

**This sample pay stub is for a full-time salaried employee.**

The **actual semi-monthly salary** is shown in the Pay Rate line near the top of the pay stub. The semi-monthly salary is also shown in the Hours and Earnings box.

The semi-monthly salary amounts are circled in red.

**Total Gross Earnings** is calculated by adding the semi-monthly salary plus any additional earnings (e.g., uniform allowance, overtime pay). Total Earnings are shown at the bottom of the Hours and Earnings box and in the box near the bottom of the pay stub where Net Pay is calculated. Total Gross Earnings amounts are circled in **purple**.

**Taxes** withheld from gross salary are detailed in the Taxes box to the right of the Hours and Earnings box. Total taxes are summarized in the box where Net Pay is calculated. The Total Taxes amounts are circled in **blue**.

**Deductions** from gross salary are detailed in two boxes: Before-Tax Deductions and After-Tax Deductions. The premium for each insurance plan in which an employee participates as well as the amount of other optional payroll deductions are detailed in these boxes. Total Deductions are summarized in the box where

Net Pay is calculated. The Total Deductions amounts are circled in orange. **NOTE:** Accidental Death & Dismemberment premiums are considered a Before-Tax Deduction. For the first paycheck of 2014, they were inadvertently categorized as After-Tax Deductions. This will not be corrected as it will have a minimal impact on individual taxes.

**Net Pay** is calculated in the box near the bottom of the pay stub: **Total Gross – Total Taxes – Total Deductions = Net Pay**. (Federal Taxable Gross equals Total Gross less Before-Tax Deductions.) The amount of all direct deposits and/or paper checks is the **Net Pay Distribution**. The Net Pay amounts are circled in green.

### **Understanding the Hours and Earnings Information**

Information in the Hours and Earnings box comes from two areas of PeopleSoft. The information **outside the yellow boxes** comes from the PeopleSoft Job Record, the file that describes earnings for a position, or from additional earnings: semi-monthly salary as well as additional earnings items, e.g. Uniform Allowance. The information **inside the yellow box** comes from the timesheet. This area details earnings for each Time Reporting Code (TRC) reported on the timesheet. The earnings are based on the employee's hourly Rate which is the annual salary divided by 2080 hours. Hours for each TRC (Salary, Vacation, Funeral Leave, etc.) come directly from the timesheet. Because County employees are paid on a semi-monthly schedule, the number of Regular Work Hours in a pay period will vary from pay period to pay period. Earnings are calculated by multiplying the hourly rate by the number of hours reported in each TRC. *Earnings based on the actual number of regular work hours in a pay period will never equal the semi-monthly salary. The earnings amounts in the yellow box are for your information only; the amounts will always balance to \$0.00 (earnings for the regular work hours less earnings for each TRC on the timesheet).*

Salt Lake County  
2001 S State Street  
Salt Lake City, UT 84114

Pay Group:  
Pay Begin Date: 02/16/2014  
Pay End Date: 02/28/2014

Business Unit: SLC01  
Advice #: 0000  
Advice Date: 03/07/2014

|   |                                  |                            |
|---|----------------------------------|----------------------------|
| Name<br>Address<br>City, State Zip Code | Employee ID:                     | TAX DATA: Federal UT State |
|   | Department:                      |                            |
|   | Location:                        | Marital Status:            |
|   | Job Title:                       | Allowances:                |
|   | Pay Rate: \$2,032.15 Semimonthly | Addl. Percent:             |
|   |                                  | Addl. Amount:              |

