

A guide to understanding your paycheck

Paystub access: my.delaware.gov < DE Payroll and Compensation < Print Paychecks

Company: State of Delaware	Print	Check Date: 02/24/2023
Address: 820 Silver Lake Blvd., Suite 100		Pay Begin Date: 01/29/2023
Dover, DE 19904		Pay End Date: 02/11/2023
General		
Name: -	Employee ID: -----	
Address: Wilmington, DE 19802	Pay Rate: Biweekly	
	Department: 953200600 - Red Clay School Di	
	Location: Baltz	
	Job Title:	
Tax Data		
Fed Marital Status: Single	DE Marital Status: Single	
Fed Allowances: N/A	DE Allowances: 0	
Fed Addl Percent: N/A	Fed Addl Amount: \$50.00	DE Addl Percent: 0.000 DE Addl Amount: \$0.00

GENERAL:

Employee specific information such as Name, Address, **Employee ID, Department, location**

Pay Rate Biweekly = Annual salary divided by number of pays selected 22 or 26

To calculate your hourly rate, divided your Pay Rate biweekly by the standard number of hours you work in a two week pay period, not including overtime hours.

Ex: Pay Rate Biweekly =

\$1,200.00 divided by 75 hours = \$16.00 per hour

\$1,200.00 divided by 80 hours = \$15.00 per hour

\$1,200.00 divided by 60 hours = \$20.00 per hour

TAX DATA:

Information in this section is directly from how you completed your Federal and State W-4 Employee withholding Forms.

If this information needs to be changed, please submit on a new W4 form(s) to payroll

Paycheck Summary						
	Gross Earnings	Fed Tax Gross	State Tax Gross	Total Taxes	Total Deductions	Net Pay
Current	2,067.30	1,740.59	1740.59	322.39	364.94	1,379.97
YTD	53,172.82	45,146.22	45146.22	8,417.11	9,009.38	35,746.33

Earnings				Taxes		
Description	Hours	Amount	YTD Amount	Description	Amount	YTD Amount
RegularPay	60.00	1,653.84	45,222.53	Fed Withholding	120.10	3,109.56
Holiday	15.00	413.46	2,044.21	Fed MED/EE	26.28	678.91
Annual Lea			2,890.66	Fed OASDI/EE	112.38	2,902.93
Sick Leave			2,605.81	DE Withholding	63.63	1,648.38
FHD			409.61	DE WILMINGTON Withholding		77.33
Total:	75.00	2,067.30	53,172.82	Total:	322.39	8,417.11

Before-Tax Deductions			After Tax Deductions			Employer Paid Benefits		
Description	Amount	YTD Amount	Description	Amount	YTD Amount	Description	Amount	YTD Amount
RegPenCd	62.01	1,415.18	STLIFE	22.85	582.90			
Medical	81.04	1,944.96	UWay/SECC	15.38	399.88			
Dental	37.70	881.66				Medical	530.69	12,736.56
StateVis	5.20	124.80						
DC 457(b)	10.00	260.00						
HltCareSp	96.15	2,500.00						
DepCareSp	34.61	900.00						
Total:	326.71	8,026.60	Total:	38.23	982.78			

PAYCHECK SUMMARY:

This is your current paycheck amounts for gross earnings, Federal and State taxable earnings, total taxes, total deductions and Net pay.

Gross Earnings = Earnings prior to all taxes and deductions

Net Pay = Earnings after all taxes and deductions, commonly called take home pay

Gross earnings, less taxes, less deductions = net pay.

Federal taxable earnings are what appears in Box 1 of the W2

YTD = summary of above for the year to date. Only appears on the current paycheck. Once the next paycheck is available to view, the YTD totals on the previous check will disappear

EARNINGS:

Please see below list of commonly used payroll earnings codes

Gross earnings, hours and/or amounts appear in this section. There are many earnings codes such as Regular Pay, EPER, Overtime, Midyear hire adjustments, retroactive pay etc.

Earnings appear with a shortened description that should be helpful in determining the type of pay.

Ex: MidYrCnAdj= Midyear hire contract adjustments

Midyear hire adjustments

All 10-month employees are required to work the number of days outlined in their contract. If you do not start employment on the 1st day of the school year, there will be a Mid-Year contract adjustment (ASA) on your pay. This reflects the difference between the amount you would have made working a full year and the amount you will actually earn working a partial year.

