

This section identifies the This section provides a pay period (month and summary of the gross **Oregon State University** January 2019 Earnings Paid: 31 JAN 2019 year), employee ID, tax earnings, deductions, x 1086, Corvallis, OR 97331-1086. Phone: 541-737-3232 Federal EIN: 61-1730890 status from the and net pay for the Tax Status Add'I Tax YTD Subject Summarv Current YTD 2019 Federal M 2 Pict Code MO 5845.92 5994.00 employee's W-4, and year 20.00 5994.00 current month and State M 2 mployee Deductions Pay Id 25.00 5845.92 1666.94 1666.94 to date subject tax. It also Seq No 0 Net amount 4327.06 year to date. ID displays additional tax Net Pay Distribution withholdings, if any. The Net Pay Distribution section Distributio This section identifies the Leave Taken Accrua indicates the net pay 354.00 260.50 32.65 Sick Leave .00 9.00 .00 8.00 15.00 .00 employee, with their Vacation Leave distributed by direct check delivery deposit account department code and number and amount. Earnings their mailing address. 5682.77 Vacation Time Taken HRS 9.00@0 311.23 Salary, Unclassified The Earnings section The Leave section identifies earnings for the YTD Deductions Status Employee Employer Applicable Gross Employee Employer displays leave taken pay period. TFE Federal Tax 487.18 5845.92 487.18 on the last timesheet 85 63 85 63 TME Medicare Tax 85 63 5905 86 85.63 Oregon Statewide Transit Tax Social Security Tax Oregon State Withholding Tax 5.85 366.16 397.37 5.85 366.16 397.37 .00 366.16 .00 366.16 5845.92 submitted; leave 5905.86 5845.92 TST .00 1.97 .00 1.97 accrual for the TWC Workers' Comp Assessment 1.97 5682.77 1.97 .90 5.58 6.82 .90 5.58 6.82 58.00 CL1 PEBB Basic Life \$5,000 .00 5994.00 current pay period PEBB Life up to \$45K Pre tax PEBB Life \$60K-600K Post tax Parking Permit Fall Term Start 5994 00 .00 .00 .00 .00 .00 .00 .00 .00 .00 5994.00 5994.00 month; and balances. CL2 58.00 PEBB Spouse/Ptnr Life Post tax 3.66 5994.00 3.66 Balances do not PEBB Dependent Life Insurance 1.29 5994.00 103 PEBB AD&D Ins, Empl/Family Long Term Care, Employee PEBB Short-Term Disability 10.20 21.00 41.36 32.37 10.20 21.00 41.36 32.37 AF 5994.00 reflect leave taken The Deductions section 5994.00 5994.00 that has not yet been ST identifies deductions LTD PEBB Long Term Disability 5994.00 submitted by PEBB Empl Share Pre-Tax Delta Premier Dental Pretx Pebb, Incentive for HEM from the earnings; P5P 88.02 5994.00 88.02 PDT PIH PMA 149.91 -17.50 1885.62 5994.00 5994.00 149.91 -17.50 1885.62 timesheet. employer contributions Moda Synergy FT, Pre-Tax 5994.00 for health and pension PSA PEBB Employer Contrib Pre-Tax 2060.49 1383.00 5994.00 -2060.49 1383.00 24.06 12.04 .00 59.94 PVP VSP Pre-Tax (Vision Plan) 24 06 00 5994 00 programs; applicable VSP Pre-Tax (Vision Plan) VSP Pre-Tax (Plus Vision Plan) OPSRP IAP Empl Acct Pd for Yo TDI Fidelity, Percent 24.06 12.04 .00 59.94 .00 .00 360.69 .00 .00 .00 360.69 PVU 5994 00 6011.50 5994.00 R00 S20 gross; and year-to-date .00 amounts. Comments Leave balances reflect accruals for the current month and leave taken as of 01-JAN-2019 NOTICE: Exempt W-4's expire in Feb. To renew, submit a new federal and/or state W-4 form to Payroll before Feb. 15, 2019. Non-renewals will be withheld at Single with 0 exemptions Additional comments are located at the bottom of the statement.

