- 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
- 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 contact 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.



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## Understanding your LAUSD Paycheck

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



Revised: August 2023

- 1. Employees Legal Name: First and Last Name
- 2. Employees Primary ID Number: This is your Main EE ID which you were first assigned when hired. If you have multiple ID's, those are referred to as PERNRs.
- 3. Payroll Period: Beginning and ending date of the current period.
- 4.Actual Pay Date: Certificated personnel are paid once a month on the 5th unless that date falls on a weekend or holiday. (If that is the case, it is issued on the previous business day).
- **5.Payroll Area:** This is the payroll group (Certificated, Classified, or Semi-monthly).
- 6. Payment: For those with direct deposit you will see DD\* with the last four digits of your bank account number, for paper checks, this shows the seven-digit check number.
- 7. PS Area: Represents the bargaining unit and/or salary table.
- 8. Payments: Earnings are reported separately for both the current pay period and any adjustments for a prior pay period. Prior pay adjustments show the end date of the pay period from which the adjustment originated. Non-taxable reimbursements are outlined below the current pay heading.
- 9. Per End: Pay Period end date.
- 10. SB: Salary basis.
- 11. PS Group: For certificated employees this represents their pay schedule.

12. PL (Pay Scale Level): This represents the step on the pay schedule.

3 Tax Exemptions (20) Payroll Period Pay Date Payroll Payment PS-Area DOE, JANE 00123456 07/01/22 To:07/31/22 08/05/22 Cert DD\*XXXX UT CA / S / Exemptions = 00 Payments Per End SB PS-Grp PL PERNR Cost Ctr Rate Hours Leave HRS Full Pay Illness 136.80 (21) URRENT PAY \* Half Pay Illness 663.20 C-Basis Salary 07/31/22 C 33 01 00123456 1082401 6.293.91 District Paid Benefits NON-TAXABLE REIMBURSMENTS DeltaCare PMI (I) VSP(K) ER 7.24 01 00123456 1082401 0.58500 55.00 32.16 (22) HealthNet HMO ER 1,624.58 8 10 11 12 13 14 15 16 (17 Employee Basic Life 1.18 District Paid STRS 1,202.14 Annualized Status Earned Amt 0.00 (23 Paid Amt 6,293.91 Difference 6,293.91 Hours Summary Contract Hrs 1,632 (24) 1,632 Remaining Hrs (18) YTD Totals Pre-Tax Deductions Current Post-Tax Deductions Current Current YTD (25) STRS BE Leg Ret UTLA Union Due 27.50 58.122.44 642.29- 5931.36 6.293.91 Gross UTLA - Member Dues \$\$\$ Imputed Income 0.00 0.00 (26) SSS-UTLA - Premiuma 1.67-13.36 Pre-Tax Deduct 642.29-5,931.36 (27) Taxable Earnings 5,651.62 52,191.08 FED Withholding 640.69-6,552.66 (28 FED RE Medicare 91.27-842.78 CA Withholding 262.42-2.734.62 Post-Tax Deduct 101.51-839.58 Non-Tax Reimburs 0.00 31.36 (29) (30) 642.29- 5,931.36- Total Post-Tax: 101.51- 839.58- Total Net Pay 4,555.73 View your detailed Time Statement at https://ess.lausd.net Message

- 13. PERNR (Personal Number): Each assignment is identified by a unique PERNR. If you have only one assignment, this number is the same as your employee number. For those with multiple assignments there may be a different PERNR.
  - 14. Cost Ctr (Cost Center): This is your work location (used to be known as location code).
  - 15. Rate: Hourly rate for certain types of assignments (i.e.: subs, adult ed, buyback days, etc.). There is no hourly rate for a base annualized assignment.
  - 16. Hours: Calculated hours paid (for the base annualized salary the hours reported are those going toward the annual hours requirement; C-basis=1224; B-basis=1326; A-basis=1566).
  - 17. Gross Pay: Calculated gross amount.
  - 18. Pre-Tax Deductions: Each employee contributes 8% of total gross pay to their CalSTRS pension plan. The District matched with an additional 8.25% that goes into the pension plan's general fund. Voluntary deductions may also be made for a 403b plan that can help save current income taxes and supplement retirement income. Since certificated employees do not pay into Social Security, contributing to a 403b can act as a replacement. These are pre-tax deductions and are noted with "Current" and "YTD" (Year to Date) Totals.