CHECK INFORMATION EXPLANATION

1. EMPLOYEE INFORMATION: Your name and address

- 2. **CHECK DETAIL INFORMATION**: Gross Wages shows the total amount of pay owing that month per contract or extra pay category. This amount is before any deductions are taken out. Net amount shows the amount of funds that will be deposited in your checking account and reflects pay after deductions.
- 3. **TAXABLE WAGE INFORMATION**: Indicates what wage amount will be used for taxation purposes. Federal is wages that will be used to calculate your Federal Income Tax deduction. Washington does not have a State Income Tax. The FICA wage shows what income your Social Security tax deduction will be based on. And, Medicare is the wage used to calculate your Medicare tax deduction.

4. **PAYS**:

<u>Description</u>: Lists all contracts and/or extra pay categories that will be paid that month. <u>Rate</u>: The contract amount or hourly rate that was paid.

<u>Factor Hours</u>: Number of contracts or hours to be paid. If it is a contract, such as your job title, the factor will always be 1.00, but extra hours will indicate hours you were paid to work.

<u>Amount</u>: The rate times the factor/hours. This will equal your gross amount per contract or hours for that month. The total at the bottom of that column will equal this month's gross wage.

<u>Retire Hours</u>: The number of work hours reported to the Department of Retirement. Not all hours are reported to DRS and not all hours reported to DRS will be counted toward retirement on the DRS report.

<u>WC Hours</u>: Workers' Comp is L&I hours that are used to pay the monthly L&I payments from both employee and employer.

<u>Work Hours</u>: Hours worked that month based on contract and calendar. Work hours are paid over 12 months, but you may not work all 12 months. Work hours will vary dependent upon your calendar of work.

<u>Period End</u>: The last day of the month for this check.

- 5. **DEDUCTIONS**: Payments required to be paid by the employee. Includes, out-of-pocket insurance premiums, Federal Income Tax, Social Security tax (FICA), Medicare tax, Retirement, Flex Plan, Association Dues, Workers' Comp (L&I), donations, and annuities (Deferred Compensation or 403B contributions). By law these must be paid by the employee. The "Y" indicates which deductions are subject to a tax deduction on Federal Income Tax or FICA/Medicare. Deductions are totaled at the bottom of the AMOUNT column.
- 6. **BENEFITS**: Payments required by law or by contract to be paid by the employer. Includes, insurance premiums equal to the amount specified by bargaining agreement, Social Security tax (FICA), Medicare tax, Retirement, Retiree Subsidy (HCA), Workers' Comp (L&I), Unemployment, and taxable reimbursed meals. The "Y" indicates which deductions are taxable on Federal Income Tax or FICA/Medicare. Benefits are totaled at the bottom of the AMOUNT column.