

Pay Statement Explained

Pay statements provide valuable details about accrued vacation and sick leave, earnings, withholdings, and deductions. Click on a section below to learn what entries on your pay statement mean.

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. 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.

2) 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, the pay you receive on Friday reflects days worked up to and including the Saturday before payday. This constitutes a one-week pay lag. You can see an example of how the lag works on our Web site's pay calendar.

3) 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. Distribution numbers designate pay distribution sites agencies use.

4) 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.

5) 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.

6) 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.

7) 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

8) 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.

9) 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.

10) 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.

11) 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.

12) 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.

13) 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.

14) Net Pay

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

15) 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."

16) 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.

The use of leave balances is considered an exception and is recorded on a two-week lag. The Leave Balance As Of date reflects the two-week lag.

Leave accruals are processed at the end of the first full week of the next month for City annual employees. They appear on pay statements as follows:

<u>Leave Accrual Month</u>	<u>Shown on Pay Statement</u>
October 2007	November 30, 2007
November 2007	December 28, 2007
December 2007	January 25, 2008
January 2008	February 22, 2008
February 2008	March 21, 2008
March 2008	May 02, 2008
April 2008	May 30, 2008
May 2008	June 27, 2008
June 2008	July 25, 2008
July 2008	August 22, 2008

August 2008	October 03, 2008
September 2008	October 31, 2008
October 2008	November 28, 2008
November 2008	December 26, 2008
December 2008	January 23, 2009

17) 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.