



Payroll Journal Guide

Handbook F-18

January 2014
Transmittal Letter

- A. **Explanation.** The payroll journal shows the details of payments, deductions, and adjustments applicable to Postal Service™ employees each pay period. Use Handbook F-18, *Payroll Journal Guide*, when reviewing the payroll journal for information about employees' pay and leave status. This issue of Handbook F-18 includes updates made since this directive was last issued April 2011.
- B. **Availability.** Handbook F-18 is available on the Postal Service corporate intranet at <http://blue.usps.gov/cpim/hbkid.htm>.
- C. **How to Use this Document:**

"Rural" refers to those employees paid under the provisions of the rural carrier schedules. "City" refers to those employees paid under the provisions of any schedule other than those applicable to rural carriers.

Figure 1 shows a *City employee* journal record segmented into seven sections (A–G), each of which is labeled and more fully explained in a following exhibit. Figure 2 is a *Rural/City Dual employee* journal record similarly segmented. The segments labeled Exhibits A through D are laid out the same for both city and rural records. The *Rural/City Dual employee* journal records shows two additional specific segments (H and I) that are explained in Exhibits H and I. Where possible, the examples in the exhibits are drawn from the records in Figures 1 and 2. Appendices A and B provide more detailed information that more clearly illustrate the possible variables, and they are referenced in the text where relevant.

The exhibits show the most variables that could occur on a payroll record, including variables that may not appear on Figures 1 and 2 or in an actual employee's payroll record; "Xs" indicate the location and format of such a variable.

Multiple occurrences of year-to-date line items such as union dues or health insurance reflect activation and deactivation of segments on the Employee Master File.

If you have questions about an actual payroll journal with which you are working:

- First determine if it is for a city or a rural employee.
- Turn to the segmented city journal exhibit (Figure 1) or the segmented rural/city dual exhibit (Figure 2). Identify the segment for which you need information and note the letter and title of the exhibit that contains that segment.
- Turn to the exhibit. Each exhibit consists of two parts — "Information" and "Sample."
 - "Information" lists the numbered items and, where applicable, gives a brief description or lists possible variables for that item.
 - "Sample" shows a sample journal segment with individual parts numbered and labeled.

- D. Rescissions.** This revision obsoletes all previous editions of Handbook F-18.
- E. Comments and Questions.** Address all comments and questions regarding the content of this handbook through management channels to:
MANAGER, PAYROLL
U.S. POSTAL SERVICE
2825 LONE OAK PKWY
EAGAN MN 55121-9500
- F. Effective Date.** This handbook is effective January 2014.

Summary of Changes

This January 2014 edition of Handbook F-18 replaces the April 2011 edition.

The following table is a list of revisions incorporated into the January 2014 version.

Title	Type of Change
Payroll Journal Guide	Content Change: <ul style="list-style-type: none">■ Revised date of last issue from April 2011 to January 2014.
Figure 1, City Journal Page Segmented for Exhibit Purposes	Content Change: <ul style="list-style-type: none">■ Updated copy.
Figure 2, Rural/City Dual Journal Page Segmented for Exhibit Purposes	Content Change: <ul style="list-style-type: none">■ Updated copy.
Exhibit A, Employee Data (Information)	Content Change: <ul style="list-style-type: none">■ Revised labeling of items. Addition: <ul style="list-style-type: none">■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.
Exhibit A, Employee Data (Sample)	Content Change: <ul style="list-style-type: none">■ Revised labeling of items. Addition: <ul style="list-style-type: none">■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.
Exhibit B, Pay Period and Year-to-Date Totals (Information)	Content Changes: <ul style="list-style-type: none">■ Revised labeling and sequencing of items.■ 2. RETIREMENT: Revised explanation to include FERS.■ 2. SALARY ADVPD: Revised explanation to exclude "or invoiced," and added an asterisk to refer to the footnote.■ 2. BANKRUPTCY: Revised explanation to include Chapter 13 Plan.■ 2. HSA PRE-TAX: Revised explanation to include "with routing transit number."■ 2. TSP ROTH: Revised explanation to remove "For future use."■ 2. TSP ROTH CATCH UP: Revised explanation to remove "For future use."■ 2. TAX LEVY: Revised explanation to include "Federal." Addition: <ul style="list-style-type: none">■ 2. SALARY ADV = Salary advance invoiced (not a deduction), and added an asterisk to refer to the footnote. Deletion: <ul style="list-style-type: none">■ 2. MH AUTO INS = Mailhandlers.
Exhibit B, Pay Period and Year-to-Date Totals (Sample)	Content Change: <ul style="list-style-type: none">■ Revised example.

Exhibit C, Leave Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling and sequencing of items. ■ 4. LV CAT = Leave Category: Revised to “CATEGORY.” ■ 6. ADVANCE = Balance of advanced sick leave available: Revised to “Balance of advanced sick leave.” <p>Additions:</p> <ul style="list-style-type: none"> ■ 1. LV POL = Leave Policy. ■ 3. ACCRUAL TYPE = Accrual Type. ■ PAYUSED = Internal ASC use only. ■ MAX YTD = Internal ASC use only.
Exhibit C, Leave Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit D, Employee Job Status (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit E, City Current Pay Period Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling of items. ■ 12. N = Postal Data Center craft employees: Revised to “Information Technology/Accounting Service Center craft employees.”
Exhibit E, City Current Pay Period Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit F, City and Regular Rural FLSA (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit G, City Adjustment Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling of items. ■ 13. N = Postal Data Center craft employees: Revised to “Information Technology/Accounting Service Center craft employees.”
Exhibit G, City Adjustment Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit H, Rural Current Pay Period Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit I, Rural Adjustment Data (Information)	<p>Addition:</p> <ul style="list-style-type: none"> ■ 24. Leave Data = Annual Leave (AL) / Sick Leave (SL).
Exhibit I, Rural Adjustment Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Appendix B (page 2), City FLSA Calculation Formula	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy. <p>Deletion:</p> <ul style="list-style-type: none"> ■ Removed “Code 38 = Extra 50% (adjustments only)” from the calculation and legend.
Appendix B (page 5), Dual Employee (7X-X and 6X-X) FLSA Calculation Example	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.

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Figure 1

City Journal Page Segmented for Exhibit Purposes

Figure 1

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Figure 1
City Journal Page Segmented For Exhibit Purposes

