



**Office of Payroll**  
**6901 Charles Street Building E**  
**Towson, Maryland 21204**

|  |                    |   |                            |
|--|--------------------|---|----------------------------|
| Pay Period   | THROUGH 01/01/0000 |   |                            |
| Pay Date   | Check No. 1234567  |   |                            |
| Status   | Exemptions         |   | Maryland                   |
| Status   | Federal            | State                                   | Tax County                 |
| MARRIED  | 01                 | 01                                      | BALT COUNTY                |
| Name - <b>SAMPLE EMPLOYEE</b>  | Employee ID        | Location                                |                            |
|  | 0000000000         | XX XXXXX                                |                            |
| <b>EARNINGS</b>  | Rate               | Hour                                    | This Pay                   |
| REGULAR PAY  |                    | 58:30                                   | 3,373.81                   |
| SICK PAY   |                    | 6:30                                    | 843.45                     |
| RF   |                    | 65:00                                   | 174.98                     |
|  |                    | Year to Date                            |                            |
| LEAVE BAL IN HOURS AS OF   |                    |   |                            |
|  |                    | TYPE                                    | Acc/Adv                    |
|  |                    | Used                                    | Balance                    |
|  |                    | PER ILLNESS                             | 00:00                      |
|  |                    | CNDWD (10 Month)*                       | 4:00                       |
|  |                    | FAMILY IL LV                            | 00:00                      |
|  |                    | URG BUSINESS                            | 00:00                      |
|  |                    | VACATION (12 Month)                     | 5:25                       |
|  |                    |   | 6:30                       |
|  |                    |   | 995:43                     |
|  |                    |   | 8:00                       |
|  |                    |   | 52:00                      |
|  |                    |   | 19:30                      |
|  |                    |   | 185:38                     |
| <b>TOTAL EARNINGS</b>  |                    |   | 4,392.24                   |
| TAXABLE WAGE   |                    |   | 3,832.25                   |
| FICA TAXABLE WAGE  |                    |   | 4,175.69                   |
| *Compensable non-duty week day. (See below)  |                    |   |                            |
| <b>TAXES AND DEDUCTIONS</b>  |                    | <b>MESSAGES &amp; OTHER INFORMATION</b> |                            |
| FEDERAL TAX  |                    | 511.62                                  | 8,071.67                   |
| ADDITIONAL FEDERAL TAX   |                    | 70.00                                   | 1,330.00                   |
| MARYLAND STATE INCOME TAX  |                    | 302.15                                  | 4,718.58                   |
| ADDITIONAL STATE TAX   |                    | 5.00                                    | 95.00                      |
| SOCIAL SECURITY TAX  |                    | 258.89                                  | 4,084.34                   |
| MEDICARE TAX   |                    | 60.55                                   | 955.21                     |
| CIGNA OAPIN  |                    | 123.28                                  | 1,849.20                   |
| CAREFIRST REGIONAL DENTAL TRAD   |                    | 14.53                                   | 217.95                     |
| VISION PLAN - FAMILY   |                    | 3.74                                    | 56.10                      |
| 7% ALTERNATE PENSION PLAN  |                    | 343.44                                  | 4,376.73                   |
| FLEX SPEND ACCT HEALTH CARE  |                    | 75.00                                   | 1,125.00                   |
| 1ST FINANCIAL FED CREDIT UNION   |                    | 350.00                                  | 4,900.00                   |
| CERTIFICATION DEDUCTION  |                    | 0.00                                    | 10.00                      |
| <b>TOTAL TAXES AND DEDUCTIONS</b>  |                    | 2,118.20                                | 31,789.78                  |
| <p><i>Absences are posted two weeks in arrears. <b>SICK</b> and <b>URGENT PERSONAL BUSINESS</b> leave are advances at the beginning of the fiscal school year. <b>FAMILY ILL</b> is a subset of <b>SICK LEAVE</b>. It is <b>NOT</b> an additional type of leave. The maximum balance of <b>FAMILY ILL</b> is 8 days.</i></p> <p><i>Voluntary deductions are taken 20 times a fiscal school year, beginning in September and ending in June.</i></p> <p><i>See Schedule of Voluntary Deductions</i></p> |                    |   |                            |
| <b>SUMMARY</b>   | <b>EARNINGS</b>    | <b>- TAXES AND DEDUCTIONS</b>           | <b>+ ADJUSTMENT TO NET</b> |
| THIS PAY   | 4,392.24           | 2,118.20                                | 0.00                       |
| YEAR TO DATE   | 69,124.74          | 31,789.78                               | 37,334.96                  |

**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.

***RF: RESPONSIBILITY FACTOR:***

Department Chairpersons, team and content leaders are paid an RF based upon the size of their departments. This extra compensation is added to the biweekly salary and is included in the employee's annual salary for retirement purposes.

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

***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.