Sample Earnings Statement

Deductions Section:

Deductions and/or credits in the column titled "Employee" are used to calculate the net pay of the employee. The "Employer" column reflects charges to the department, such as pension contributions paid by the University for the employee or other payroll expenses, such as department aggregate charges for benefits.

Both mandatory and voluntary deductions may be withheld from an employee's paycheck. Mandatory deductions are required by law and include State and Federal income tax, Social Security and Medicare, and Workers' Compensation Insurance. The 5% employee premium share amount for the CORE benefit package (Medical, vision, dental, and employee basic life insurance) is also deducted from an employee's paycheck. Voluntary deductions include benefits package deductions (i.e., optional employee life insurance, short-term disability, FSA contributions, etc.), voluntary retirement savings – TDI program, and other deductions authorized by the employee (i.e., Charitable Fund Drive, parking permits, Dixon Recreation membership, etc.).



Employee CORE Health Insurance Benefits

A benefit eligible position is one that is at least .50 FTE and is at least 90 days in length and qualified under PEBB rules. The employer contribution towards the CORE benefit package for full-time classified employees is between 95% and 97%, and for .50 FTE or greater unclassified employees it is 95%. Part-time classified employees receive a pro-rated employer contribution towards their benefit package. The CORE benefit package includes the following plans/deductions codes:

Benefit	Deduction Code*
Employee basic life insurance	CL1
Dental Insurance	PD*
Medical insurance	PM*
VSP Basic Vision (Full time Kaiser medical enrollment excluded from coverage)	PVP
PEBB Employee Share Pre-tax**	P5P or P3P
Employer Contribution***	PSA
PEBB, HEM Incentive****	РІН
VSP Plus Plan Pre-tax (Full time Kaiser medical enrollment excluded from coverage)	PVU (not a core enrollment)
Benefit subsidy for part-time classified employees enrolled in a part-time plan	PST
Opt-out in place of medical insurance or medical	POO A
\$40 Premium Subsidy. If monthly salary base is less than or equal to \$3,016	P40
(effective 09/1/2017). Salary base rate is the full-time equivalent rate. Must	
be enrolled in a full-time medical plan.	

*Deduction Code is a three digit code identifying the deduction/plan. Dental plans start with "PD" and medical plans start with "PM" ** PEBB Employee Share Pre-tax, this is the employee's share of CORE premium costs minus any subsidies. Part time employee's amount it is prorated based on the number of hours worked/paid in the pay period.

***Employer Contribution: For full-time classified and .5+FTE unclassified employees, this amount shows at 100% of premium costs for CORE benefits. The employee cost is calculated and shown under the Employee Premium Share deduction code (P5P or P3P). For part-time classified employees, the employer contribution is prorated based on the number of hours worked/paid in the pay period.

****PEBB, Incentive for HEM: If you are eligible and participate in the HEM program you will receive a monthly cash back incentive of \$17.50. This shows up as a negative deduction, thus reducing your cost.

Part-time classified employees may have additional out of pocket cost for CORE benefits (greater than 5%) based on the prorated employer contribution and the plan/tier they are enrolled in. To determine the total employee cost, add the amounts listed under the above codes together.

If you cover a domestic partner on your CORE benefits package and are required to pay the imputed tax value for that coverage, this will appear on your earnings statement in the earnings section as additional taxable income.

Employees may also sign up for additional optional benefits through PEBB, such as employee, spouse or dependent life insurance (deduction codes "CL2", "CL3", "LO2", and "LO3") accidental death & dismemberment insurance ("LAE" or "LAF"), disability insurance ("LST", "LTD"), long term care insurance ("LCE" and "LCS"), and flexible spending accounts ("PXM" and "PXS"). These are not included in the CORE benefits package and are deducted from the employee's pay.