Exhibit A, Employee Data			Exhibit B, Pay Period and Year-to-Date Totals			Exhibit C, Leave Data								
000-00-0000 LAST, FIRST M			STATUS: A PP:06/13 EID: 00000000			LV POL: A LCD: 23/07								
DOB: 02/18/64				GROSS	18,596.12	ACCRUAL TYPE	1	1						
EOD: 03/01/08				FERS	79.41	CATEGORY	6.00	4.00						
RCD: 03/01/08 FERS RET:	1,323.84			SOSEC	1,073.31	ADVANCE	136.00	0.00						
				MEDICARE	251.02	EARNED	24.00	16.00						
				\$,00 FED TAX	161.53	HOL/AL	16.00							
				105 HB PRETAX	304.88	USED	56.36	16.00						
				105 HB PRETAX	611.68	BALANCE	121.58	4.00						
				FEDVIP-D	283.56	PAYUSED	312.00	320.00						
				FEDVIP-V	84.54	MAX YTD	24.00	16.00						
				A,4 OPT INS	5.40	CR HRS	320.00	PP 4						
				B,4 OPT INS										
				C,4 OPT INS										
				0807002G TSP LOAN	300.00									
				THRIFT	1,800.00									
				THRIFT(USPS)	496.41									
				1PCT AMT	99.29									
				MATCH AMT	397.12									
				H UNION DUES	114.00									
				NET	13,404.69									
Exhibit A, Employee Data			Exhibit B, Pay Period and Year-to-Date Totals			Exhibit C, Leave Data								
Exhibit B, Pay Period and Year-To-Date Totals			Exhibit C, Leave Data			Exhibit C, Leave Data								
Exhibit C, Leave Data			Exhibit C, Leave Data			Exhibit C, Leave Data								
Exhibit D, Employee Job Status			Exhibit D, Employee Job Status			Exhibit D, Employee Job Status								
Exhibit D, Employee Job Status			Exhibit D, Employee Job Status			Exhibit D, Employee Job Status								
Exhibit E, City Current Pay Period Data			Exhibit E, City Current Pay Period Data			Exhibit E, City Current Pay Period Data								
Exhibit F, City and Regular Rural FLSA			Exhibit F, City and Regular Rural FLSA			Exhibit F, City and Regular Rural FLSA								
Exhibit G, City Adjustment Area			Exhibit G, City Adjustment Area			Exhibit G, City Adjustment Area								
FIN# 48-4143 CAG A PAY LOC 329 DES-ACT 12-0 LVL-STP 04- B FLSA N LDC 1700 SSC: PULL: SBC:														
13/06 2500-000M 04 B 120 42845-0 55 8.00 164.79 00-00-0														
Exhibit E, City Current Pay Period Data														
0 01 8.00 0.00														
0 52 32.00 659.16														
0 53 12.23 377.88														
0 54 42.32 51.63														
0 72 8.00 41.20														
B1003.91 R*22.69 P**47.99 C*126.96 44.23 0.00														
1500-000M 04 B 120 42845-0 54 32.05 39.10														
Exhibit E, City Current Pay Period Data														
0 55 8.00 164.79														
0 56 8.00 164.79														
0 01 8.00 0.00														
0 02 8.00 0.00														
0 52 24.00 494.37														
0 53 9.96 307.74														
Exhibit G, City Adjustment Data														
13/04 2535-050M 04 B 120 42845-0 55 16.00 329.58 35-05-0														
Exhibit G, City Adjustment Data														
0 72 8.00 41.20														
0 01 8.00 0.00														
0 52 24.00 494.37														
0 53 14.87 459.45														
0 54 38.87 44.70														
0 55* 16.00- 329.58-														
0 72* 8.00- 41.20-														
0 01* 8.00- 0.00														
0 52* 24.00- 494.37-														
0 53* 4.87- 150.47-														
0 54* 28.87- 33.20-														
Exhibit B, Pay Period and Year-to-Date Totals														
CHECK/ES TOTALS:														
GROSS 2,465.45														
NET 1921.43														
GROSS 2785.93														
Exhibit G, City Adjustment Data														
GROSS 320.48														
SOSEC 19.87														
MEDICARE 4.65														
TX,S,00 STATE TAX 0.00														
NET (BANK) 295.96														
Exhibit G, City Adjustment Data														

Figure 2

Rural/City Dual Journal Page Segmented for Exhibit Purposes

Figure 2

Payroll Journal Guide

Figure 2
Rural/City Dual Journal Page Segmented For Exhibit Purposes

Exhibit A, Employee Data		Exhibit B, Pay Period and Year-to-Date Totals		Exhibit C, Leave Data	
000-00-0000 LAST, FIRST M		STATUS: A PP:23/13 EID: 00000000		LV POL: B LCD:	
DOB: 10/26/75		GROSS 51,834.51		ACCRUAL TYPE 3 3	
EDD: 02/14/09		EM 78.84		CATEGORY 0.00 0.00	
LTD APP NTE: 03/31/13		SOSEC 3,213.74		PRIOR 0.00 0.00	
		MEDICARE 751.60		ADVANCE 0.00 0.00	
		M,00 FED TAX 3,435.12		EARNED 0.00 0.00	
		ME,M,00 STATE TAX 1,098.00		USED 0.00 0.00	
		211287405 ALLOTMENT 1,080.00		BALANCE 0.00 0.00	
		211287447 ALLOTMENT 1,000.00		CR HRS 0.00 PP 0	
		211287447 ALLOTMENT 1,100.00			
		211287405 ALLOTMENT 227.50			
		NET 40,007.39			
Exhibit D, Employee Job Status		Exhibit E, City Current Pay Period Data		Exhibit F, Rural Current Pay Period Data	
FIN# 22-0345 CAG C PAY LOC J02 DES-ACT 78-0 LVL-STP - FLSA LDC 2500 SSC: PULL: SBC:		GROSS 1,239.88		GROSS 1,239.88	
13/23/22-0345 RT# LJ002 PAY MI 40 H/D HRS 46 FLSA CD P 00-00-0		SOSEC 76.87		SOSEC 76.87	
2500-000B 05 Y 780 19.64---0 51 26.00 0.00		MEDICARE 17.98		MEDICARE 17.98	
0 52 33.45 656.96		M,00 FED TAX 103.78		M,00 FED TAX 103.78	
G 32.80 0 50 4.00 0.00		ME,M,00 STATE TAX 36.00		ME,M,00 STATE TAX 36.00	
FIN #:22-0345 RT# LK004 PAY MI 41 H/D HRS 42 FLSA CD P		211287405 ALLOTMENT 45.50		211287405 ALLOTMENT 45.50	
500-000B 05 Y 780 19.64---0 51 6.67 0.00		211287447 ALLOTMENT 100.00		211287447 ALLOTMENT 100.00	
0 52 8.40 164.98		211287447 NET (BANK) 859.75		211287447 NET (BANK) 859.75	
G 33.40 0 50 1.00 0.00					
FIN #:22-0345 RT# A999 PAY MI H/D HRS FLSA CD P					
1500-000B 05 Y 780 19.64---0 51 4.08 0.00					
0 52 4.08 80.13					
N 0 50 0.00					
FIN #:22-0345 RT# LK004 PAY MI 41 H/D HRS 42 FLSA CD P					
500-000B 05 Y 780 19.64---0 51 6.75 0.00					
0 52 8.40 164.98					
G 33.40 0 50 1.00 0.00					
FIN #:22-0345 RT# LK008 PAY MI 52 H/D HRS 44 FLSA CD P					
500-000B 05 Y 780 19.64---0 51 7.83 0.00					
0 52 8.80 172.83					
G .730 0 50 1.00 0.00					
13/22		40-22-0		GROSS 80.42	
				SOSEC 4.99	
				MEDICARE 1.17	
				ME,M,00 STATE TAX 0.00	
				211287447 NET (BANK) 74.26	
Exhibit I, Rural Adjustment Data		Exhibit J, City Current Pay Period Data		Exhibit K, Rural Adjustment Data	
FIN# 22-0355 CAG A PAY LOC 172 DES-ACT 62-0 LVL-STP 07- FLSA N LDC 1700 SSC: PULL: SBC:		GROSS 667.24		GROSS 667.24	
13/23 2500-000E6 07 620 12.00---0 52 29.70 356.40 00-00-0		SOSEC 41.37		SOSEC 41.37	
0 54 20.04 19.24		MEDICARE 9.67		MEDICARE 9.67	
0 76 10.30 0.00		M,00 FED TAX 34.82		M,00 FED TAX 34.82	
1500-000E6 07 620 12.00---0 52 23.07 276.84		211287447 NET (BANK) 581.38		211287447 NET (BANK) 581.38	
0 54 15.38 14.76					
0 76 16.93 0.00					

Exhibit A

Employee Data

Exhibit A

EXHIBIT A
Employee Data (Information)

1. Employee Social Security Number.
 2. Employee last name, first name, middle initial.
 3. SEP = Separation Date.
 4. STATUS = Employee status:
A = Active
T = Terminated
P = Pending Termination
 5. Relevant Pay Period/Year.
 6. EID = Employee Identification Number
 7. C/Y LWOP = Total leave without pay charged in the current calendar year.
 8. DOB = Date of birth.
 9. EOD = Entered on duty date.
 10. RCD = Retirement computation date.
 11. NTFT = Non-Traditional Full-Time employee tour hours. For others, it is blank.
 12. CSRS RET = Civil Service Retirement System
FERS RET = Federal Employee's Retirement System
Total retirement deduction from the beginning date of employee's current appointment through the last pay period of the prior year. If the employee separates and is rehired, prior totals are not reflected on the payroll journal.
 13. LTD APP NTE = Limited appointment not to exceed date. The month, day, and year when limited appointment expires, if applicable.

