#### WHAT DOES YOUR PAYROLL CHECK STUB TELL YOU?

Questions arise regarding the information that appears on your payroll check stub. Below I have hopefully answered some of these questions.

1		2	3	4		5		6		7	
BASE SALARY	3,588.17			CURR. DED.		CURR. CON		YTD DED/RED		YTD ADJ GSI	L
				FWH	306.90	SSC	260.57	FWH	613.80	GSL	7,176.34
OP - *TAXED FRINGE	1.31			SWH	111.43	INS	480.00	SWH	222.86	FED	6,321.80
				403	30.00	403	40.00	CWH		ST	6,752.38
GROSS SALARY	3,588.17			SSD	211.18	VIS	14.74	TSA	60.00	CTY	
DEDUCTIONS	987.61			MCD	49.39	DEN	43.80	S/S	422.36	S/S	6,812.38
REDUCTIONS	183.29			KP6	215.29	INS	124.75	M/C	98.78	M/C	6,812.38
				LIF	15.75			KPR	430.58	KPR	7,176.34
NET SALARY	2,417.27			NEA	47.67		943.86	INS	0.00	UNE	6,381.80
								CRU			
								MIS	79.17		
								RED	366.58		
								TXF	2.62		
					987.61						

Your payroll check stub may contain other items that are not described here. If so, please contact Kim Bergan at the ECKCE office for further assistance.

## Column 1

This column summarizes your overall payroll check beginning with your salary and ending with your net pay amount

**Base salary** - if you are on an annual contract this is one-twelfth of your current contract amount otherwise this amount will reflect your appropriate monthly rate of pay. This is your monthly salary amount.

**OP-\*Taxed Fringe** - represents an amount determined by the IRS that is used in computing your taxable wages. This amount is the estimated premium cost of life insurance that is provided through your employer and any KPERS life insurance. It is not an amount which you receive nor is it an amount which is deducted from your salary. It is only used to compute taxable wages for the appropriate agencies.

**Gross Salary** - represents the sum of the above items excluding OP-\*Taxed Fringe which is used as the starting point to compute your payroll check components.

**Deductions** - summarizes the reduction items subtracted from your gross salary. Details of these items are reflected in column 4.

**Reductions** - summarizes the reduction items subtracted from your gross salary. Details of these items are reflected in column 5.

**Net Salary** - this amount is what is commonly referred to as take home pay. This is the amount that you receive on payroll day.

## Column 4 - Curr. Ded.

This column summarizes the deduction items which are part of your payroll check

- **FWH** This is the amount which ECKCE must withhold for federal income taxes from your individual paycheck and remit to the IRS on behalf of you. The amount of withholding varies by employee according to information you have provided us with on your most recent Form W-4.
- **SWH** Like federal withholding the State of Kansas also requires withholding for state income tax purposes. The basis for the amount of withholding is also determined from information provided by you on your most recent Form K-4 on file with us.
- **SSD** This is Social Security tax. This is an amount that also must be withheld from your paycheck. This amount is calculated by taking the wages subject to social security tax times 6.2%.
- **MCD** This is Medicare tax. The medicare tax is an amount very similar to social security that is withheld from your paycheck. This amount is calculated by taking the wages subject to Medicare tax times 1.45%.
- **KPR** Kansas Public Retirement System contribution (KPERS). This is your contribution to the state retirement system and is 6% of your wages that are subject to KPERS. In addition, the state contributes a matching percentage that is determened annually by the state.
- **403** This is voluntary annuity amount that you selected during our open enrollment . The amounts in this column are elections which you made as a pre tax deduction.
- **LIF** This is the premium for the life insurance that you elected during open enrollment.
- **NEA -** This is the dues for NEA (teachers only).

#### Column 5 - Curr. Con

This column reflects employer contributions as well as reduction items.

**SSC** - For this column the amount is the employer's matching share of the social security/medicare of wages subject to social security/medicare tax. This amount is excluded from the total in order to calculate total reductions.

**INS** - The first INS in this column is the amount of health insurance premium that is paid for you by ECKCE. This amount is excluded from the total in order to calculate total reductions.

403 - This 403 amount is the ECKCE match and is excluded from the total in order to calculate total reductions (teachers only).

VIS/DEN/INS - This is voluntary insurance premiums that you selected during our open enrollment . VIS is for vision;

DEN is for dental; INS is your portion of health insurance premiums; MED is for medical flex reimbursement; DEP is for dependent care flex reimbursement.

# Column 6 - YTD DED/RED

This column reflects year to date totals of each item listed.

FWH - Federal income tax withholding

**SWH** - State income tax withholding

CWH - Not used

TSA - Tax sheltered annuities contributions

S/S - Employee's share of social security withholding

M/C - Employee's share of medicare tax withholding

**KPR** - KPERS contribution

**INS** - Total insurance premium contributions

MIS - Miscellaneous deductions not included above

**RED** - Reduction items including insurance premiums you elected as before tax

**TXF** - Taxable fringe used in computing wages for various tax purposes

### Column 7 - YTD ADJ. GSL

This column reflects taxable wages for each agency.

**GSL** - Gross contracted salary

FED - Federal taxable wages. This is reflected on your year end W-2.

**ST** - Kansas taxable wages

CTY - Not used

**S/S** - Social security taxable wages

M/C - Medicare taxable wages

**KPR** - KPERS taxable wages

**UNE -** Unemployment taxable wages