount.
18. **Pre-Tax Deductions:** Each employee contributes 8% of total gross pay to their CalSTRS pension plan. The District matches with an additional 8.25% that goes into the pension plan's general fund. Voluntary deductions may also be made for a 403b plan that can help save current income taxes and supplement retirement income. Since certificated employees do not pay into Social Security, contributing to a 403b can act as a replacement. These are pre-tax deductions and are noted with current and Year to Date totals.
19. **Post-Tax Deductions:** States voluntary deductions as well as UTLA dues or agency fee charges. The amount shown in the sample includes insurances purchased through UTLA. Members may purchase various kinds of insurance such as Disability Income Protection, Long Term Care, Supplemental Life Insurance, etc. To get an information packet on the types of insurances offered call UTLA at 213/487-5560 and ask for the Membership Office. Noted with current and Year to Date totals.
20. **Tax Exemptions:** This box indicates the federal and state withholding chosen by the employee by filling out forms W-4 (federal) and DE-4 (state) forms. "S" is for single status; "M" is for married. The lower the number next to the letter the more withholding is taken out. The highest withholding is zero.
21. **Leave HRS:** Denotes both full-pay and ½ pay illness, and vacation balances, for eligible employees.
22. **District Paid Benefits:** Denotes the health plan coverage for the employee and dependents, if applicable. Shows the

cost of benefits that the employer pays. These amounts are not deducted from the employee's pay. LAUSD also provides \$20,000 of group term life insurance. Employees may purchase additional coverage at their own expense.

23. **Annualized Status:** Applies only to contracted certificated employees with annualized salaries. Reports annualized contract amount earned to date, gross annualized contract amount paid, and net difference.
24. **Hours Summary:** Applies to certificated employees with annualized salaries and certificated substitutes. Total contract hours required, fiscal hours worked to date, remaining hours to be worked.

The bottom right-hand side summarizes tax information and deductions for both the current pay period and year to date.

25. **Gross:** Total of gross earnings paid this pay period. Does not include non-taxable reimbursements.
26. **Imputed Income:** Taxable non-cash benefits (i.e.: domestic partner health, use of LAUSD vehicle).
27. **Taxable Earnings:** Gross plus imputed income minus pre-tax deductions.
28. **Tax Deductions:** Tax deductions broken down by tax types. Certificated personnel do not pay California State Disability Insurance (SDI) or Social Security taxes. Certificated employees hired after April 1, 1986 and those who elected to pay Medicare Part A taxes during the District's Medicare Election in 2001 pay 1.45% of total gross.
29. **Non-Tax Reimbursements:** Reimbursement of expenses (i.e.: mileage) incurred by the employee adds to net pay but is not subject to taxation.
30. **Total Net Payment:** Gross minus pre-tax deductions, taxes and post-tax deductions plus non-taxable reimbursements. Your net pay.