Exhibit A

Employee Data (Sample)

<p>1. Employee Social Security Number</p> <p>000-00-0000</p>	<p>2. Employee Name</p> <p>LAST, FIRST M</p>	<p>3. Separation Date</p> <p></p>	<p>4. Employee Status</p> <p>STATUS: A PP:02/13</p>
		<p>5. Relevant Pay Period</p> <p>EID: 00000000</p>	
		<p>6. Employee Identification Number</p>	
<p>8. Date of Birth</p> <p>DOB: 06/23/63</p>		<p>9. Entered on Duty Date</p> <p>EDD: 04/15/95 SEP: 12/21/12</p> <p>RCD: 09/02/95</p>	
		<p>10. Retirement Computation Date</p> <p>RCD: 09/02/95 FERS RET: 5,591.03</p> <p>RCD: 09/02/95</p> <p>NTFT TOUR HOURS: 45.00</p>	
		<p>C/Y LWOP: 16.00</p> <p>7. Calendar Year LWOP</p>	
<p>11. NTFT Tour Hours</p> <p>LTD APP NTE: 09/29/13</p>			
<p>12. CSRS or FERS Retirement</p>			
<p>13. Limited Appointment Not to Exceed</p>			

Exhibit B

Pay Period and Year-to-Date Totals

Exhibit B

Pay Period and Year-to-Date Totals (Information)**1. Compensation:**

GROSS

EI = Earned income credit. (Discontinued 2011).

EM = Equipment maintenance allowance.

RC LOCK = Rural carrier lock pouch.

LD/RT = Payment for liquidated damages and USPS rental quarters.

TCOLA = Territorial cost of living allowance.

LEAP = Law enforcement premium.

LOCP = Locality pay.

AUO = Administratively uncontrollable overtime.

INS INCOME = Insurance income.

CDOA = Carrier drive-out payment.

DO-SW = Drive-out subject to withholding.

DO-NSW = Drive-out not subject to withholding.

SRVU = Supervisor reimbursement for vehicle usage.

SV-SW = Supervisor reimbursement subject to withholding.

SV-NSW = Supervisor reimbursement not subject to withholding.

VEH H = Vehicle hire payment.

VH-SW = Vehicle hire subject to withholding.

VH-NSW = Vehicle hire not subject to withholding.

2. Deductions from Gross: Multiple occurrences of year-to-date line items such as union dues or health insurance reflect activation and deactivation of segments on the Employee Master File.

RETIREMENT = Civil Service Retirement System (CSRS) or Federal Employee's Retirement System (FERS).

SOSEC = Social Security. (Replaces FICA.)

MEDICARE

FED TAX = Federal income tax, with marital status and number of exemptions.

HB PRETAX = Health insurance pretax deduction, with plan code.

HB POSTTAX = Health insurance post-tax deduction, with plan code.

STATE TAX = State tax, with state code, marital status, and number of exemptions.

LOCAL TAX = Local tax, with local tax code, marital status and number of exemptions.

SALARY ADV = Salary advance invoiced (not a deduction).*

SALARY ADVPD = Salary advance collected.*

PODB POSTTAX = Post-tax deduction for Post Office indebtedness, with control number.

OTHER INDEBT = Other government agency indebtedness, with control number. May be collected through Treasury Offset Program.

CS/SS = Child support/spousal support, with control number.

BANKRUPTCY = Bankruptcy (Chapter 13 Plan), with control number.

GARN FEE AMT = Amount charged to establish garnishment.

GARNISHMENT = Garnishment, with control number.

FSAHC = Flexible Spending Account, Health Care.

FEDVIP-D = Federal Employee Dental Insurance Program.

FEDVIP-V = Federal Employee Vision Insurance Program.

HSA PRE-TAX = Health Savings Account, with routing transit number.

OPT INS = Optional life insurance, with insurance codes.

LTC POSTTAX = Post-tax Long Term Care Premium.

FSADC = Flexible Spending Account, Dependent Care.

TSP LOAN = Thrift Savings Plan loan payment, with loan account number.

THRIFT = Thrift Savings Plan employee contribution, with retirement code, amount eligible for TSP Withholdings, and percentage contribution.

TSP ROTH = Employee TSP Roth contributions combined with regular TSP contributions to determine IRS Limits.

TSP CATCH UP = Thrift Savings Plan catch-up contribution.

TSP ROTH CU = Thrift Savings Plan Roth catch-up contribution.

* The amount displayed as "SALARY ADV" in the year-to-date (YTD) area of the payroll journal includes invoiced amount (SALARY ADV) and/or collected amount (SALARY ADVPD).

Continued on next page.

2. Deductions from Gross (Continued):

THRIFT (USPS) = Total USPS Thrift contribution on behalf of employee.
1PCT AMT = USPS automatic 1% contribution for FERS employees.
MATCH AMT = USPS matching amount (2%-5% on FERS employees).

CPP = Pre-tax Commuter Program.

CPT = Post-tax Commuter Program.

MIL BUY BACK = Military buy back.

UNION DUES = Union dues, with union identification code.

CHARITY = Charity, with charity code.

XXX AUTO INS = Automobile insurance, with carrier identification number.

MBA AUTO INS = NALC.

VBP AUTO INS = Voluntary Benefit Plan (APWU).

EXTRA FED TAX = Additional federal taxes and exemptions deducted at employee's request.

EXTRA STATE TAX = Additional state taxes deducted at employee's request.

EXTRA LOCAL TAX = Additional local taxes deducted at employee's request.

ALLOTMENT = Allotment, with routing transit number.

TAX LEVY = Federal tax levy, with control number.

3. NET

NET = Paper check.

NET (BANK) = Net earnings deposited in bank, preceded by routing transit number.

Exhibit B
Pay Period and Year-to Date Totals (Sample)

	GROSS	9,624.14	
	EM	2,628.58	
	RC LOCK	3.08	
	LD/RT	685.62	
	TCOLA	2,099.80	
	INS INCOME	4.92	
	CDOA	197.10	1. COMPENSATION
	DO-SW	138.90	
	DO-NSW	58.20	
	SRVU	2,626.61	
	SV-SW	8.25	
	SV-NSW	2,618.36	
	VEH H	135.00	
	VH-SW	63.95	
	VH-NSW	71.05	
	1834.92 RETIREMENT	20.16	
	SOSEC	108.29	
	MEDICARE	25.32	
	S,01 FED TAX	226.75	
	104 HB PRETAX	67.36	
	104 HB POSTTAX	134.72	
	MI,S,01 STATE TAX	340.13	
	357,S,01 LOCAL TAX	85.17	
50-80-R	SALARY ADV	178.16	
	SALARY ADVPD	356.00	
	000000006666 PDB POSTTAX	154.27	
	888888888810 OTHER INDEBT	300.85	
	999999716178 CS/SS	1,257.52	
	999999513273 BANKRUPTCY	633.00	
	999999511563 GARN FEE AMT	80.00	
	999999511563 GARNISHMENT	459.70	
	FSAHC	19.24	
	FEDVIP-D	17.70	
	FEDVIP-V	4.15	
021000021	HSA PRE-TAX	120.00	2. DEDUCTIONS FROM GROSS
	J1,A,5 OPT INS	0.60	
	J1,B,5 OPT INS	2.98	
	J1,C,5 OPT INS	0.40	
	LTC POSTTAX	64.17	
	FSADC	192.31	
0208002G	TSP LOAN	146.16	
8Y10 2832.28	THRIFT	283.23	
8Y05 2832.28	TSP ROTH	141.61	
	TSP CATCH UP	212.00	
	TSP ROTH CU	212.00	
8Y 2832.28	THRIFT(USPS)	141.61	
	1PCT AMT	28.32	
	MATCH AMT	113.29	
	CPP	122.50	
	CPT	150.25	
	MIL BUY BACK	75.00	
	W UNION DUES	26.11	
0197 CHARITY		240.00	
65700004 VBP AUTO INS		1,102.92	
	EXTRA FED TAX	70.00	
	EXTRA STATE TAX	30.00	
	EXTRA LOCAL TAX	5.00	
272479870	ALLOTMENT	406.00	
88888888441	TAX LEVY	225.00	
	NET	653.69	
272471661	NET (BANK)	2,080.31	3. NET