On the sample earnings statement, the employee is a full-time unclassified employee who has chosen the PEBB Statewide Plan for medical coverage and ODS Traditional for dental coverage. To determine the employee's cost of the CORE benefits package, add the following benefit codes together:

Deduction Code	Description	Employee	Employer
CL1	PEBB Basic Life \$5,000	.90	0.00
P5P	PEBB Empl Prcnt, Pre-Tax	88.02	0.00
PDT	ODS Traditional Pre-Tax	149.91	0.00
PMV	PEBB Statewide, Pre-Tax	1,885.62	0.00
PSA	PEBB Employer Contribution	-2,060.49	1,383.00
PVP	VSP Pre-Tax (Vision Plan)	24.06	0.00
TOTAL cost to employee for CORE			
Benefits Package		88.02	1,383.00
PIH	Pebb, Incentive for HEM	-17.50	
Cost after HEM Incentive (if applicable		70.52	



PEBB Health Engagement Model (HEM) Incentive and Cost Containment Surcharges

PEBB has three health care and cost containment programs for the 2020 plan year. If you enroll in a medical plan, your participation status in each of these programs will determine if there is any additional cost and/or cashback incentive.

- Health Engagement Model (HEM): Available only to employees with active coverage as of November 2019. Participating employees will receive a monthly cashback incentive. This incentive shows as a "negative" deduction, which results in cashback to the employee.
- **Tobacco Use:** A surcharge is assessed based on your and your enrolled spouse/domestic partner's tobacco use.
- Spouse/Domestic Partner Other Non-PEBB Employer Coverage: A surcharge is assessed if your enrolled spouse/domestic partner has other employer group coverage available and does not enroll in that coverage.

Deduction Code	Description	Amount
PIH	PEBB, Incentive for HEM	-17.50 employee
PTS	PEBB Tobacco Surcharge Pre-Tax	25.00 employee or spouse/domestic partner only
		50.00 employee + spouse/domestic partner
POS	PEBB Other Cvg Surchg Pre-Tax	50.00

Pension & Voluntary Retirement Deductions

Employees may be eligible for pension contributions, paid for by OSU, if they meet the pension eligibility requirements. For additional information on eligibility, please visit the OSU website at http://oregonstate.edu/admin/hr/benefits/pension. Eligible classified employees are automatically enrolled in Public Employees Retirement System (PERS)/Oregon Public Service Retirement Plan (OPSRP). Unclassified employees are given a one-time irrevocable choice between PERS/OPSRP and the Optional Retirement Plan (ORP). Eligible employees receive an employee contribution, paid for by OSU which appears in the deductions section under the "Employer" column (as they are funded by the employer and are not a deduction from your pay). The PERS/OPSRP deduction codes start with "R0" for PERS/OPSRP members and the ORP deduction codes begin with "R1" through "R3" for ORP members. OSU also pays an Employer a contribution, which does not appear on your statement. The Employer portion is used in the PERS/OPSRP system to fund the pension benefit for retiring employees. In the ORP program, the Employer contribution is reflected on the employee's ORP statement. The Employer contribution is subject to vesting rules for both the ORP and PERS/OPSRP programs.

Employees may also enroll in additional voluntary retirement savings through either the Tax-Deferred Investment 403(b) Plan or the Oregon Savings Growth (457) plan. These deductions will appear with deduction codes beginning with "S".

Workers' Compensation

Workers' compensation insurance provides benefits for workers who are injured as a result of work. Employees are required to pay an assessment by payroll deduction for each full or partial hour of work. The basis for determining the assessment is the number of hours worked. This deduction is shown on your earnings statement as deduction code "TWC".

State & Federal Income Tax Withholding

Deductions are determined by filing status provided by the employee on their W-4. If no W-4 is filed, employee's withholding is based on a default of single status with zero dependents. Withholding is determined by formulas provided by Federal and State governments.

Social Security & Medicare Tax

Deductions for Social Security and Medicare tax are based on certain percentage rates set by the Federal government. Yearly maximums are set for Social Security subject wages. Once the maximum amount has been withheld, no further deduction is taken until the following January. The percentage of Social Security and Medicare tax may differ from year to year. Both the rate sheet and the maximum amounts are available on the online Fact Sheet available at the Social Security website at <u>www.SSA.gov</u>.