

# UNDERSTANDING YOUR PAY STATEMENT

Pay statements provide valuable details about accrued vacation for most titles and sick leave, earnings, withholdings, and deductions. Please see area numbers to learn what entries on your pay statement mean.

The City of New York			EMPLOYEE				Payroll Management System			
ITEM #	PAY PERIOD	PAYDATE	DIRECT DEPOSIT PAY STATEMENT				PAYROLL #	WORK UNIT	CHECK NUMBER	DISTRIBUTION #
PENSION #		ELECTRONIC FUND TRANSFER INFORMATION		JSN	FEDERAL INS/EXEMPT	STATE INS/EXEMPT	REFERENCE #	CD	EMPLOYEE NAME	
		BANK ABA NUMBER								
TAX INFO	TOTAL EARNINGS	FEDERAL TAX	SOCIAL SECURITY	MEDICARE	STATE TAX	CITY TAX	CITY WAIVER	TOTAL DEDUCTIONS THIS PERIOD		
THIS PERIOD										
YEAR TO DATE								NET PAY		
DESCRIPTION		UNITS / HOUR	AMT EARNED PRIOR PERIOD	UNITS / HOUR	AMT EARNED THIS PERIOD	LEAVE BALANCE AS OF:				
						DESCRIPTION	BALANCE AVAILABLE 9/1-9/30	DESCRIPTION	BALANCE AVAILABLE 9/1-9/30	
						EARNINGS DATA				
DESCRIPTION		AMOUNT THIS PERIOD	GOAL AMOUNT OR TOTAL INSTALLMENT NO.	BALANCE DUE OR INSTALLMENT LEFT	DESCRIPTION	AMOUNT THIS PERIOD	GOAL AMOUNT OR TOTAL INSTALLMENT NO.	BALANCE DUE OR INSTALLMENT LEFT	OTHER ITEMIZED DEDUCTIONS	

Area 1

Area 2

Area 3

Area 4

## **AREA 1**

### **Pay Period**

Pay period is the period covered by the payment. Most employees are paid by the Payroll Management System (PMS) every two weeks. Each bi-weekly pay period begins on a Sunday, runs two weeks, and ends on a Saturday.

Most employees work 10 days during the two-week pay period. Consequently, there are ten work days and fourteen calendar days in each bi-weekly pay period.

The pay period shown on your pay statement indicates the dates for which you are being paid for your regular hours worked. PMS calculates the payroll one week prior to pay day, before the actual time you worked during the second week of the pay period is reported.

### **Pay Date**

Pay date is the date your check is issued or the date your direct deposit is credited to your bank account. For most employees pay day is every other Friday.

If you are paid an annual salary and in an E.C.P., Instructional or Non Instructional full time title the pay you receive on Friday reflects days worked up to and including the Saturday after payday. This constitutes a no pay lag.

If you are paid an annual salary and in a civil service full time title the pay you receive on Friday reflects days worked up to and including the Saturday before payday. This constitutes a one-week pay lag.

If you are paid on an hourly or per diem basis, your pay reflects days worked up to and including two Saturdays before pay day. This constitutes a two-week pay lag.

### ***Payroll Number, Work Unit, Check and Distribution Numbers***

The payroll number identifies your agency.

Work unit is determined by your agency to designate work sites for timekeeping purposes.

The check number is the City's payment number. If a "Z" precedes the number, it means your pay is deposited directly to your bank account. If a "C" precedes the number, it means your pay is in a paper form.

### **AREA 2**

#### ***Pension Number***

Your pension number is shown if you are a member of one of New York City's pension systems. If you are not a member of a pension system, it should be blank. Contact your Benefits Office if you think there is a discrepancy.

#### ***Electronic Fund Transfer Information***

Your bank's ABA number, an identifying number used for direct deposit of net pay, is displayed here. It matches the number on the left at the bottom of your personal checks.

#### ***JSN***

JSN identifies your job sequence number. If you have one job in your agency, your JSN is 1. The JSN is 1 for most employees.

#### ***Federal MS/Exempt and State MS/Exempt***

Your withholding status including marital status, applicable exemptions, and withholding allowances for federal and state tax withholding purposes are shown here. This reflects information you submitted on the W-4 IRS and IT-2104 state and local Withholding Allowance Certificates.

Marriage status is indicated as follows:

- A is single
- B is married
- C is unspecified

#### ***Reference and CD Number***

Reference number is an employee identification number.

CD, or check digit, is a one-digit code to help PMS double check against errors.

#### ***Employee Name***

Your name as it appears in PMS is shown here. If there are any spelling errors, or if your name has changed, contact your Personnel Office.

### **AREA 3**

#### ***Total Earnings This Period and Year to Date***

Total Earnings This Period includes all earnings in this pay period. Year to Date is based on the calendar year beginning with the first pay period in January.

#### ***Social Security; Medicare; Federal, State, and City Tax***

These are the amounts withheld as required by federal, state, and local laws and depend upon your earnings, marital status, and number of withholding allowances.

**City Waiver**

The City Waiver is an additional withholding for non-residents subject to the requirements of Section 1127 of The New York City Charter.

**Total Deductions**

Total deductions represent the sum of your taxes and all other deductions, such as health insurance, union dues, pension contributions, and pre-tax benefit programs.

**Net Pay**

Your net pay is the difference between this period's total earnings and this period's total deductions.

**AREA 4****Description, Units/Hour, Amount Earned Prior Period**

This section specifies the hours worked and amount earned prior to the period printed under Pay Period at the top of your "stub."

**Leave Balance**

Leave Balance displays the date through which your leave balances are shown. The type of leave and balances in hours and minutes are also shown here.

Leave accruals are processed at the end of the first full week of the next month for City annual employees.

**Other Deductions**

Other itemized deductions specifies the following:

- The reason for the deductions
- The amounts deducted
- The goal amounts if applicable
- The number of installments remaining

Examples of deductions that might appear on your pay statement include:

- Union dues
- Pension plan contributions and loan repayments
- Health insurance rider premiums
- Transit Benefit Program contributions
- Family court payments

There is room for eight deductions on most pay statements. If you have more than eight deductions, seven will be detailed and the remainder will be combined in the last entry noted as "Other." If you are not sure what your "Other" deductions are, contact your Payroll Office.