Exhibit C

Leave Data

Exhibit C
Leave Data (Information)

1. LV POL = Leave Policy:
 A = Leave eligible.
 B = Leave ineligible
 C = Leave eligible modified. (Policy effective 10/6/2012 for new hire/conversion Postmasters and supervisory/managerial employees with no prior USPS or Federal service creditable toward the leave computation date.)
2. LCD = Leave Change Date. Year and pay period of next leave category change.
3. ACCRUAL TYPE:
 Annual Leave:
 1 = Advance annual leave.
 2 = Earn as you go.
 3 = Not eligible.
 Sick Leave:
 1 = Earn by pay period.
 2 = Earn by credit hours.
 3 = Not Eligible.
4. CATEGORY:
 Annual Leave — the number stated is the maximum possible number of hours of annual leave that the employee can earn in a pay period:
 0.00 = Not eligible.
 3.07 = 3.07 hours annual leave credit each pay period.
 4.00 = 4.00 hours annual leave credit each pay period.
 4.61 = 4.61 hours annual leave credit each pay period.
 6.00 = 6.00 hours annual leave credit each pay period.
 6.15 = 6.15 hours annual leave credit each pay period.
 8.00 = 8.00 hours annual leave credit each pay period.
 Sick Leave — the number stated is the maximum possible number of hours of sick leave that the employee can earn in a pay period:
 0.00 = Not eligible.
 3.00 = 3.00 hours sick leave credit each pay period.
 4.00 = 4.00 hours sick leave credit each pay period.
5. Annual Leave Hours:
 PRIOR = Prior year ending balance.
 ADVANCE = Annual leave hours advanced for remainder of leave year. Applies to full-time and part-time regular employees.
 EARNED = Hours earned, year-to-date.
 HOL/AL = Holiday leave not used, exchanged for annual, year-to date.
 USED = Hours used, year-to-date.
 BALANCE = Balance available.
 PAYUSED = Internal ASC use only.
 MAX YTD = Internal ASC use only.
6. Sick Leave Hours:
 PRIOR = Prior leave year ending balance.
 ADVANCE = Balance of advanced sick leave.
 EARNED = Hours earned, leave year-to-date.
 USED = Hours used, leave year-to-date.
 BALANCE = Balance available.
 PAYUSED = Internal ASC use only.
 MAX YTD = Internal ASC use only.
 LWOP = Leave Without Pay.
 LWOP hours accumulated this leave year (from beginning of leave year to date). Counter resets each time 80 hours of LWOP are reached. Each increment of 80 hours of LWOP will result in a reduction of 4, 6, or 8 hours, or 3.07, 4.61, or 6.15 hours (depending on leave category) of earned annual leave and 3 or 4 hours of earned sick leave during the leave year. (Annual and sick leave are not earned while in an LWOP or non-scheduled status.)
7. CR HRS = Leave Credit Hours.
 Year-to-date hours for crediting leave to employees who earn leave.
9. PP = Leave Periods Credit.
 Number of pay periods credited to leave earning for the employee in the current leave year.
10. DL HRS RECEIVED = Donated Leave Hours Received.
11. DL HRS USED = Donated Leave Hours Used.
12. DL HRS BALANCE = Donated Leave Hours Balance.
13. X DAY BALANCE = Rural X Day Balance.

Exhibit C

Leave Data (Sample)

1. Leave Policy	ANNUAL	SICK	
3. Accrual Type	LV POL: A	LCD: 11/07	2. Leave Change Date
4. Category	ACCUMULATION	1	1
	CATEGORY	8.00	4.00
	PRIOR	1.51	8.00
	ADVANCE	0.00	0.00
5. Annual Leave Hours	EARNED	208.00	104.00
	HOL/AL	8.00	
	USED	217.51	108.00
	BALANCE	0.00	4.00
	PAYUSED	2080.00	2080.00
7. Leave Without Pay	MAX YTD	208.00	104.00
	LWOP	62.79	
8. Leave Credit Hours	CR HRS	2,080.00	PP 26
10. Donated Leave Hours Received	DL HRS RECEIVED	64.00	9. Leave Periods Credit
11. Donated Leave Hours Used	DL HRS USED	43.00	
12. Donated Leave Hours Balance	DL HRS BALANCE	21.00	
	X DAY BALANCE	4	
13. Rural X Day Balance			

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Exhibit D

Employee Job Status

Exhibit D
Employee Job Status (Information)

1. FIN # = Finance number.
 2. CAG = Cost ascertainment group.
 3. PAY LOC = Pay location number.
 4. DES/ACT = Designation and activity code.
 5. LVL/STP = Level and step.
 6. FLSA = FLSA status code.
 N = Nonexempt.
 E = Exempt.
 S = Special exempt.
 7. LDC = Labor distribution code.
 8. SSC = Special salary code.
 A = Saved grade.
 D = Inserted by Pay Calc to identify dual employees.
 E = Protected base — rural carriers on limited duty. Shows in Saved Protected Field.
(Implemented 12/1996.)
 G = Rural carrier guarantee salary.
 H = Saved Grade — Preference Eligible NTE RIF.
 P = Protected Rate — NTE 104 weeks. Shows in Saved Protected Field.
(Implemented 12/1996.)
 S = Saved Rate. Employees protected in an RSC other than the one to which they are assigned will have the protected salary augmented by the increase applicable to the RSC to which they are assigned.
 V = PCES employee assigned to EAS position. Saves the PCES grade and all associated benefits for an indefinite period.
 X = Saved grade across RSC.
 9. PULL = Pull check code.
 P = Employee's check pulled.
 10. SBC = Special benefits code.
 A = PCES I Life & Health benefits extended to non-PCES.
 B = Non-career employees with career benefits.
 C = Free Option A Life Insurance (PRC). When RSC = E and Finance Number = 10-9909, PCES I rules for health benefits and life insurance apply.
 M = Military LWOP: Health benefit premium billing deferred.
 P = When RSC = S, PCES II rules for health benefits and life insurance apply to PCES I.
 U = Military LWOP: Employee billed for health benefit premium.
- Obsolete special salary codes:
 B = Frozen base salary (with COLA).
 C = Saved grade/frozen base.
 F = Frozen basic salary (without COLA).
 I = Salary Retention Preference Eligible RIF.
 L = Below Minimum (non-bargaining).
 M = Carrier with no schedule.
 N = PCES II health benefits and life insurance option extended to PCES I.
 R = Reemployed annuitant.
 W = Worker's compensation (terminated employee due additional continuation of pay).
 Z = Rural carrier protected at 125% of basic salary (104 weeks).
- Obsolete special benefit codes:
 S = Deferred Compensation Package.

