



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
Name - SAMPLE EMPLOYEE	Employee ID	Location	SINGLE
	0000000000	XX XXXXX	00 00
			BALT COUNTY
EARNINGS	Rate	Hour	This Pay
REGULAR PAY	22.78	72:00	1,640.16
SICK PAY	22.78	8:00	182.24
			Year to Date
			LEAVE BAL IN HOURS AS OF
			TYPE
			Acc/Adv
			Used
			Balance
			CNDWD (10 Month)*
			00:00
			00:00
			8:00
			9:52
			00:00
			00:00
			10:30
			6:28
			12:00
			8:00
TOTAL EARNINGS			1,822.40
TAXABLE WAGE			1,523.27
FICA TAXABLE WAGE			1,637.17
TAXES AND DEDUCTIONS			MESSAGES & OTHER INFORMATION
FEDERAL TAX			197.67
ADDITIONAL FEDERAL TAX			4,994.32
MARYLAND STATE INCOME TAX			15.00
ADDITIONAL STATE TAX			360.00
SOCIAL SECURITY TAX			109.92
MEDICARE TAX			2,674.31
OPTIONAL LIFE INSURANCE-PRETAX			15.00
CIGNA OAPIN			360.00
UNIVERSAL LIFE			101.50
CIGNA DENTAL CARE DHMO			2,449.59
VISION PLAN - FAMILY			23.74
BALT CO EMPLOYEES RETIRE SYS			572.89
1ST FINANCIAL FED CREDIT UNION			3.36
			58.80
			2,502.00
			356.76
			704.34
			67.32
			2,473.78
			5,720.00
TOTAL TAXES AND DEDUCTIONS			1,041.78
			23,294.11
SUMMARY			+ ADJUSTMENT TO NET
EARNINGS			= NET PAY
THIS PAY			0.00
YEAR TO DATE			780.62
42,842.04			19,547.93
23,294.11			

*Compensable non-duty week day. (See below)
 ** Floating Holiday applicable to 12 month "AFSCME" only

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

Voluntary deductions are taken 20 times a fiscal year school year, beginning in September and ending in June.

See Schedule of Voluntary Deductions

EARNINGS

REGULAR PAY:

Annual Salary is based upon grade and step. 10-month payroll calendar includes 215 days and 12 month payroll calendar includes 262 days. Therefore, the biweekly salary is obtained by dividing the annual salary by 21.5 for 10-month employees and 26.2 for 12-month employees.

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

RATE: Will only show for hourly employees.

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 consists 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 stubs.