

ATTACHMENT (Revised 08/14)

ATTACHMENT E-5, EXAMPLE 5

For the 08/14 pay period, employee worked 20 days and was on IDL 2/3 02 days (22 day pay period)
 Salary rate: \$8942.04 per month Single with 0 exemptions Retirement ID: 5J/13%

1. Compute FULL NET PAY for total hours worked and on IDL in the pay period:

a. Hourly rate (\$8942.04 /176) = \$50.80705

176 X \$50.80705 = \$8942.04 (gross)

\$ 8942.04	Gross
1588.51	Federal Tax
550.51	State Tax
0.00	Social Security
0.00	Medicare
0.00	SDI
<u>-1050.28</u>	Retirement
\$ 5752.66	FULL NET PAY

2. Compute GROSS NET for regular pay due:

a. 160 hours worked X 50.80705 = \$8129.13 Regular Pay Gross

\$ 8129.13	Regular Pay Gross
1403.95	Federal Tax
478.24	State Tax
0.00	Social Security
0.00	Medicare
0.00	SDI
<u>-944.60</u>	Retirement
\$5302.34	REGULAR PAY GROSS NET

3. Compute GROSS NET for IDL Full pay due:

NONE DUE

4. Compute GROSS NET for IDL 2/3 pay due:

a. 16 hours IDL 2/3 X \$50.80705 = \$812.91

b. \$812.91 X 2/3 = \$541.94 IDL 2/3 Gross

\$ 541.94	IDL 2/3 Gross
<u>- 105.68</u>	Retirement (SEE STEP 2)
\$ 436.26	IDL 2/3 Pay GROSS NET

5. Add GROSS NET amounts from steps 2, 3, and 4:

\$5302.34	Regular Pay GROSS NET
<u>+436.26</u>	IDL 2/3 Pay GROSS NET
\$5738.60	TOTAL GROSS NET

6. Compute GROSS NET for IDL supplementation pay:

\$5752.66	FULL NET PAY
<u>5738.60</u>	TOTAL GROSS NET
\$ 14.06	IDL Supplementation pay GROSS NET

7. Compute IDL supplementation pay gross:

a. IDL supplementation GROSS net / mandatory factor = IDL supplementation pay GROSS

\$14.06 / .6840 = \$20.56 IDL supplementation pay GROSS

8. Compute leave credit hours for IDL supplementation pay GROSS:

a. IDL supplementation pay gross hourly rate = hours to be charged

\$20.56 / \$50.80705 = .40046682, less than an hour

NONE DUE