Example:

A Teacher with a bachelor's degree on pay step 1 starting the 1st contract day of the school year will work the full contract year of 188 days and make **\$43,711**

$\$43,711 \text{ divided by } 188 \text{ Days} = \232.51 Per Day

A Teacher with a bachelor's degree on pay step 1 starting on November 13th will work 133 days and will make **\$30,923.21**

$\$232.51 \text{ Per Day} \times 133 \text{ Days} = \$30,924$

Flex credit Earnings,

Appear under the Earnings section. These are earnings given to offset benefit deductions.

OptnFlexCr = District medical stipend. Offsets the medical pre-tax deductions in part or whole

Proflexcr = District local stipend. Offsets the balance of the medical deductions if it exceeds the medical stipend.

Depending on your benefits you may see the local stipend broken out as **FlexHealth, FlexVision, FlexEdDent, FlexSupLife, FlexLTD**, as the Local stipend also offsets in part or whole the pre-tax dental, vision, district life and district long term benefits. The maximum credit is \$1680.00 annual.

Note: Flex credits are not given on the third pay in a month, as there are no medical deductions

TAXES:

Employee share of taxes deducted from gross earnings, for federal, state and local if applicable.

Fed Withholding = Federal Withholding tax – % based on W4 and tax tables

Fed Med/EE = Social security tax Medicare 6.2 % (formerly FICA)

Fed OASDIEE = Social security tax disability 1.45% (formerly FICA)

DE Withholding = State of Delaware withholding tax- % based on W4 and tax tables

Wilm Withholding = City of Wilmington tax applied if you live or work within the city limits 1.25%

BEFORE TAX DEDUCTIONS:

Employee Deductions from gross pay, taken prior to taxes, reduce gross pay.

If there is a change in your net pay, please review before tax deductions

RegPnCd = Employee share of pension 3% hired prior to 1/1/2012

RegNewHire = Employee share of pension 5% hired after 12/31/2011

Both deductions will be taken automatically after gross earnings have exceeded \$6,000.00 upon hire and each calendar year

Medical = medical premium **SchDent** = Dental premium **Vision** = Vision premium

DistLifeBT = District life premium **DISTLTD BT** = Long Term disability premium

Medical deductions are not taken on the third check of each month

If you chose 22 pays your medical deductions and flex credits will be doubled, then quadrupled in June paychecks to make up for the summer pays you do not receive

HltCare Sp = health care flexible spending account

DepCare Sp = dependent care flexible spending account

DC 457(b) = State of Delaware Deferred Compensation plan– must enroll with Treasurers Office

457 B is a voluntary retirement plan available to all pension-eligible employees (Casual-Seasonal employees are not eligible). There are no age or length of service requirements.

TSA 403(b) = State of Delaware TSA plan – must enroll with Treasures Office

403B Plan is a voluntary retirement plan available to all employees working in a public school, charter school, DTCC, DSU and the Dept of Education regardless of. There are no age or length of service requirements.

AFTER TAX DEDUCTIONS:

Employee deductions taken after taxes are deducted, reduce gross pay.

If there is a change in your net pay, please review after tax deductions.

There are many codes for this but some main ones to note are:

GARN = Garnishments

STLIFE = State life insurance

Union Dues = code varies due to union enrolled in

DSEA Union deductions for Para and Teachers are deducted from 22 pays only, even if you chose 26 pays.

EMPLOYER PAID BENEFITS:

Deductions paid by the employer

Medical = State share of medical premium

DistLifeBT = employer paid district life

DistLifeBT Taxable = taxable imputed income on life insurance benefit over \$50,000

Imputed income does not add to gross earnings, but is subject to tax withholding

Net Pay Distribution			
Payment Type	Paycheck Number	Account Type	Amount
Direct Deposit	21885705	Savings	100.00
Direct Deposit	21885705	Checking	500.00
Direct Deposit	21885705	Checking	2,734.13

NET PAY DISTRIBUTION:

This display **direct deposit information** for checking and/or savings and the dollar amount deposited in each account.

If this section is blank, you will receive a live (paper) check.

Live checks are issued upon hire, and when changes are made to direct deposit instructions.

