The **Earnings Statement** is a document that provides the details of how much was earned by an employee during a pay period (gross pay), how much was deducted from those earnings for taxes and other purposes (deductions), and how much the employee received in their paycheck (net pay). Employees receive these statements each month in one of two ways: either a hard copy will be mailed, or, if an employee has signed up to "Go Paperless" on iPay, the statements will be available on iPay.

Earnings: As is reflected on the Financial Worksheet, there are three possible sources for salary: 1) the CCO, 2) the partner, and 3) the ministry account. Salary from the CCO and/or partner is included in Specific Pay, and salary from funds in the ministry account is included in Ministry Pay. The amount of specific pay will be consistent, but ministry pay may vary depending on the amount of funds available in the ministry account.

Required Deductions: The following deductions are taken out of all employees' paychecks:

- Federal Income Tax – Percentage varies according to the number of allowances claimed on the W-4
- Social Security – 6.2%
- Medicare – 1.45%
- State Income Tax – Percentage varies by state

Earnings Statement

Co.	File #	Clock	Number
KWJ			

Worked In Dept:
Home Dept:

Coalition Christian

Period End: 02/28/2014
Pay Date: 02/28/2014

Pittsburgh, PA
15206

Earnings	Code	Field #	Hours	Amount
	F - SPECIFIC PAY	3		2,257.77
	V - MINISTRY PAY	3		3,794.31
Gross Pay				**6,052.08**

Deductions	Statutory	Amount
Federal Income Tax		573.33
Social Security		375.23
Medicare		87.75
State Worked In: Pennsylvania	PA	185.80
Locality Lived In: Pittsburgh Res	140P	181.56

Other	Amount
K - 401-K	363.12
V - DIRDEP-CHECKING	4,713.23
O - Local Service Tax	4.33
M - MINISTRY	-432.27
Net Pay	**0.00**

Memos	Code	Amount

1 of 1 3/19/2014 3:29 PM

Pay Calc:

Gross Pay: $6,052.08

Less Deductions:

	573.33
	375.23
	87.75
	185.80
	181.56
	363.12
	4.33
Total Deduct:	$1,771.12
Add Ministry Exp:	432.27
Net Pay:	$4,713.23

Other Deductions: The following deductions are taken out of certain employees' paychecks:

- Local Income Tax – only withheld for employees who work in PA or Canton, OH; municipality is based on the addresses provided by the employee on the Local Earned Income Tax Residency Certification Form; percentages vary by municipality
- Local Service Tax – applies to most employees who work in PA; usually $52 per year (approximately $4.33 per mo.)
- 401(k)/Roth Contributions – applies to employees who have elected to participate in the CCO's 401(k) plan; amounts/percentages are determined by the employee
- Ministry Expenses – Employees who turn in an MA Reimbursement Form with supporting receipts/maps/other documentation receive reimbursement through their monthly paycheck; reimbursements are not included in taxable income, so they are shown as negative deductions that increase net pay

The above list is not comprehensive – please contact Ryan Heimann (contact info below) if you have questions regarding other deductions.

Questions? If you have any questions about your paycheck that aren't answered in the comments above, please contact Ryan Heimann at rheimann@ccojubilee.org or 412-363-3303.