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PAYLOC		FINANCE NO.	EMPLOYEE NAME			SOCIAL SECURITY NO.	PAY PERIOD	SERIAL NUMBER		EARNINGS STATEMENT	
Wk		RSC	Lev	Rate	Code	Typ	PAY	GROSS TO NET		LEAVE STATUS	
DETAIL EARNINGS								THIS PERIOD		ANNUAL LEAVE	
								GROSS PAY		FROM PREV YR	
								FED TAX		EARNED THIS YR	
								ST TAX		BAL	
								RETIRE		USED YR	
								PNCALMED		THIS PP	
										BALANCE	
										FROM PREV YR	
										EARNED THIS YR	
										USED YR	
										THIS PP	
										BALANCE	
										LEAVE WITHOUT PAY	
										THIS PP	
										CUMULATIVE	
										BOND DATA	
										UNAPPL BAL	
										NO-CARVED	
										USPS RETIREMENT	

A. INDICATIVE DATA

FIELD	DESCRIPTION
(1) Pay Loc	Employee's pay location.
(2) Finance No.	Finance number of the employee's office.
(3) Employee Name	Employee's name.
(4) Social Security No.	Employee's Social Security Number.
(5) Pay Period	Pay period and year of payment.
(6) Serial Number	Serial number of the issued check or the sequence number of the earnings statement in the case of net-to-bank.

FIELD

DESCRIPTION

L	Leave (paid leave and LWOP)
N	Night Differential
O	Overtime
P	OOS, NBRP, HSP
S	Sunday premium
T	Teletime, Guarantee tele-time, Guarantee tele-overtime, Extra straight time (See Handbook F-21)
V	Penalty overtime
W	Straight time work hours
(13) Hours	For every hours type listed, the actual hours and hundredths will print.
(14) Pay	Pay earned for the hours stated.
(15) FLSA	FLSA workhours and FLSA overtime pay. Printed whenever work hours for one or both weeks exceed 40.
(16)	Earnings statement messages. A description of some messages that may appear on the earnings statement follows:

B. DETAIL EARNINGS

(7) Wk	Week, either 1 or 2, of pay period (blank for all adjustments and allowances)
(8) RSC	Rate schedule code of employee for hours stated (blank for all adjustments and allowances).
(9) Lev	Grade level for each hours type stated.
(10) Rate	Base rate (annual or hourly including COLA) for hours stated.
(11) Code	Designation/Activity code for hours stated.
(12) Typ	Hours Type code (blank for all adjustments and allowances):
Code	Description
B	Beeper time (See Handbook F-21)
C	Christmas work
G	Guaranteed time.
	Guarantee Overtime
H	Holiday workhours

MESSAGE

DESCRIPTION

Emer Pay	Emergency pay procedures were invoked for the current pay period.
Emer Pay Adj	An adjustment for a previous emergency pay condition was processed.
Incl Pymt for A/L Due	An adjustment for a rural terminal leave payment was processed.
Incl Dual Serv FLSA Pay	A FLSA overtime premium pay adjustment for dual service performed was processed.
Adj for PP-Yr Processed	An adjustment for a specific pay period and year was processed.

MESSAGE

**Multi PP Adjs
Processed
Merit Lump Sum
Included
Retroactive
Payment
Retro Pay in
YTD Amt**

**Includes Bond
Refund
Scheduled
COLA Increase
Management
Increase
Grievance or
EEO Stlmnt
Bonus Payment
Updated**

**Bonus Payment
Cancelled
PO Indebt-Paid-
Off**

FIELD

Terminal Leave

**Life Insurance
Waived
Garnish Payments
Compl
Overdrawn
Leave Deduct**

**Contract
Bonus Payment
Merit Increase**

**Periodic Step
Increase
Retro Pay
Included
Sched Contractual
Inc**

**Updt YTD Bk
Pay Award**

**Updt YTD Bal
Cancel Chk**

**Updt YTD Bal
Incent Awd**

**Updt YTD Bal
Misc**

**Updt YTD Bal
Pr Man Pmt**

DESCRIPTION

Adjustments were processed for multiple pay periods.
A merit lump sum payment was processed.
Special check and earnings statement for retroactive payment.
Retroactive payment amounts have been added to year-to-date totals.
Bond unapplied balance amount has been refunded.
A cost of living increase has been added to the base salary
A management salary increase has been added to the base salary.
An adjustment for a grievance or EEO settlement was processed.
An adjustment to update an employee's bonus payment was processed.
An adjustment to cancel a bonus payment was processed.
The P.O. indebtedness balance for an employee is zero.

DESCRIPTION

A terminal leave payment was processed for an employee.
Life insurance code equals 'B' has been waived by the employee.
Garnishment balance is zero.
An employee who is terminating has a net pay greater than zero and an indebtedness will be deducted from the last earnings statement.
A contractual bonus payment has been paid to eligible employees.
A merit performance payment has been processed.
A step increase has been processed for eligible employees.
An adjustment for retroactive payment was processed.
A scheduled contractual increase has been applied and is reflected in the base salary.
An adjustment for a back pay award was processed. Only the year-to-date fields are affected.
An adjustment for a cancelled check was processed which updated the YTD earnings balance.
An adjustment for an incentive award payment was processed. Only the YTD fields are affected.
An adjustment to update gross monies within the employee master file was processed. Only the YTD fields are affected.
A typewriter check payment was processed which updated the YTD earnings balance.

