

**19. Post-Tax Deductions:** States voluntary deductions as well as **UTLA-Dues**, **UTLA-Premiums**, and **Leg Ret -UTLA Union Dues** (a onetime deduction when LAUSD-UTLA have reached a Bargaining Agreement for a retroactive Salary Increase) noted with “**Current**” and “**YTD**” (Year to Date) Totals.

Members can participate in various kinds of Insurance, PACE and CTA Contributions which will fall under **UTLA-Premiums**. For the most up to date information of the types of contributions you can participate in contact UTLA Membership Department at 213/385-0300 or email [membership@utla.net](mailto:membership@utla.net)

**20. Tax Exemptions:** This box indicated the federal and state withholding chosen by the employee by filling our forms **W-4 (federal)** and **DE-4 (state)** forms. “**S**” is for single status; “**M**” is for married status. The lower the number next to the letter, the more withholding is taken out. The highest withholding is zero.

**21. Leave HRS:** Denotes both full-pay and 1/2 pay illness, and vacation balances, for eligible employees.

**22. District Paid Benefits:** Denotes the health plan coverage for the employee and dependents, if applicable. Shows the cost of benefits that the employer pays. These amounts are not deducted from the employees’ pay. LAUSD also provides \$20,000 of group term life insurance. Employees may purchase additional coverage at their own expense.

**23. Annualized Status:** Applies only to contracted certificated employees with annualized salaries. Reports annualized contract amount earned to date, gross annualized contract amount paid, and net difference.

**24. Hours Summary:** Applies to certificated employees with annualized salaries and certificated substitutes. Total contract hours required, fiscal hours worked to date, remaining hours to be worked.

The bottom right-hand side summarizes tax information and deductions for both the current pay period and year to date.

**25. Gross:** Total of gross earnings paid this pay period. Does not include non-taxable reimbursements.

**26. Imputed Income:** Taxable non-cash benefits (i.e.: domestic partner health, use of LAUSD vehicle).

**27. Taxable Earnings:** Gross plus imputed income minus pre-tax deductions.

**28. Tax Deductions:** Tax deductions broken down by tax types. Certificated personnel do not pay California State Disability Insurance (SDI) or Social Security taxes. Certificated employees hired after April 1, 1986 and those who elected to pay Medicare Part A taxes during the District’s Medicare Election in 2001 pay 1.45% of total gross.

**29. Non-Tax Reimbursements:** Reimbursements of expenses (i.e.: mileage) incurred by the employee adds to net pay but is not subject to taxation.

**30. Total Net Payment:** Gross minus pre-tax deductions, taxes and post-tax deductions plus non-taxable reimbursements. Your net pay.



# Understanding your LAUSD Paycheck

An item-by-item  
breakdown of your  
Statement of Earnings

**UTLA** | **UNITED  
TEACHERS  
LOS ANGELES**

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