



Standard Operating Procedure

Version #: 1

Approved by: Human Resources

Date: 02/01/2022

Purpose

The purpose of this SOP is to assist employees in understanding their paycheck.

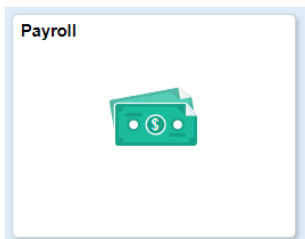
Scope

All employees would use this SOP to identify payments and deductions on their pay stub.

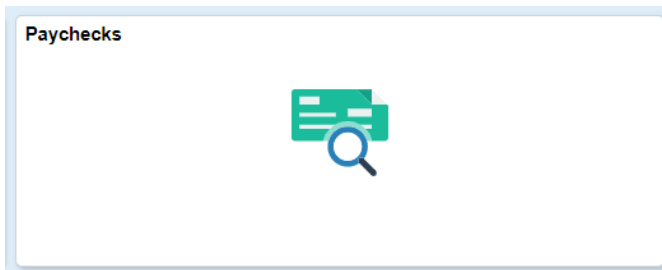
Procedures

To access your Paystub, Sign into ctLink → HCM Self-Service → Payroll

1. Select the Payroll Tile from your employee Self Service dashboard



2. Select the Paychecks Tile



3. Select the desired check by clicking on the arrow on the far right side.

Paychecks				
Check Date	Company	Pay Begin Date / Pay End Date	Net Pay	Paycheck Number
02/25/2022	Seattle Colleges District 6	02/01/2022 02/15/2022	736	>
02/10/2022	Seattle Colleges District 6	01/16/2022 01/31/2022	711	>

Note: By clicking on the arrow, a pop-up window will open with your paystub. Please make sure your pop-up blocker is turned off or that you allow pop-ups from this site. If the pop-up blocker is on, it will not allow the paystub to pop-up.

Definitions/Acronyms

This is not a full and exhaustive list of all payments and deductions that can occur. If you see a payment or deduction on your paystub that you do not understand, please reach out to one of our payroll partners at payroll@seattlecolleges.edu

Gross Pay- Earnings prior to any deductions or taxes being removed.

Net Pay- Earning after all taxes and deductions are removed. Also known as take-home pay.

Taxable Income- Earnings subject to Federal and State taxes.

Pay before Taxes	Taxable Income	Taxes	Deductions	Take-Home Pay
TOTAL GROSS	FED TAXABLE GROSS	TOTAL TAXES	TOTAL DEDUCTIONS	NET PAY
5,647.72	4,952.71	1,238.27	808.69	3,600.76

Pay before Taxes	Taxable Income	Taxes	Deductions	Take-Home Pay
TOTAL GROSS	FED TAXABLE GROSS	TOTAL TAXES	TOTAL DEDUCTIONS	NET PAY
414.48	414.48	24.99	4.45	385.04

Terms for Hours and Earning:

- **Reg PaySal** – Indicates your base salary per pay period for Exempt Employee.
- **Regular Pay – Salaried-** Amount paid from base salary per pay period for Classified Employees.
- **Shift Differential-** Salary- Amount paid for those with a shift differential in their contract
- **Premium Overtime-** Amount paid for hours worked over 40 per week (Hourly and Classified Only)
- **State Work Study/Federal Work Study/Student-** Amount paid per Hour worked for Students and Work Study employees.
- **Substitute Faculty** - Amount paid from a Substitute contracts. Some contracts may also be called Special Assignment contracts.
- **P/T Faculty Contract or PTF Contr-** Amount paid from all P/T Faculty Contracts or Pro-Rata Contracts per pay period.
- **Moonlight Contract-** Amount paid from all Moonlight contracts per pay period
- **Full Time Faculty Contract-** Amount paid form all Full time faculty contracts per pay period.
- **Stipend-** Amount paid forma Stipend.
- **Holiday Pay-** Amount paid from a recognized paid holiday (Only paid to those that qualify)
- **Personal Holiday-** Amount paid for those who use personal Holiday hours in lieu of Vacation. Time will be removed from Personal Holiday bank.
- **Vacation-** Amount paid when Vacation Hours are requested. Time will be removed from Vacation bank.
- **Compensable Sick Leave-** Amount paid when out ill. Amount will be removed form Compensable Sick Leave bank.
- **Unpaid Comp Sick Leave-** Amount of Compensable Sick time requested but not paid. This can occur when time is requested but no time is available in the employee’s bank.
- **Unpaid Vacation-** Amount requested by employee but unpaid. This can occur when an employee requests time but does not have enough time in their vacation time bank.

When Holiday, Vacation, Sick, or other type of paid leave is selected, you will see a negative pay for your REG earnings and a positive pay for your elected paid leave. This will result in a net neutral amount, meaning these amount cancel each other out and you are paid for the elected time taken. This is just changing the type of pay you receive but does not change your pay amount.

Example:

Regular Pay - Salaried	40.478220	-8.00	-323.83
Holiday Pay	40.478220	8.00	323.83

Taxes



These are deductions removed from your gross pay. These are determined by State and Federal Law. Once these taxes are removed, there are no refunds or reversals available. Fed Withholdings refunds may be issued if you file your Income tax returns at the end of the year with the IRS.

Fed Withholding- Amount of taxes withheld from your check per federal guidelines.

Fed MED/EE- Amount paid by employee for Medicare Tax

FED OASDI/EE- Amount paid by employee for Social Security Tax.

WA LTC/EE- Washington State long term disability tax.