Exhibit D
Employee Job Status (Sample)

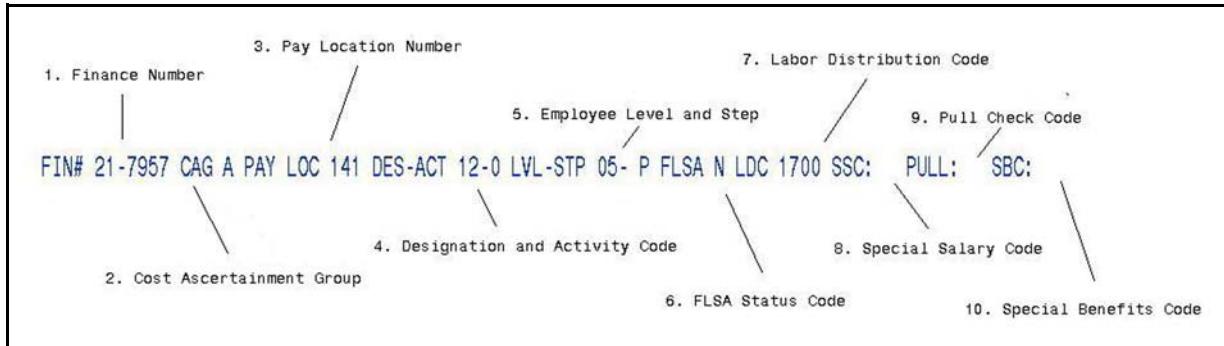


Exhibit E

City Current Pay Period Data

Exhibit E

City Current Pay Period Data (Information)

1. Year and Pay Period.
2. Week of Pay Period.
3. Work Week Code:
4 = 10/4 program employees.
5 = All other employees.
4. Adjustment and Reason Code. Current pay period identified by 00-00.
5. Level.
6. Card Type Code:
0 or 1 = Hours paid at employee's base rate of pay.
2 = Hours paid for higher-level service.
7. Hours Codes. See Appendix A.
8. Time Credits. Listed in hours and hundredths of hours.
9. Adjustment and Reason Code. Current pay period identified by 00-00.
10. Pay Period Gross, Deductions and Net. See Exhibit B.
11. Payroll Adjustment Type Code:
0 = Adjustment included in current pay.
C = Cancelled check.
R = Accounts receivable.
T = Typewriter check payment.
U = Updated by ASC.
12. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associates.
C = Mail equipment shop and supply centers.
D = Postal Regulatory Commission.
13. Rate Schedule Code (Continued):
E = Executive and Administrative Schedule (EAS).
F = Part-time postmasters in levels 51 to 55.
G = Nurses.
K = Operating Services Division and Headquarters Support Services Division.
L = Postmaster relief/replacement.
M = Mail handlers.
N = Information Technology/Accounting Service Center craft employees.
P = Postal Service schedule for craft employees covered by the APWU agreement.
Q = Craft employees covered by the NALC agreement.
R = Rural carriers.
S = Postal Career Executive Schedule (PCES).
T = Tool and die shops.
U = USPS attorneys.
V = Technical and management pay bands.
W = Inspection Service. (For future use.)
Y = Federation of Postal Police Officers.
Z = Office of the Inspector General.
14. COLA Roll-in Indicator.
15. Step.
16. Designation Activity Code.
17. Salary Rate.
Annual or hourly base rate, COLA included.
18. Step.
19. Designation Activity Code.
20. Calculated Gross Dollar Amount.
21. Check or Earnings Statement Totals.
Totals of compensation paid and net received in current pay period, including adjustments.

Exhibit E

City Current Pay Period Data (Sample)

2. Week of Pay Period		6. Card Type Code		10. Pay Period Gross, Deductions, and Net									
1. YR/PP	2. Week of Pay Period	3. Work Week Code	4. Adjustment Reason Code	5. Level	6. Card Type Code	7. Hours Code	8. Time Credits	9. Adjustment and Reason Code	10. Pay Period Gross, Deductions, and Net	CHECK/ES TOTALS:			
12/23	2500-000Q	01 0 134	56508--0 52	27.88	757.42	00-00-0		GROSS	2,346.57	GROSS	2346.57		
11. Payroll Adjustment Type Code			0 53	4.25	173.19		8	2173.38 RETIREMENT	17.39	NET	1170.96		
1500-000Q	01 0 134	56508--0 55	40.00		1,086.69			SOSEC	89.86				
12. Rate Schedule Code			14. Step	0 55	12.12	329.27		MEDICARE	31.02				
			16. Salary Rate				18. Calculated Gross Dollar Amount	M,01 FED TAX	153.57				
			15. Designation Activity Code					OH,S,00 STATE TAX	51.60				
			13. COLA Roll-In Indicator					274,M,00 LOCAL TAX	42.79				
								FSAHC	120.00				
								HO,A,6 OPT INS	2.70				
								HO,B,6 OPT INS	13.11				
								8Y20 2173.38 THRIFT	434.68				
								8Y05 2173.38 TSP ROTH	108.67				
								8Y 2173.38 THRIFT(USPS)	108.66				
								1PCT AMT	21.73				
								MATCH AMT	86.93				
								L UNION DUES	23.27				
								041200555 NET (BANK)	1,170.96				
													19

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Exhibit F

City and Regular Rural FLSA

Exhibit F

City and Regular Rural FLSA (Information)

1. B = Total remuneration for the paid week.
Amount used to determine FLSA base hourly rate.
2. R = FLSA hourly rate for the paid week.
Hourly rate for the paid week used to calculate FLSA premium amount.
3. P = FLSA Premium Amount.
Minimum amount due according to FLSA regulations.
4. C = FLSA Offset Premium Credit.
Amount calculated by contract or Postal Service policy rules used as offset to FLSA premium amount.
5. FLSA Hours Worked.
Total hours used for FLSA calculations.
6. FLSA Premium Net.
FLSA amount due (item 3 minus item 4 equals item 6). (If negative amount, item 6 equals = 0.00.) See Appendix B for FLSA formula.

Exhibit F

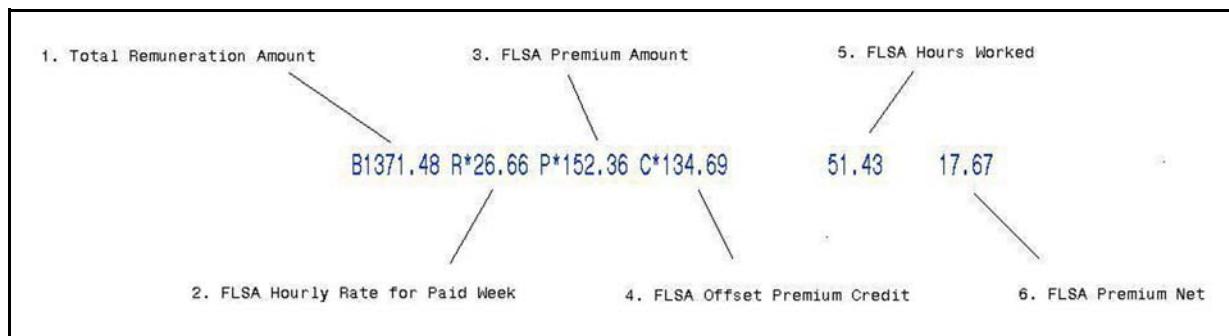
City and Regular Rural FLSA (Sample)

Exhibit G

City Adjustment Data

Exhibit G
City Adjustment Data (Information)

1. Year and Pay Period of Adjustment.
2. Designation and Activity Code.
3. Salary Rate.
Annual or hourly base rate, COLA included.
4. Card Type Code:
0 or 1 = Hours paid at employee's base rate of pay.
2 = Hours paid for higher-level service.
5. Hours Codes. See Appendix A.
6. Time Credits.
Listed in hours and hundredths of hours.
7. Calculated Dollar Amounts Applicable to Adjustment.
Negative amounts indicated with a trailing minus sign.
8. Adjustment and Reason Code. Current pay period indicated by 00-00.
9. Adjustment Gross, Deductions, and Net.
10. Adjustment and Reason Code. Current pay period indicated by 00-00.
11. Week of Adjustment.
12. Work Week Code:
4 = 10/4 Program employee.
5 = All other employees
13. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associates.
C = Mail equipment shop and supply centers.
14. Rate Schedule Code (Continued):
D = Postal Regulatory Commission.
E = Executive and Administrative Schedule (EAS).
F = Part-time postmasters in levels 51 to 55.
G = Nurses.
K = Operating Services Division and Headquarters Support Services Division.
L = Postmaster relief/replacement.
M = Mail handlers.
N = Information Technology/Accounting Service Center craft employees.
P = Postal Service schedule for craft employees covered by the APWU Agreement.
Q = Craft employees covered by the NALC Agreement.
R = Rural carriers.
S = Postal Career Executive Service (PCES).
T = Tool and die shops.
U = USPS attorneys.
V = Technical and Managerial Pay Bands.
W = Inspection Service. (For future use.)
Y = Federation of Postal Police Officers.
Z = Office of the Inspector General.
15. Level and Step.
16. Hours History Flag.
* = Hours previously paid.
17. Payroll Adjustment Type Code.
0 = Adjustment included in current pay.
C = Cancelled check.
R = Accounts receivable.
T = Typewriter check payment.
U = Updated by ASC.

