



SCAPPOOSE SCHOOL DISTRICT

"Cultivating passionate lifelong learners for an ever-changing world."

Understanding Your Pay Statement

Scappoose School District (SSD) provides all employees with an itemized pay statement every time wages are paid, as required under Oregon law (ORS 652.610; OAR 839-020-0012). This guide explains the information you will see on your Scappoose School District pay stub.

Pay period:

Monthly (first through the end of the month)

Paydays are on the 15th of the month. (If that day falls on a Saturday, payday will fall on the Friday before. If that day falls on Sunday or a holiday, payday will fall on the next business day.)

Types of pay may include:

- Regular positions – The amount actually paid will be based on the Annualized Pay calculation of:
 - Teachers/Administrators/Confidential: Annual Salary / 12 paychecks
 - Classified: (Hourly rate x hours/day x contract days) / number of paychecks
- Coaching position – Fixed stipend amounts, paid in three equal payments. The fixed stipend amounts are not based on an hourly rate. The stipend amounts are listed in the Certified Bargaining Agreement.
- Extra Duty Stipends – Fixed stipend amounts, paid in ten equal payments (unless a mid-year hire)
- Hourly – From timesheets, due at the end of each month
 - Extended contract hours
 - Supervision hours
 - Extra non-contracted hours
 - Substituting hours
 - Tutor hours
- Rate Differential – the rate difference when covering a different position

Additional Information: For employees, SSD uses annualized pay:

- Your salary is divided equally across all paychecks for the year.
- This means daily rate and hours listed will NOT match your paycheck amount. This is normal and expected.
- Annualized pay allows SSD to withhold benefits and dues over the appropriate number of pay periods and pay employees through the summer months even when work is not available.

How annualized pay works:

- 12-month employees (who work all year round): Paid through the end of each month, plus any extra hours worked during the pay period (Classified only).

- 10-month employees (who work only 10 months during school year): Total yearly salary is divided across remaining pay periods (September – August), ending with three equal checks in June (one for June, one for July and another one for August).

Example Calculation:

- Certified Salaried Staff = 190 days, rate \$40,000/year, 1.0 FTE
- Annual rate: $\$40,000 \div 190 \text{ days} = \210.53 per day
- Monthly pay: $\$40,000 \div 12 = \$3,333.33 \text{ per month (three checks paid in June)}$

How Unpaid Leave Works - Unpaid leave is not spread across your full annual salary. Instead, SSD deducts unpaid leave in the payroll period that the leave occurs. Your unpaid leave is always deducted using your daily rate.

- **For example:**
 - If you take 1 day of unpaid leave on November 25
 - The deduction only appears on the December paycheck because December is the paycheck that covers the November leave period.
- **Another Example, an employee with a \$40,000 annual salary:**
 - Annual salary divided into 12 checks = \$3,333.33 per month
 - Daily rate: $\$40,000 \div 190 \text{ days} = \210.53 per day
 - Unpaid leave taken: November 25 (1 day)*
 - December Paycheck Calculation
 - $\$3,333.33 \text{ (regular monthly pay)} - \$210.53 \text{ (1 unpaid day)} = \$3,122.80 \text{ gross wages}$

**Noted: In rare cases when the amount of unpaid leave exceeds monthly earnings, this will be spread over future months usually in equal increments. Otherwise, the deduction appears only on the December paycheck.*

Deductions:

- **Taxes / Withholdings** - This section lists all legally required payroll taxes deducted from your paycheck. Examples shown on SSD stubs:
 - FICA – Social Security
 - FICA - Medicare
 - Federal Tax Withholding
 - Oregon State Tax
 - Oregon Paid Leave (PFML - Paid Family & Medical Leave)
 - Oregon Statewide Transit Tax
 - WC Hourly Assessment - A state fund, paid for by a small hourly tax split between employers and employees, that supports programs helping injured workers return to work, provides cost-of-living increases for permanently disabled workers, and aids families of deceased workers, all separate from regular workers' comp insurance.
 - Garnishments (only when court ordered)

- **Benefits & Other Possible Employee Deductions** - These are deductions for benefits you pay the employee portion of, such as:
 - PERS Employee Contribution (PERS-Tier 1, PERS-Tier 2, PERS-OPSRP)
 - Medical Insurance (OEGB MEDICAL PT or AT) (PT=pre-tax AT=after-tax)
 - Dental Insurance (OEGB DENTAL PT or AT)
 - Vision Insurance (OEGB VISION PT or AT)
 - Optional benefit deductions - Possible deduction names:
 - American Fidelity (Accident, Cancer, Life, Critical Illness, Disability, HSA, Health FSA, Dependent Care)
 - Dues (AFT – Oregon Cope, OEA/NEA, SEA, SFCE Local 3662)
 - TSA – 403b/457b/Roth (American Fidelity, American Funds, AXA Equitable, ING Life & Annuity, Invesco Oppenheimer, Ivy Investments, Valic, Vanguard, VOYA, Primerica Shareholders, PenServ Plan Services, Oregon Savings Growth Plan)
 - The Standard (Life Insurance, Disability Insurance, AD&D)
 - Texas Life (Life Insurance)

Possible Leave Accumulated - This shows the beginning leave balances in hours; leave hours used, hours accrued and available as of the pay period end date on the pay stub. For example, 12/15/2025 pay stub's leave balances are for leave used/accrued through November 30, 2025. Leave balance names are based on job classification:

- Sick Leave - frontloaded
 - 10-month
 - 11-month
 - 12-month
- Bereavement Leave
- Jury Duty Leave
- Personal Leave (Discretionary leave)
- Vacation – accrued monthly
 - Class 12-month
 - Administrative
 - Confidential
- Floater Non-Contract Day (Admin & Confidential only)
- Floating Holiday (Classified only)

Electronic Pay Statements - SSD provides electronic pay statements through email and the employee portal. Employees must be able to view, save, or print the statement at the time of receipt.

Questions or Concerns - Please contact the Payroll Specialist or Business Manager at payroll@scappoose.k12.or.us