

UNDERSTANDING YOUR PPS PAYCHECK

THERE ARE TWO BASIC SECTIONS

- **Employer Paid Benefits**

- Anything paid by PPS because of State, Federal or Contractual obligations.
- Employer portions of
 - Workers comp,
 - life insurance, AD&D,
 - Health Insurance, PERS,
 - Medicare and Social Security

- **Hours and Earnings**

- Types of earnings that make up the total pay for the month
 - Contract Earnings and ER Pay, Extended Hours
 - Lists items that are tracked for district reporting -
 - Sick leave, personal leave, family illness, etc.,

HOURS AND EARNINGS

Contract Earnings = Basic Salary ÷ Number of Months from CBA. Most PAT Employees are 10 month

For Example. A member on Step K, Column MA15 is listed as having a yearly salary of \$67,057. The member's Contract Earnings would be listed as \$6,705.70.

HOURS AND EARNINGS

Earned Not Paid = The amount taken out of Contract Earnings in order to create 12 months of pay. It is 1/12th of the yearly salary subtracted from the 10-month Contract Earning.

For Example: The 10-month unit member with a \$67,057 per-year salary would divide that salary by 12, subtract that amount from the Contract Earning (Salary/10), and create a new total earning.

$$\$67,057 \div 10 = \$6,705.70.$$

$$\$67,057 \div 12 = \$5,588.08$$

$$\$6,705.70 - \$5,588.08 = \$1,117.62 \text{ This is the amount listed as Earned Not Paid.}$$

The new total earning is $\$6,705.70 - \$1,117.62$ or $\$5,588.08$

HOURS AND EARNINGS

Ext Responsibility #1 = The negotiated rate for extend responsibility pay divided by the number of months in a contract. It would be the ER rate ÷ 10 months.

For Example: A member with an ER position of TESTING in a PK-8 school for the 3rd Year would have an ER rate of 7% of Step I, BA+0 (page 82 and 85 of the CBA)

Step I, BA+0 = \$38,516. $\$38,516 \times .07 = \$2,696.12$ (The yearly ER Rate)

$\$2,696.12 \div 10 = \underline{\$269.61}$ (The monthly amount for ER Responsibility #1)

HOURS AND EARNINGS

Ext Responsibility #1, Hours and Extended Hours = The hourly rate for an employee is determined by the salary ÷ by the number of days per year (192) ÷ 8 hours per day.

For Example: The 10-month unit member with a salary of \$67,057 has an hourly rate of $67,057 \div 192 \div 8 = \43.66 p/h. The Extended Hour rate is the same as a member's hourly rate.

The "Hours" in "Ext Responsibility #1" represents an amount represented to PERS, not the actual hours worked. It is whatever the individual's hourly rate is ÷ by hourly rate per position. So, the 10-month employee with an hourly rate of 43.66 and a monthly rate of \$269.61 has the hours reported on the paycheck as $269.61 \div 43.66 = 6.18$ Hours.

HOURS AND EARNINGS

Settlement Rate is any amount that is paid as the result of an action, such as a grievance, taken against the district on behalf of a member or a group of members, that results in a monetary penalty paid to the member.

Paid Not Earned is the amount paid to balance the checks into even 10 month amounts. The pay periods run from the 16th of a month to the 15th of the following month. In some years, the first day of work may come on a day after the 16th of a month. For their records and reporting to state and feds etc., Payroll has pay the individual for a “full” month even though the month is only part of a month.

For example: if a member’s first day is on the 22nd of August, but the pay period runs from August 16th until September 15th, the check shows that amount for the 17th, 18th, and 19th would be “paid not earned.” The amount would be the member’s daily rate times 3 days. Using the previous example, the check would show $\$67,057 \div 192 \text{ days per year} \times 3 \text{ days}$. The member’s Earned Not Paid would be \$1,047.77. That doesn’t change the total pay; it is used only for reporting.

DEDUCTIONS

- Before-Tax Deductions
 - Includes your PERS contribution plus any voluntary pre-tax selections you have made such as your 403B accounts **and** your contributions for Health Insurance.
- After-Tax Deductions
 - LTD benefit contribution,
 - Union Dues,
 - Workers Comp
 - PAT PAC
 - OEA Foundation

TAXES

Federal Income Tax = the % varies according to income, 10% - 39% (0% if you are Donald Trump)

State Income Tax (OR Withholding) = for most PAT members it is 7.43%

FED MED/EE = This is Medicare Health Insurance. An Employee pays 1.45% (the employer matches that amount)

FED OASDI/EE = Social Security (Old Age Survivors and Disability Insurance) The amount varies from year to year in some cases, but a recent rate was 6.12%.