Exhibit G
City Adjustment Data (Sample)

1. Year and Pay Period of Adjustment	2. Designation and Activity Code	3. Salary Rate	4. Card Type Code	5. Hours Codes	6. Time Credits	7. Calculated Dollar Amounts Applicable to Adjustment	8. Adjustment and Reason Code	9. Adjustment Gross, Deductions, and Net
12/24 2535-050P9B06 0 110	53102-0 52	32.00	0 53	816.95	35-05-0	GROSS		114.89
			0 58	1.81	69.31	SOSEC		7.12
			0 52*	8.00	204.24	MEDICARE		1.67
			0 53*	32.00-	816.95-	S,01 FED TAX		18.84
			0 58*	0.31-	11.87-	MA,S,00 STATE TAX		5.40
			0 08*	8.00-	204.24-	211381990 NET (BANK)		81.86
11. Week of Adjustment	1535-050P9B06 0 110	53102-0 08	0 52	9.50	0.00		16. Payroll Adjustment Type Code	
			0 53	30.50	778.66			
12. Work Week Code	13. Rate Schedule Code	14. Level and Step	0 56	2.70	103.40			
			0 08*	9.50-	242.53			
			0 52*	30.50-	778.66-			
			0 53*	1.20-	45.95-			
						15. Hours History Flag		

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Exhibit H

Rural Current Pay Period Data

Exhibit H

Rural Current Pay Period Data (Information)

1. Year and Pay Period.
2. Finance Number.
3. Route Number.
4. Pay Miles.
5. Saved/Protected Code.
6. Designation and Activity Code.
7. Evaluated Hours.
8. Rural FLSA Code.
9. Adjustment and Reason Code. Current pay period identified by 00-00.
10. Pay Period Gross and Deductions.
11. Week of Pay Period.
12. Work Week Code.
4 = 10/4 Program Employee.
5 = All other employees.
13. Adjustment and Reason Code. Current pay period identified by 00-00.
14. Rate Schedule Code:
B = Auxiliary rural carrier, rural replacement carrier, rural carrier associate.
R = Full-time rural carriers, rural PTF.
15. Level and Step.
16. Route Deviation. Any deviation in length of carrier's regularly scheduled route.
DEV = Additional miles traveled.
MI OMTD = Miles omitted.
17. Route Deviation Length.
18. EMA (Equipment Maintenance Allowance) Pay
Calc Code:
T = Trips.
H = Hours.
M = Miles.
N = No EMA.
G = Government vehicle.
19. Amount per mile. Amount of EMA paid per mile for deviation in carrier's route.
20. EMA (Equipment Maintenance Allowance) Trip Rate:
If EMA pay calc code = T, EMA rate is per trip.
If EMA pay calc code = M, EMA rate is per mile.
If EMA pay calc code = H, EMA rate is by the hour.
If EMA pay calc code = N, EMA is not paid.
If EMA pay calc code = G, EMA is not paid.
21. Salary Rate.
Annual or hourly rate, COLA included.
22. Card Type Code.
0 = Hours on PS Forms 1314 and 1314-A paid at employee's base rate of pay.
23. Hours Codes. See Appendix A.
24. Hours worked, evaluated hours, equipment maintenance allowance. Listed in hours and hundredths.
25. Calculated Gross Dollar Amount.
26. Check or Earnings Statement Totals. Totals of compensation paid, and net received in current pay period, including adjustments.

Exhibit H

Rural Current Pay Period Data (Sample)

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Exhibit I

Rural Adjustment Data

Exhibit I

Rural Adjustment Data (Information)

1. Year and Pay Period of Adjustment.
2. Finance Number.
3. Route Number.
4. Pay Miles.
5. Saved/Protected Code
6. Evaluated Hours.
7. Rural FLSA Code.
8. Adjustment and Reason Code. Current pay period identified by 00-00.
9. Adjustment Gross, Equipment Maintenance Allowance, Deductions, and Net.
10. Week of Adjustment.
11. Work Week Code.
4 = 10/4 Program Employee.
5 = All other employees.
12. Adjustment and Reason Code. Current pay period identified by 00-00.
13. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, rural carrier associate.
R = Full-time rural carriers, rural PTF.
14. Level and Step.
15. Designation and Activity Code.
16. Salary Rate. Annual or hourly base rate, COLA included.
17. EMA (Equipment Maintenance Allowance) Pay Calc Code (for rural carriers only):
T = Trips.
H = Hours.
M = Miles.
N = No EMA.
G = Government vehicle.
18. EMA (Equipment Maintenance Allowance) Rate:
If EMA pay calc code = T, EMA rate is per trip.
If EMA pay calc code = M, EMA rate is per mile.
If EMA pay calc code = H, EMA rate is by the hour.
If EMA pay calc code = N, EMA is not paid.
If EMA pay calc code = G, EMA is not paid.
19. Card Type Code.
0 = Hours on PS Forms 1314 and 1314-A paid at employee's base rate of pay.
20. Hours Codes. See Appendix A.
21. Hours History Flag.
* = Hours previously paid.
22. Time Credits. Number of Hours.
23. Calculated Dollar Amounts Applicable to Adjustment.
24. Leave Data: Annual Leave (AL) / Sick Leave (SL).

Exhibit I **Rural Adjustment Data (Sample)**

2. Finance Number	5. Saved/ Protected Code	7. Rural FLSA Code	9. Adjustment Gross, Equipment Maintenance Allowance, Deductions, and Net
1. Year and Pay Period of Adjustment	4. Pay Miles	6. Evaluated Hours	8. Adjustment and Reason Code
13/03:41-8400 RT# LA002 PAY MI 18 H/D HRS 2535-050B 05 Y 790 19.64--0 51	13/83 0.56 0.52 0.51* 0.52*	35-05-0 0.00 157.12 0.00 13.00 13.83- 13.00- 3.00 0.50*	GROSS SOSEC MEDICARE \$,00 FED TAX PA,M,0 STATE TAX 385,M,0 LOCAL TAX NET 0.00
10. Week of Adjustment	3. Route Number		
11. Work Week Code	T 29.20 N 0 50	0.00	154.00 0.00 0.00 6.00 0.00 8.00 152.00 118.55
12. Adjustment and Reason Code			
13. Rate Schedule Code	14. Level and Step	15. Designation and Activity Code	16. Salary Rate
17. EMA Pay Calc Code	18. EMA Rate	19. Card Type Code	20. Hours Code
21. Hours History Flag	22. Time Credits	23. Calculated Dollar Amounts Applicable to Adjustment	24. Leave Data: AL / SL

