

**W4 Information** is available in self service on the Tax Filing Information Link under My Pay Information

**Pension Member ID** is available in self service on the Current Benefit Enrollments under My Benefits

**Garnishment and Pension Loan Balances** are available in self service on the Pay History Link under My Pay Information in the Checks or Pay Stubs Tab

**Credit Union and Savings Bonds** are direct deposits now, not deductions, and included in net pay

### Leave Banks

- Review the PP Taken and PP Balance columns in the Leave Bank Section on the check
- Leave banks reflect what happened in the given pay period the time was taken
- When an employee exhausts a leave bank, it will no longer appear on the check

**Full Year Leave Banks** on the pay checks

- Sick
- Vacation
- Personal
- Cancer Screening
- Floating Holiday (if applicable)
- Comp (if applicable)
- K9 Comp (if applicable)

### Part-Time Employees

Health benefits calculate accurately in eP based on an average of actual regular earnings.

Leave banks calculate accurately in eP and are based on an average of actual hours worked in a week.

**Garnishments** calculate accurately in eP. Garnishments were based on a flat amount of when the garnishment were started based on the employee's salary at that time.

- Creditor garnishment is based on 10% of an employee's gross
- Student Loan garnishment is based on 15% of an employee's disposable income
- Child Support garnishments may increase or decrease for an employee in eP based on the salary earned. There is a 60% limit of an employee's disposable income.

**Payroll Term Definitions**

- Gross Pay = The employee's salary before taxes and deductions
- Net Pay = All direct deposits + credit union + savings bonds
- Disposable Income = Gross Pay - Mandatory Deductions
- OASDI = Federal Social Security
- Total MCare = Medicare Tax
- State Res Tax = State Resident Tax
- Fed Taxable = Federal Taxable Wages
- Fed Taxable = Gross Pay + Imputed Income - Pre-Tax Benefits
- GLI = Group Life Insurance
- CLI = Contributory Life Insurance (optional after 1st year of employment)
- SUI = State Unemployment Insurance
- FLI = Family Leave Insurance (NJ)
- Pre-tax benefits are
  - Health Benefits (Dental & Medical)
  - 457 Deferred Comp
  - Pension
  - DCAP
  - Flex Spending
- Mandatory Deductions are
  - Taxes
  - Pension
  - Union Dues
  - Health Insurance
  - Note: Pension and Union Dues (if applicable) are conditions of employment
- Imputed Income is Motor Vehicle and GLI
- Imputed Income = Income not earned but credited to you as a benefit & is therefore taxable
- Motor Vehicle is taxed for OASDI, Total MCare and Fed Taxable.

**GLI Group Life Insurance:** The employee must be a member of PERS as a condition of employment. Some exclusions apply for part-timers and provisional employees. It is an automatic contribution and covers the employee's beneficiary 1.5 times the employee's salary and is Employer Funded.

**CLI Contributory Life Insurance:** This is an optional life insurance plan that the employee can cancel after 1 year of employment. It is an automatic contribution and covers the employee's beneficiary for another 1.5 times the employee's salary, bringing the benefit up to a total of 3 times the employee's salary. This is Employee Funded.

**GLI & CLI Taxing Rules:** GLI is taxed in 5 year age brackets. When an employee moves into the next age bracket the amount paid into GLI will increase. This was previously calculated on the birthday month, but will now be calculated based on the year a person changes a bracket based on the year. This will only affect employees who are changing age brackets for the rest of this year.

**SUI State Unemployment Insurance:** After an employee is taxed up to a maximum of \$133.88 for the year, SUI is no longer taken out of the pay check.

**FLI Family Leave Insurance (NJ):** After an employee is taxed up to a maximum of \$31.50 for the year, FLI is no longer taken out of the pay check.

**OASDI Federal Social Security:** After an employee is taxed up to a maximum of \$7,254.00 for the year, OASDI is no longer taken out of the pay check.