C. GROSS TO NET DESCRIPTION**E-2****FIELD****(17) Gross Pay****Fed Tax****Retire****(21) FICA/Med****(22) FERS****(23)**

The gross pay for this pay period and for the year-to-date
The amount deducted for federal tax this period and year-to-date. Marital status and withholding allowances will print after "FED TAX"

The retirement deduction for this period and year-to-date
The following are valid retirement plan codes:

Code Coverage

1 CSRS
2 FICA
3* CSRS
4 Re-employed annuitants
5 CSRS offset (CSRS FICA)
6* CSRS offset (CSRS FICA)
7 Postal Rate Commissioners(only)

*Postal Inspectors only

FICA or medicare deduction this pay period and year-to-date

Federal employees retirement system. Those employees who switched to FERS in the middle of a tax year will have their contributions printed here

The following are valid FERS retirement plan codes:

Code Coverage

8 FERS
9* FERS
A FERS (elected—frozen service)
B* FERS (elected—frozen service)

*Postal inspectors only

Any other deductions such as union dues, allotments, local taxes, life insurance, charity, bonds, TSP (thrift savings plan), TSP investment type, TSP loan payment, TCOLA, garnishments, child support, IRS tax levy, auto insurance, union sponsored life insurance, etc.

If an adjustment is processed, the amount will print in the "THIS PERIOD" column and the word "adjust" will print in the YTD column. After all deductions have been printed, a "NEW EARNINGS" line will print.

Gross pay minus deductions and adjustments equal net earnings. Non-taxable earnings will print immediately below the NET EARN-

(Continued on page 118)

FIELD	DESCRIPTION
	INGS line, i.e., RENT (4th class offices), EQUIPMENT MAINTENANCE, or TCOLA.
	If 18 detail lines have been printed and additional lines are required, the remaining current period amounts will be combined and printed on the last detail line as "MISC." (The payroll journal microfiche will exhibit all lines that do not print because of limited space on the earnings statement). Employee's net pay:
	Gross pay - Deductions (+) or (-) Adjustments
	= Net earnings + Non-taxable allowances
	= Net pay

(24) Net Pay

D. LEAVE STATUS

(25) Annual Leave from Prev Yr	Annual Leave carried from the previous year
(26) Annual Leave Earned this Yr	Amount earned YTD. The amount of leave earned through the current pay period
Balance	AL carryover + AL earned this year
(27) Annual Leave Used this Year	Total annual used YTD
Annual Leave Used this Pay Per	Total AL used this pay period including adjustments to prior pay periods
(28) Balance	Current annual leave balance.
	Amount carried over from previous leave year
	+ Amount earned YTD
	+ Amount advanced but not yet earned
	- Amount used this leave year
	= Balance
(29) Sick Leave from Prev Year	Carryover from the previous year.
Sick Leave Earned this Yr	The amount of sick leave earned this year
(30) Used this Yr	The amount of sick leave used YTD
Used this PP	The amount of sick leave used this pay period including adjustments to prior periods
(31) Balance	Current sick leave balance.
(32) Leave Without Pay this PP	The amount of LWOP used this pay period
Leave Without Pay	The total accumulated LWOP up to 80 hours.
Cumulative	Once 80 hours is reached the accumulation begins over.

FIELD	DESCRIPTION
(33) Bond Data Unappl Bal	The amount that will be applied to the next bond
No. Issued	The number of bonds issued this pay period

F. RETIREMENT

(34) USPS Retirement	Total amount contributed to the retirement fund as of the end of the last tax year. At the end of the current tax year, the amount contributed this year will be added to the cumulative total and printed here.
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Contingency Plan . . .

(Continued from page 115)

Foley, responding to Mitchell's comments, said he has reservations about a payroll tax reduction, adding that the House is divided on the proposal. The speaker said he is concerned about offsetting the lost revenue, which he estimated at \$168 billion over five years.

Gradison Opposes Cut

Meanwhile, Rep. Bill Gradison (R-OH), ranking Republican member of the House Budget Committee, circulated a "Dear Colleague" letter saying cutting payroll taxes now "means either significant future tax increases or substantial Social Security benefit cuts, or both."

A payroll tax cut would also reduce national savings and is "likely to put upward pressure on inflation and drive up interest rates (in response to greater federal borrowing) and have no appreciable permanent effect on employment," he said.

Capital Gains Debate

Sasser criticized the inclusion of a capital gains tax cut in the administration's budget request, calling it a reflection of the lack of attention paid by the administration to the needs of the poor and middle class. Sasser said that the administration's capital gains plan would provide an estimated tax benefit of \$15,400 for those making over \$200,000. "This tax break equals just about half of what the average American family earns in one year," he said.

Darman said that the administration has 63 votes in the Senate for capital gains, notwithstanding the fact that Democratic leaders so far have been successful in preventing a floor vote.

In a statement, Sen. Bob Kasten (R-WI) praised the administration for proposing a capital gains tax cut, saying that Congress should enact "pro-growth tax cut legislation" to fight the recession.