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Appendix A

Hours Code

Appendix A
Hours Codes

01 = FMLA — Annual leave	55 = Annual leave
02 = FMLA — Sick leave	56 = Sick leave
03 = FMLA — COP	57 = Holiday work
04 = FMLA — IOD/OWCP	58 = Holiday leave
05 = FMLA — LWOP part day	59 = Part-day LWOP
06 = FMLA — LWOP full day	60 = Full-day LWOP
07 = FMLA — Sick leave dependent care	61 = Court leave
08 = Sick leave dependent care	62 = Guarantee time
09 = FMLA — Rural carriers	63 = Negative cross-foot
23 = Back pay hours paid	64 = Rural relief day earned (rural carrier only)
24 = Absent without leave	65 = Meeting time
28 = Holiday/annual leave	66 = Convention leave
30 = Full-day LWOP (system generated)	67 = Military leave
31 = Partial-day LWOP (system generated)	68 = Guarantee overtime
32 = Teletime	69 = Blood donor leave
33 = Guarantee teletime	70 = Steward's duty time
34 = Beeper time	71 = Continuation of pay leave
35 = Extra straight time	72 = Sunday premium
36 = Guarantee tele overtime	73 = Out-of-schedule premium
38 = Extra 50% (adjustments only)	74 = Christmas work
39 = Extra straight time (adjustments only)	75 = Loaned to Hours
40 = Rural second trip hours	76 = Nonscheduled cross-foot hours
43 = Penalty overtime	77 = Civil defense leave
44 = Military LWOP	78 = Act of God (Nature) leave
45 = Non-FMLA donated leave	79 = Headquarters authorized administrative leave
46 = FMLA donated leave	80 = Relocation leave
47 = Free Saturday leave (rural carriers only)	81 = Civil disorder leave
48 = Holiday scheduling premium	82 = Travel within scheduled hours
49 = IOD/OWCP — Leave without pay	83 = Travel outside scheduled hours
50 = Rural trips	84 = Union official leave
51 = Rural actual work hours	85 = Voting leave
52 = City: work hours Rural: evaluated hours	86 = Other paid leave
53 = Overtime	87 = Relief day taken (rural carrier only)
54 = Night work	88 = Non-bargaining rescheduling premium

Appendix B

FLSA Calculations

Appendix B contains the following pages:

- Page 1, Dual FLSA Calculation Formula for Designation 3X-4X/7X Employees.
- Page 2, City FLSA Calculation Formula.
- Page 3, City FLSA Calculation Example.
- Page 4, Dual Employee (7X-X and 6X-X) FLSA Calculation Formula.
- Page 5, Dual Employee (7X-X and 6X-X) FLSA Calculation Example.

Appendix B (page 1)

Dual FLSA Calculation Formula for Designation 3X-4X/7X Employees

(See legend below for explanation of footnotes and symbol, alpha, and hours codes.)	
$H = 43\text{hrs} + 52\text{hrs} + 53\text{hrs [all card types City]} + 51\text{hrs} + 53\text{hrs [all Rural 1314\$]} + 74\text{hrs [3X employees only]} + 83\text{hrs}$	
$*B = (43\$ \times \frac{1}{2}) + (52\text{hrs} + 51\text{hrs} \times 2080 \text{ Hourly Rate}^1) + (53\$ \times 2/3) [3X employees only] + \text{TCOLA FLSA Amount}^2$	
$R = B / H$ R is rounded to two places]	
$P = (R \times 50\%) \times (H - 40,00) [50\%R is rounded to four places; P is rounded to two places] + 1.0 \times [\text{TCOLA FLSA\$}^2/(H)] \times [(H) - 40]\$$	
$*C = (43\$ \times \frac{1}{2}) + (53\$ \times 1/3) + 74\$ [full amount for 4X employees only; 1/3 for 3X employees only] + \text{FLSA Payment on City Calc}$	
$NET = P - C$ (if C is greater than P, NET = 0.00)	
LEGEND	
1	2080 Hourly Rate = $\frac{(\text{Base Annual 2080 Salary} - \text{Annual COLA}) + \text{Hourly COLA}}{2080}$ [2080 Hourly Rate is rounded to two places]
2	TCOLA FLSA Amount = $\frac{(\text{Total PP TCOLA Amount})}{(\text{Total PP TCOLA Amount}) - 2000^+}}$ $\times \frac{2000^+}{2080} \times (\text{Weekly 51 hours} + \text{Weekly 52 hours})$ [not to exceed 40 hours per week]
*	3X and 4X dollar amounts are calculated from the applicable rate schedule code annual hourly rate; 7X dollar amounts are calculated from the rate schedule code B annual hourly rate.
+	For pay periods prior to 21-85, use 2008.
§	Added PP 16-1992.
H	Total hours per FLSA
B	Total remuneration for FLSA hours
R	FLSA hourly rate for the paid week
P	FLSA premium liability
C	Contract or policy credit used to offset FLSA premium
NET	Additional premium paid per FLSA
\$	Journal dollars
hrs	Journal hours
43	Penalty overtime (200%)
51	Actual work hours (rural)
52	Work hours (city). Hours code 52 also represents evaluated hours for rural employees, but in the calculations for rural employees, use hours code 51 (not hours code 52).
53	Overtime hours (150%)
54	Night differential
62	Guarantee time
68	Guarantee overtime
72	Sunday premium
74	Christmas work
83	Travel outside scheduled hours

Appendix B (page 2)
City FLSA Calculation Formula

(See legend below for explanation of footnotes and symbols, alpha, and hours codes.)

For all *nonexempt* employees, except Designation 4X, including PSE, CCA, and MHA:

$$H = 35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs} + 57\text{hrs} + 62\text{hrs}^* + 74\text{hrs} + 83\text{hrs}$$

$$B = 34\$ + 35\$ + (43\$ \times \frac{1}{2}) + 52\$ + (53\$ \times 2/3) + 54\$ + 57\$ + 62\$^* + 72\$ + (74\$ \times 2/3) + \text{TCOLA FLSA Amount}^1$$

R = B / H [R is rounded to two places]

$$P = (R \times 50\%) \times (H - 40.00) [50\% R is rounded to four places; P is rounded to two places] + 1.0 \times [\text{TCOLA FLSA} \$^1/(H)] \times [(H) - 40]^{\$}$$

$$C = (43\$ \times \frac{1}{2}) + 48\$ + (53\$ \times 1/3) + 73\$ + (74\$ \times 1/3) + 88\$$$

$$\text{NET} = P - C \text{ (if } C \text{ is greater than } P, \text{ NET} = 0.00)$$

For all Designation 4X *nonexempt* employees:

$$H = 35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs} + 83\text{hrs}$$

$$B = 34\$ + 35\$ + (43\$ \times \frac{1}{2}) + (52\text{hrs} \times 2080 \text{ Hourly Rate}^2)\$ + (53\$ \times 2/3) + 54\$ + 72\$ + \text{TCOLA FLSA Amount}^3$$

R = B / H [R is rounded to two places]

$$P = (R \times 50\%) \times (H - 40.00) [50\% R is rounded to four places; P is rounded to two places] + 1.0 \times [\text{TCOLA FLSA} \$^1/(H)] \times [(H) - 40]^{\$}$$

$$C = (43\$ \times \frac{1}{2}) + (53\$ \times 1/3) + 74\$$$

$$\text{NET} = P - C \text{ (if } C \text{ is greater than } P, \text{ NET} = 0.00)$$

LEGEND

$$1 \quad \text{TCOLA FLSA Amount} = \frac{(\text{Total PP TCOLA Amount})}{(\text{Base Annual 2080 Salary} - \text{Annual COLA}) + \text{Hourly COLA} (\cdot xx)} \times \frac{(\text{Total PP hrs} + [\text{PP } 62\text{hrs} - \text{PP } 68\text{hrs}] + \text{PP Paid Leave Hours})}{(\text{not to exceed } 40 \text{ hours per week})} \times (\text{Weekly 52 hours} + \text{Weekly 62 hours}^*)$$

$$2 \quad 2080 \text{ Hourly Rate} = \frac{2080}{(\text{Base Annual 2080 Salary} - \text{Annual COLA}) + \text{Hourly COLA} (\cdot xx)}$$

$$3 \quad \text{TCOLA FLSA Amount} = \frac{(\text{Total PP TCOLA Amount})}{(\text{Total PP } 62\text{hrs} - \text{PP } 68\text{hrs} + \text{PP Paid Leave Hours}) \times \frac{2000}{2080}} \times \frac{2000}{2080}^{\dagger} \times \text{Weekly 52 Hours}$$

* Full-time carrier ONLY (7.01 rule): Guarantee time (62) – Guarantee overtime (68) = Guarantee time actually used in FLSA calculation.

[†] For pay periods prior to 21-85, use 2008.

[§] Added PP 16-1992.

