

October 2026

In Accordance with Public Act 26-12, Section 38, the information below provides explanations of items you may see listed on your paycheck. Please review your paycheck regularly and reach out to the Payroll and Benefits office if you have any questions.

Earnings: This section of your payroll paycheck lists “earnings” often called “gross wages”.

- For most employees (except for substitutes and seasonal staff) this is calculated by taking your annual expected income and dividing by the total number of preset pays in the year.
 - Annual Expected Income: For hourly employees, calculate your annual expected income by multiplying your hourly rate, times your hours per day, times your total paid days per year (paid days = working days + holidays).
 - Expected Pays: Our school year employees are paid 22 pays per year. (use 26 if you are an employee who opted to receive the “balloon” check option at the end of the year). 12-month employees typically receive 26 paychecks per year.
- For substitutes and hourly paid staff (tutors, Food Service, Related Services), earnings are simply calculated by multiplying the total number of hours worked in the pay period times the hourly rate.
- Most common pay codes are: Teacher 26 Pays, Para 26 Pays, Extra HR 1.5. Extra HR 2, Custodian, Maintenance, ABA Therapist 22 Pays, Admin Assistant 260, Admin Assistant 212, PT Custodian, Rental, Nurses 26 pays, Clerks, Substitute Building, Security Attendant, Substitute Teacher, etc.
- Overtime – hours will be listed with 1.5 times hourly rate
- Double Time - hours will be listed with 2 times hourly rate

Employee Deductions: This section of your paycheck lists all employee deductions. Below are the different types of deductions you may see on your paycheck.

- Medical Insurance: These contributions are exempt from Social Security, Medicare & Federal Income Tax:
 - BLCR – MEDICAL INSURANCE: Employee cost of health insurance premium (20 X per year)
 - BLCD – DENTAL ONLY INSURANCE: Employee cost of dental insurance premium (20 X per year)

- Union Dues:
 - ADMS: Administrative union member dues (20 X per year)
 - DCUS: Custodial union member dues per pay period
 - DMAN: Maintenance union member dues per pay period
 - DNUR: Nurse union member dues (20 X per year)
 - DPAR: Para, ABA Therapist, ML Tutor union member dues (20 X per year)
 - DSEA: Certified teacher union member dues (20 X per year)
 - DSEC: Administrative Assistant union member dues per pay period
 - DTHE: OT/PT union member dues (20 X per year)
- Teachers' Retirement Board Contributions: These contributions are made on a pre-tax basis.
 - TRB 1.25% = posted to the health insurance fund which helps reduce the cost of health insurance for eligible retired members and spouses.
 - TRB 7% = posted into your membership account
- Voluntary 403b Contributions and 457 (Voya only)
 - You may also have elected to participate in a 403b and/or a 457 retirement savings plan, which is exempt from federal tax withholdings. (Social Security and Medicare taxes still apply here.) 403b and 457 contributions are listed by the fund name. For example: Ameriprise Financial, Equitable, Fidelity, or Voya.
- Payroll Tax Deductions:
 - FED TAX W/H: Federal income tax based on your W4 withholdings
 - FICA - MEDICARE: Medicare deductions made by all staff (1.45%)
 - FICA - SOC SEC: Social Security deductions made by non-certified, full-time staff (6.2%)
 - State Tax - Connecticut: State income tax based on your CT-W4 withholdings
 - State of Connecticut Paid Leave: 0.5% of non-certified employees for 2026
 - SSA – FICA alternative for substitutes and part-time employees working less than 20 hours per week.
- Flex Spending Account (Certified Staff & Union Admin):
 - WWDC - Dependent Care
 - WWMD - Medical Care
- Connecticut Municipal Employees Pension (CTEE) – 5.25% Contribution from non-certified staff working over 27 hours.

- United Way (UNIT) – if payroll deduction is elected for voluntary contributions made to the United Way.

Direct Deposit: When you subtract all the deductions listed above from your “earnings”, you end up with your **Direct Deposit Net Pay**. For most people, this is all in a single line; however, employees can elect to deposit their net pay into more than one account.

- DIRECT DEPOSIT 1,2, or 3: Fixed deposits made per staff request
- **DIRECT DEPOSIT NET PAY:** 100% deposited after all other deductions/fixed deposits
- HSA direct deposits are listed under Liberty Bank

Employer Paid Benefits: The section of your paycheck contains employer paid benefits. This section lists additional employer costs, beyond employee salaries.

- Medical Insurance & Health Savings Account:
 - BLCB – MEDICAL INSURANCE: Employer cost of health insurance premium (this percentage of the annual contribution paid by the employer)
 - HSAE – Employer contribution into employee’s Liberty Bank HSA account
- FICA Tax Deductions:
 - FICA - MEDICARE: Medicare deductions for all staff (1.45%)
 - FICA - SOC SEC: Social Security deductions for non-certified, full-time staff (6.2%)