

THE BALTIMORE COUNTY PUBLIC SCHOOLS		SAMPLE TEACHER CHECK		Pay Period	THROUGH			
Office of Payroll 1940G Greenspring Drive Timonium, Maryland 21093		Pay Date		Check No.				
		Marital Status	Exemptions Fed State	Maryland Tax County				
Name		Soc. Sec. Number	Location	MARRIED	00	00	BALT COUNTY	
		000-00-0000	XX XXXXXX					
EARNINGS	Rate	Hour	This Pay	Year to Date	LEAVE BAL IN HOURS AS OF / /			
REGULAR PAY		-2:30	-108.39		Type	Acc/Adv	Used	Balance
REGULAR PAY		65:00	2,662.63		SICK LEAVE	0:00	0:00	1581:24
RF L		65:00	155.58		CNDWD*	4:55	0:00	13:23
FAMILY ILL		2:30	108.39		FAMILY ILL	0:00	2:30	49:30
					URG BUSINES	0:00	0:00	19:30
					(*Compensable non-duty week day. See below.)			
					Other Leave Usage			
					Absences are posted two weeks in arrears. Teachers are advanced their SICK and URGENT PERSONAL BUSINESS leave at the beginning of the fiscal/school year. FAMILY ILL leave is a subset of SICK LEAVE . It is NOT an additional type of leave. The maximum balance of FAMILY ILL is 52 hours (8 days).			
TOTAL EARNINGS			2,818.21	45,498.99				
TAXABLE WAGE			2,531.80					
FICA TAXABLE WAGE			2,755.01					
TAXES								
FEDERAL TAX			429.69	7,994.92				
MARYLAND STATE INCOME TAX			201.93	3,241.81				
SOCIAL SECURITY TAX			170.81	2,766.80				
MEDICARE TAX			39.95	647.08				
TOTAL TAXES			842.38	14,650.61				
DEDUCTIONS								
ADDITIONAL FEDERAL TAX			75.00	75.00				
BCBS TRIPLE CHOICE/MPOS			40.40	532.80				
BCBS PREFERRED DENTAL PROGRAM			20.00	300.00				
MD STATE MODIFIED PENSION			223.21	3145.11				
TABCO DUES			25.30	25.30				
1st FINANCIAL FED CREDIT UNION			232.00	232.00				
SAVINGS BOND			75.00	75.00				
TOTAL DEDUCTIONS			690.91	4,385.21				
SUMMARY		EARNINGS	- TAXES	-DEDUCTIONS	+ ADJUSTMENT TO NET		= NET PAY	
THIS PAY		2,818.21	842.38	690.91			1,284.92	
YEAR TO DATE		45,498.99	14,650.61	4,385.21				

EARNINGS

REGULAR PAY: teachers are paid an annual salary based upon their Grade (education) and Step (years of experience). The 10-month payroll calendar includes 217 days. Therefore, the biweekly salary is obtained by dividing the annual salary by 21.7.

RF: RESPONSIBILITY FACTOR. Department Chairmen, Team and Content Leaders are paid a **RF** based upon the size of their department. This extra compensation is added to the biweekly salary and is included in the teacher's annual salary for retirement purposes.

"Taxable Wage" - compensation subject to federal and state income tax.

"FICA Taxable Wage" - compensation that is subject to Social Security and Medicare tax. For example, health care deductions are exempt from federal, state, and FICA tax. Deductions into a 403b Retirement Plan are exempt from federal and state income tax but subject to FICA tax.

TAXES

FICA tax consists of Social Security and Medicare tax. For Social Security, the tax is applied only on wages up to the taxable wage base, which changes annually. The rate is 6.2%. There is no Medicare wage limit. The tax rate is 1.45%.

LEAVE

Absences are posted two weeks in arrears. Leave advances, accruals, and usage are shown in HOURS:MINUTES. Absences are reported in 30-minute increments. Ten-month teachers, clerical and classified employees, and paraeducators accrue "compensable non-duty week day" time each pay period to cover the week days during the winter and spring breaks when these employees do not report to work. It appears as "CND" on pay stubs.