Common Payroll Earning Codes and their Descriptions

Code In Payroll	Long Description	Short Desc - this is what is seen on pay advices
ACA	Employee Cash Award	Cash Award
APX	Earning Not Subject to Pension	NonPenEarn
ARL	School Adjustment REG Local	ScAdjREGLo
ARO	Adjustment for REG Payment	AdjRegPay
ARP	Retroactive Pay	Retro Pay
ARS	Retirement Accrued Sick Pay	Sick Pay
ARV	Retirement Accrued VacationPay	Vacatn Pay
ASA	School Adj-MidYr Contract Hire	MidYrCnAdj
ATU	True Up Amount	TrueUpAmt
ATV	Termination AccruedVacationPay	Vacatn Pay
AWC	Worker's Compensation Adjustmt	Wkr's Comp
BAP	Bus Aide Pay	BusAidePay
BDP	Bus Driver Pay	Bus Driver
BNS	Salary Supplement FY19	SalSupFY19
CCA	Cleaning/Clothing	CIng/Clthg
EAS	Ed After School Pay	EdAfterSch
ECP	Ed Coaching Pay	EdCoachPay
ED6	Educ 6% Salary Supplement FY24	EducSalSup
EDE	Ed Department of Education DOE	EdDOE
EEP	Ed Enrichment Program Pay	EdEnrchPgm
EET	Ed Evening Teaching Pay	EdEvenTch
EFS	Ed Flex Spending Supplement	EdFlexSup
EHB	Educ Homebound Instruction	Homebound
EIL	Ed Inclusion Pay	Ed Includn
EMS	Education Mentoring Stipend	EdMentrStp
EPN	Ed Extra pay Non-Professional	EdExNP
EPR	Ed Extra Pay Extra Responsblty	Ed EPERPay
ESB	Ed Substitute Pay	EdSubPay
ESE	Ed Salary Stipend Earning	EdSalStpEr
ESI	Ed Summer School Pay	EdSum/Schl
ETS	Ed Teaching Supplement	EdTchSup
EWE	Ed Wilm Wage Stipend Earnings	EdWilStpEd
FPL	Paid Parental Leave	PdParntlLv
GDD	Governors Declared Day	GDD
GDK	Generic Docking Code	GDK
HRP	Higher Rate of Pay	HigherRate
REG	Regular Pay	RegularPay
STD	Short Term Disability	Short Term
SWC	Severe Weather Emerg Closings	SWEClosing
SWW	Severe Weather Emerg Worked	SWEWorked

Code In Payroll	Long Description	Short Desc - this is what is seen on pay advices
TB1	School 10 Mo Bus OT 1.5 x Rate	OTB10 1.5
TB2	School 10 Mo Bus OT 2.0 x Rate	OTB10 2.0
TB3	School 10 Mo Bus OT 2.5 x Rate	OTB10 2.5
TC4	School 12Mo Cust OT 1.5 x Rate	OTCS12 1.5
TC5	School 12Mo Cust OT 2.0 x Rate	OTCS12 2.0
TC6	School 12Mo Cust OT 2.5 x Rate	OTCS12 2.5
TE4	School 12Mo Tech OT 1.5 x Rate	OTTE12 1.5
TE5	School 12Mo Tech OT 2.0 x Rate	OTTE12 2.0
TE6	School 12Mo Tech OT 2.5 x Rate	OTTE12 2.5
TF1	School 10Mo FdSv OT 1.5 x Rate	OTF10 1.5
TF2	School 10Mo FdSv OT 2.0 x Rate	OTF10 2.0
TF3	School 10Mo FdSv OT 2.5 x Rate	OTF10 2.5
TS1	School 10Mo Clrc OT 1.5 x Rate	OTCL10 1.5
TS2	School 10Mo Clrc OT 2.0 x Rate	OTCL10 2.0
TS3	School 10Mo Clrc OT 2.5 x Rate	OTCL10 2.5
TS4	School 12 Mo Clrc OT 1.5 Rate	OTCL12 1.5
TS5	School 12 Mo Clrc 2.0 x Rate	OCTL12 2.0
TS6	School 12Mo Clrc OT 2.5 x Rate	OTCL12 2.5
WGR	Wage Repayment	WageRepay
ZED	Flex Credit - Education Dental	FlexEdDent
ZFH	Flex Credits-Health Insurance	FlexHealth
ZLF	Flex Credit - State Group Life	FlexStLife
ZLH	Flex Credits-Local Health Ins	FlxLocHlth
ZLT	Flex Credit-LongTermDisability	FlexLTD
ZOP	Option Level Credit	OptnFlexCr
ZPG	Program level Credit	ProgFlexCr
ZSL	Flex Credit- Supplemental Life	FlxSupLife
ZVI	Flex Credit - Vision	FlexVision