	Taken this Check 	Total Taken this Year 
TAXES		
<u>Description</u>	<u>Current</u>	<u>YTD</u>
Fed Withholding	712.00	4,951.15
Fed MED/EE	89.58	693.36
Fed OASDI/EE	383.06	2,964.72
TOTAL:	1,184.64	8,609.23

Before Tax Deductions

These amount reflect deductions in the form of some types of medical insurance, some types of retirement savings, some parking programs, and some types of health savings plans.

These types of deductions are removed prior to taxes being taken out. This reduces the amount of earnings that are eligible to be taxed; otherwise known as taxable income.

Retirement saving and Medical Savings account amounts may vary from paycheck to paycheck depending on your election amounts. These are deducted as a percentage of your total Gross income.

Medical premiums are a set amount that is taken out of each paycheck.

After-Tax Deductions

After Tax deductions are made up of all other types of deductions, excluding taxes. These vary per person. The list below are examples of types of deductions that can be taken. This is not a complete and exhaustive list, but an example of common deductions. If you see a deduction on your paycheck that you do not understand, please reach out to your payroll representative. If you have questions about elective employee benefits, please contact your benefits representative or your local HR representative for assistance.

Examples:

- **Dues- AFT PT Faculty** – Amount taken to support and receive representation by your Union. This amount changes as it is a percentage of your total earning per pay period.
- **Dues- AFT FT Faculty** - Amount taken to support and receive representation by your Union. This amount changes as it is a percentage of your total earning per pay period.
- **Dues – AFT ProStaff**- Amount taken to support and receive representation by your Union. This amount changes as it is a percentage of your total earning per pay period.
- **MedAid & Suppl Pension EE**- Amount contributed by employee to a pension plan.
- **PFMLA- Family Leave EE**- Amount employee pays to participate in elective benefits for Paid Family Leave.
- **PFML- Medical Leave EE**- Amount employee pays to participate in elective benefits for Paid Medical Leave.
- **Prepay MetLife**- Prepaid Elective Life insurance benefit paid by employee
- **Prepay Long Term Disability**- Prepaid Elective Long Term Disability insurance paid by employee.
- **MetLife**- Elective Life insurance premium.
- **Long Term Disability**- Elective LTD Insurance.

Employer Paid Benefits

These are amounts paid by Seattle Colleges for taxes and/or elective benefits on your behalf. These amounts are not removed from your check. This section serves as a notice of paid amounts on your behalf.

Example:

- **Industrial Insurance ER**- Funds paid into the State Workers Compensation fund. The amount paid is required to be paid by the employer in case of a workers compensation claim. This is a type of tax on the employer.
- **Unemployment Compensation ER**- Funds paid into the State Unemployment account. This amount is required to be paid by the employer in case unemployment fund is needed. This is a type of tax on the employer.
- **PFML- Family Leave ER**- Amount employer contributes to your elective PFML- Family Leave fund.
- **PFML- Medical Leave ER**- Amount employer contributes to your elective PFML- Medical Leave fund.
- **SBRP (TIAA-CREF)**- Amount your employer matches in your retirement account. (employee must be enrolled in account to see this contribution)
- **MedAid & Suppl Pension ER** - Amount your employer matches in your retirement account. (employee must be enrolled in account to see this contribution)
- **HERP Supplemental Funding**- Amount your employer pays into a supplemental account on for Higher Education Retirement.

Summary Leave Balances

This box indicated your leave balances available. The balance additions are updated once a month on the last paycheck of the month, typically issued on the 25th of each month. Balance taken is updated in each pay period in which it is paid.

- **Beginning-** Balance at the beginning of the month prior to any additions or subtractions.
- **Earned-** Amount earned each month.
- **Taken-** Amount taken in the current pay period.
- **Ending-** Balance at the end of the pay period including all additions and subtractions.

Examples:

Example of time Earned on the last check of the month

SUMMARY LEAVE BALANCES				
	Beginning	Earned	Taken	Ending
VAC	158.00	16.00	0.00	174.00
SCK	12.00	8.00	0.00	20.00
NSCK	0.00	0.00	0.00	0.00
P/H	0.00	8.00	0.00	8.00
PERS	0.00	0.00	0.00	0.00
CMP	0.00	0.00	0.00	0.00

Example of time Earned and time taken in the same pay period.

SUMMARY LEAVE BALANCES				
	Beginning	Earned	Taken	Ending
VAC	224.00	16.00	12.00	228.00
SCK	77.00	8.00	0.00	85.00
NSCK	0.00	0.00	0.00	0.00
P/H	8.00	0.00	8.00	0.00
PERS	0.00	0.00	0.00	0.00
CMP	0.00	0.00	0.00	0.00

Net Pay Distribution

This section displays the total amount deposited into your bank account or issued via check.

Advice- Indicated that a direct deposit was made into the type of account and it displays the last 4 digits of the account for your reference.

Check- Indicates the amount was issued in the form of a check.

NET PAY DISTRIBUTION			
	Account Type	Account Number	Deposit Amount
Advice #000000000	Savings	XXXXXX	4,258.53
TOTAL:			4,258.53

NET PAY DISTRIBUTION			
	<u>Account Type</u>	<u>Account Number</u>	<u>Deposit Amount</u>
Advice #000000000	Checking	XXXXX	500.00
	Checking	XXXXX	2,036.84
TOTAL:			2,536.84

NET PAY DISTRIBUTION			
<u>Payment Type</u>	<u>Account Type</u>	<u>Account Number</u>	<u>Amount</u>
Check #00000000000	Issue Chk		1,115.30
TOTAL:			1,115.30

Related Resouces/SOPs

[Human Capital Management Recourse Center](#)

[How to Request Time Off \(Hourly, Exempt, Classified, Student\)](#)

[How to Request Time off \(Faculty\)](#)

[How to report Time \(Hourly\)](#)

[How to report Time \(Classified\)](#)

Version History & Primary Authors

02/01/2022- Creation- Jessica Wagner