H = Total hours per FLSA	62 = Guarantee time
B = Total remuneration for FLSA hours	68 = Guarantee overtime
R = FLSA hourly rate for the paid week	72 = Sunday premium (25%)
P = FLSA premium liability	73 = Out-of-schedule premium (50%)
C = Contract or policy premium used to offset FLSA premium	74 = Christmas work (for 4X 50%; for 3X 150%)
NET = Additional premium paid per FLSA	83 = Travel outside scheduled hours
\$ = Journal dollars	88 = Non-bargaining rescheduling premium
hrs = Journal hours	

Appendix B (page 3)
City FLSA Calculation Example

FINH 05-4531 CAG A PAY LOC 115 DFS-ACT 16-8 LVL-STP 08- P FLSA N LDC 3600 SSC: PULL: SBC: CHECK/BS TOTALS:									
05/17 2500-000PPB08 P 168 49365--0 52 40.00 949.33 00-00-0 GROSS 2,569.64 0 53 7.98 284.09 SOSEC 156.83 8.00 47.47 8 1898.66 NET 1781.39 47.98 3.93 MEDICARE 15.19 40.00 949.33 M.01 RETIREMENT 36.68 7.98 284.09 M.01 FED TAX 249.70 0 53 47.47 112 HB PRETAX 40.05 0 72 8.00 CA,M '02 STATE TAX 53.36 47.98 3.93 Y5,B,3 OPT INS 15.00 8Y13 1898.66 THRIFT 246.83 8Y 1898.66 THRIFT (USPS) 94.93 121642882 MATCH AMT 18.99 NET (BANK) 75.94 1,753.70									
Week 2 in this example illustrates the FLSA NET Calculation Formula for a full-time non-rural employee.									
$H = 52\text{hrs} + 53\text{hrs}$									
$47.98 = 40.00 + 7.98$									
$B = 52\$ + (53\$ \times 2/3) + 72\$$									
$1,186.19 = 949.33 + (284.09 \times 2/3) + 47.47$									
$R = B / H$ [R is rounded to two places]									
$24.72 = 1,186.19 / 47.98$									
$P = (R \times 50\%) \times (H - 40.00)$ [50%R is rounded to four places; P is rounded to two places]									
$98.63 = (24.72 \times 50\%) \times (47.98 - 40.00)$									
$C = 53\$ \times 1/3$									
$94.70 = 284.09 \times 1/3$									
$\frac{P}{NET} = \frac{98.63}{3.93}$									

Appendix B (page 4)

Dual Employee (7X-X and 6X-X) FLSA Calculation Formula

$H = 52\text{hrs} + 53\text{hrs (all card types city)} + 51\text{hrs (all rural certificates)}$
 * $B = (52\$ \text{ City}) + (52\$ \text{ Rural}) + (53\$ \text{ City} \times 2/3) + (53\$ \text{ Rural} \times 2/3) + (54\$ \text{ City}) + \text{TCOLA FLSA Amount}$
 $R = B / H$ [R is rounded to two decimal places]
 $P = (R \times 50\%) \times (H - 40.00)$ [P is rounded to two decimal places]
 $*C = (53\$ \text{ City} \times 1/3) + (53\$ \text{ Rural} \times 1/3) + \text{TCOLA Amount}$
 $\text{NET} = P - C$ (if C is greater than P, NET = 0.00)

LEGEND

- * Full-time carrier ONLY (7.01 rule): Guarantee time (62) – Guarantee overtime (68) = Guarantee time actually used in FLSA calculation.
- H = Total hours per FLSA
- B = Total remuneration for FLSA hours
- R = FLSA hourly rate for the paid week
- P = FLSA premium liability
- C = Contract or policy credit used to offset FLSA premium
- NET = Additional premium paid per FLSA
- \$ = Journal dollars
- hrs = Journal hours
- 51 = Actual work hours (rural)
- 52 = Work hours (city) or evaluated hours (rural)
- 53 = Overtime hours
- 54 = Night differential

Appendix B (page 5)

Dual Employee (7X-X and 6X-X) FLSA Calculation Example

CHECK/ES TOTALS:						
13/23:22-0345 RT# LJ002 PAY MI 40 H/D HRS 46 FLSA CD P 00-00-0	GROSS	1,239.88	GROSS	1987.54		
2500-000B 05 Y 780 19.64---0 51 26.00 0.00	SOSEC	76.87	NET	1515.39		
0 52 33.45 656.96	MEDICARE	17.98				
G 32.80 0 50 4.00 0.00	M,00 FED TAX	103.78				
FIN #:22-0345 RT# LK004 PAY MI 41 H/D HRS 42 FLSA CD P	ME,M,00 STATE TAX	36.00				
500-000B 05 Y 780 19.64---0 51 6.67 0.00	211287405 ALLOTMENT	45.50				
0 52 8.40 164.98	211287447 ALLOTMENT	100.00				
G 33.40 0 50 1.00 0.00	211287447 NET (BANK)	859.75				
FIN #:22-0345 RT# A999 PAY MI H/D HRS FLSA CD P						
1500-000B 05 Y 780 19.64---0 51 4.08 0.00						
0 52 4.08 80.13						
N 0 50 0.00						
FIN #:22-0345 RT# LK004 PAY MI 41 H/D HRS 42 FLSA CD P						
500-000B 05 Y 780 19.64---0 51 6.75 0.00						
0 52 8.40 164.98						
G 33.40 0 50 1.00 0.00						
FIN #:22-0345 RT# LK008 PAY MI 52 H/D HRS 44 FLSA CD P						
500-000B 05 Y 780 19.64---0 51 7.83 0.00						
0 52 8.80 172.83						
G .730 0 50 1.00 0.00						
13/22 40-22-0	GROSS	80.42				
	SOSEC	4.99				
	MEDICARE	1.17				
	ME,M,00 STATE TAX	0.00				
	211287447 NET (BANK)	74.26				
FIN# 22-0355 CAG A PAY LOC 172 DES-ACT 62-0 LVL-STP 07- FLSA N LDC 1700 SSC: PULL: SBC: CHECK/ES TOTALS:						
13/23 2500-000E6 07 620 12.00---0 52 29.70 356.40 00-00-0	GROSS	667.24				
0 54 20.04 19.24	SOSEC	41.37				
0 76 10.30 0.00	MEDICARE	9.67				
1500-000E6 07 620 12.00---0 52 23.07 276.84	M,00 FED TAX	34.82				
0 54 15.38 14.76	211287447 NET (BANK)	581.38				
0 76 16.93 0.00						
FORMULA	WEEK 1	WEEK 2				
H = Rural 51hrs + City 52hrs	41.73 = 18.66 + 23.07	62.37 = 32.67 + 29.70				
* B = 51\$ + 52\$ + 54\$	709.54 = 172.83 + 164.98 + 80.13 + 14.76 + 276.84	1197.58 = 164.98 + 656.96 + 19.24 + 356.40				
R = B / H (R is rounded two places)	17.00 = 709.54 / 41.73	19.20 = 1197.58 / 62.37				
* P = (R x 50%) x (H - 40.00) [50% R is rounded to four places; P is rounded to two places]	14.71 = 8.5000 x 1.73	214.75 = 9.600 x 22.37				
C = (53\$ City x 1/3) + (53\$ Rural x 1/3) + TCOLA Amount	C = 0.00	C = 0.00				
P C NET	14.71 - 0.00 14.71	214.75 - 0.00 + 214.75	=	229.46		
*3x and 4x dollar amounts are calculated from the applicable rate schedule code annual hourly rate: 7x dollar amounts are calculated from the Rate Schedule Code B annual hourly rate.						
<ul style="list-style-type: none"> The above actual hours are recalculated on an annual hourly rate to determine the dollar amounts. The \$ amount of the FLSA calc is paid the following pay period as a 40-22 adjustment, as illustrated below: 						
13/23 40-22-0	GROSS	229.46				
	SOSEC	14.23				
	MEDICARE	3.33				
	ME,M,00 STATE TAX	0.00				
	211287447 NET (BANK)	211.90				