

Understanding Your Pay Statement - Employees

You can expect to receive an itemized pay statement with every payment of salary, extra duty wages, or stipends. We are providing the following information to ensure you understand the information on your itemized pay statement. Please reach out to the payroll office with any questions you may have.

Pay periods:

The district runs a Monthly payroll.

Contract salaries are for the full current month, the 1st through the 31st

Extra duty pay is for the timesheet period of the 16th of the prior month through the 15th of the current month.

Paydays are the 28th of the month. (If that day falls on a weekend or holiday, payday will fall on the prior business day.)

Workweek for purposes of overtime:

12:00 am on Sunday through 11:59 pm on Saturday

Types of pay may include:

Salary (S) -

Regular positions – Equal Pay basis. The pay statement shows the hourly rate and contract hours worked that month. The hourly rate x the hours worked reflects the amount **earned** that month. However, the amount actually paid will be based on the Equal Pay calculation of:

Teachers/Administrators: Annual Salary / 12 paychecks **OR**

Classified: (Hourly rate x hours/day x contract days) / # of paychecks

Coaching/Advisor positions – Fixed stipend amounts, paid in two equal payments. The fixed stipend amounts are not based on an hourly rate. The stipend amounts are listed in the Certified Bargaining Agreement.

Hourly (H) – From timesheets, due on the 15th of the month

Extra duty hours

Substitute hours

Swing Shift Differential (H) - \$ 0.50 per hour for the custodial swing shifts

Rate Differential (H) – the rate difference when covering a different position

Possible Benefit Contributions:

- 403(b) and 403(b) Admin Fees
- FICA – Medicare Tax
- FICA – Social Security Tax
- HealthEquity HSA
- OEBB Dental, Medical, and/or Vision
- OEBB Employee Assistance Program
- PERS 6% Pickup
- PERS OPSRP **or** PERS Tier 1/2
- State Paid Leave Tax (Paid Leave Oregon Tax)
- Unemployment Wage Basis and Accrual
- WageWorks FSA (Flexible Spending Account)
- Workday Tax (Oregon Worker Benefit Fund)

Possible Deductions

Taxes:

- Federal Tax Withholding
- FICA – Medicare Tax
- FICA – Social Security Tax
- State Paid Leave Tax (Paid Leave Oregon Tax)
- State Tax Withholding
- State Transit Tax (Oregon Statewide Transit Tax)
- Workday Tax (Oregon Worker Benefit Fund)

Benefits:

- 403(b) and 403(b) Admin Fee
- 457 (b) OSGP (Oregon Savings Growth Plan)
- AFLAC
- HealthEquity HSA (Health Savings Account)
- OEBB AD&D – Employee, spouse, and/or children
- OEBB Basic Life
- OEBB Dependent Life
- OEBB Dental, Medical, and/or Vision
- OEBB Double Coverage Fee
- OEBB Life – Employee, spouse, and/or children
- OEBB Long Term Disability (LTD)
- OEBB Short Term Disability (STD)
- OEBB Long Term Care
- WageWorks FSA (Flexible Spending Account)
- WageWorks Dependent Care FSA

Other Deductions:

Direct Deposit Amount 1 or 2 (fixed deposit amounts)

Direct Deposit Net Pay

Garnishments (various garnishors)

Oregon Child Support

Payroll Advance

PERS IAP Voluntary Contribution

Union Dues

Union Dues – Local