| HOURS AND EARNINGS           |           |             |                 |               |                  | TAXES           |               |                 |
|------------------------------|-----------|-------------|-----------------|---------------|------------------|-----------------|---------------|-----------------|
| Description                  | Rate      | Current     |                 | YTD           |                  | Description     | Current       | YTD             |
|                              |           | Hours       | Earnings        | Hours         | Earnings         |                 |               |                 |
| Regular                      |           |             | 2,032.15        | 95.75         | 2,307.67         | Fed Withholding | 179.20        | 1,026.34        |
| Uniform - Taxed              |           |             | 37.50           |               | 187.50           | Fed MED/EE      | 28.49         | 152.57          |
| Regular                      | 23.447878 | -90.75      | -2,127.89       |               | 0.00             | Fed OASDI/EE    | 121.83        | 652.38          |
| Shift Briefing               | 23.447878 | 1.75        | 41.03           | 5.50          | 127.19           | UT Withholding  | 91.51         | 501.29          |
| Public Safety Holiday        | 23.447878 | 3.00        | 70.34           | 8.00          | 181.66           |                 |               |                 |
| Salaried Regular Earnings    | 23.447878 | 86.00       | 2,016.52        | 206.00        | 4,508.77         |                 |               |                 |
| Admin Mayor's Holiday        |           |             | 0.00            | 9.00          | 206.29           |                 |               |                 |
| FTO Allowance                |           |             | 0.00            | 153.00        | 1,994.25         |                 |               |                 |
| Federal Tax Refund           |           |             | 0.00            |               | 35.45            |                 |               |                 |
| Non-Cash                     |           |             | 0.00            |               | 25.66            |                 |               |                 |
| Overtime Straight Pub Safety |           |             | 0.00            | 4.50          | 102.25           |                 |               |                 |
| Overtime Public Safety 1.5   |           |             | 0.00            | 2.75          | 96.72            |                 |               |                 |
| Other                        |           |             | 0.00            | 54.25         | 1,333.26         |                 |               |                 |
| <b>TOTAL:</b>                |           | <b>0.00</b> | <b>2,069.65</b> | <b>538.75</b> | <b>10,958.56</b> | <b>TOTAL:</b>   | <b>421.03</b> | <b>2,332.58</b> |

| BEFORE-TAX DEDUCTIONS         |               |               | AFTER-TAX DEDUCTIONS           |             |              | EMPLOYER PAID BENEFITS        |         |          |
|-------------------------------|---------------|---------------|--------------------------------|-------------|--------------|-------------------------------|---------|----------|
| Description                   | Current       | YTD           | Description                    | Current     | YTD          | Description                   | Current | YTD      |
| SelectHealth Employee +1      | 97.00         | 485.00        | Spouse Life Insurance          | 2.52        | 12.60        | SelectHealth Employee +1      | 430.50  | 2,152.50 |
| EMI Employee +1               | 7.30          | 36.50         | Accidental Death & Dismembmnt  | 0.00        | 0.09         | EMI Employee +1               | 29.20   | 146.00   |
| Basic Life Insurance          | 0.31          | 1.55          | Utah Alliance of Govt Employee | 0.00        | 12.00        | Basic Life Insurance          | 1.22    | 6.10     |
| Accidental Death & Dismembmnt | 0.09          | 0.36          |                                |             |              | Accidental Death & Dismembmnt | 0.37    | 1.85     |
| 401(k)                        | 27.03         | 137.84        |                                |             |              | Contributory                  | 653.13  | 1,313.98 |
|                               |               |               |                                |             |              | Long-Term Disability Ins      | 12.19   | 50.73    |
| <b>TOTAL:</b>                 | <b>131.73</b> | <b>661.25</b> | <b>TOTAL:</b>                  | <b>2.52</b> | <b>24.69</b> | <b>*TAXABLE</b>               |         |          |

This is what Salt Lake County pays as its contribution to the cost of your benefits.

|         | TOTAL GROSS | FED TAXABLE GROSS | TOTAL TAXES | TOTAL DEDUCTIONS | NET PAY  |
|---------|-------------|-------------------|-------------|------------------|----------|
| Current | 2,069.65    | 1,937.92          | 421.03      | 134.25           | 1,514.37 |
| YTD     | 10,958.56   | 10,384.31         | 2,332.58    | 685.94           | 7,940.04 |

| YEAR-TO-DATE       | PAID TIME OFF | SICK LEAVE |
|--------------------|---------------|------------|
| Start Balance      | 0.0           | 0.0        |
| + Earned           | 0.0           | 0.0        |
| + Bought           | 0.0           | 0.0        |
| - Taken            | 0.0           | 0.0        |
| - Sold             | 0.0           | 0.0        |
| + Adjustments      | 0.0           | 0.0        |
| <b>End Balance</b> | <b>0.0</b>    | <b>0.0</b> |

| NET PAY DISTRIBUTION |                |                 |
|----------------------|----------------|-----------------|
| Account Type         | Account Number | Deposit Amount  |
| Advice #0000         |                | 1,514.37        |
| <b>TOTAL:</b>        |                | <b>1,514.37</b> |

MESSAGE: