

IMPORTANT ANNOUNCEMENT TO ALL COUNTY EMPLOYEES

NEW PAYROLL SYSTEM (APRIL 30, 2010)

It is very important that you read these flyers to learn more about the payroll changes impacting your pay, deductions and benefits.

Helpful Resources

For answers to commonly asked questions, please access the **Frequently Asked Questions** (FAQ) document.

For more specific questions, please contact your Department Payroll Section.

Payroll Flyer Titles and Descriptions

1. **Semi-Monthly Payroll**
The County is changing from a monthly payroll with a pay advance to a semi-monthly payroll.
2. **Payroll Practices Not Changing**
With the implementation of the new eHR payroll system, there will be changes in the way employees are paid, however, many of the County's payroll practices will remain the same.
3. **Retirement and Deferred Compensation Plans**
Retirement contributions and service credit will be reported on a semi-monthly basis and the calculations of the employees contributions to deferred compensation plans will be simplified.
4. **From Calendar Day to Work Day**
The County's pay method will be based on scheduled work days rather than calendar days.
5. **Leave Time Usage**
To further elaborate on the changes impacting employee absences, highlighted are the following topics: Absent Without Pay (AWOP), Salary Continuation for job injuries, Part Pay Sick (PPS) and Short Term Disability (STD).
6. **Personnel and Pay Events**
Semi-monthly pay schedules will be used to calculate selected pay and personnel events such as mid-period salary changes, payments to employees leaving County service and traffic mitigation allowances.
7. **Pay Statement**
How to read your pay statement



NEW PAYROLL SYSTEM (APRIL 30, 2010) SEMI-MONTHLY PAYROLL

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In this Issue:

Semi-Monthly Pay

- Monthly to Semi-Monthly Pay Periods
- Taxes and Deductions Each Semi-Monthly Pay Period
- Extra Pay Period Reported in 2010 W-2 Forms

What is Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, the County is changing from a monthly payroll with a pay advance to a semi-monthly payroll.

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPAY)
- First Payday: April 30, 2010
- Semi-Monthly Pay
- Work Day Pay
- Earnings and Deductions on each pay statement

What Do I Need to Know?

MONTHLY TO SEMI-MONTHLY PAY

Currently, most County employees are paid regular earnings on a monthly basis, on the 15th of every month, and are provided a pay advance on the 30th of every month. With the change to semi-monthly payroll, an employee will no longer receive a pay advance. Instead, earnings will be paid on a semi-monthly basis on the 15th and 30th.

TAXES AND DEDUCTIONS

Change to semi-monthly payroll also means that all taxes and most deductions will be split and deducted twice a month.

ONE TIME INCREASE IN W-2 EARNINGS.

An extra pay period will be reported to the IRS and the State for the 2010 tax year. The one-time conversion from monthly to semi-monthly pay periods will result in 12 1/2 months of taxable earnings reported on an employee's W-2 Form for the 2010 tax year (issued in January 2011). This is caused by inclusion of first and second half December 2009 earnings in the January 15, 2010 pay check. While your reported taxable earnings will increase for 2010, this does not change the amount of earnings an employee is paid. After 2010, a January 15th pay day will include only earnings for the second half of the preceding December, for a total of 12 months taxable earnings per year. .

For more information see **Frequently Asked Questions, Semi-Monthly Payroll (P1)**, at the LA County Employee Portal page at <http://payroll.lacounty.gov>.

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

Does This Impact My Pay?

MONTHLY TO SEMI-MONTHLY PAY

An employee's regular earnings will be split between the two pay periods of the month. If an employee's monthly salary is \$5,000.00 the employee will be paid \$2,500.00 each semi-monthly pay period.

GARNISHMENT AND CHILD SUPPORT

Garnishments will be processed each pay day, thus a fee will be assessed twice a month.

SMOOTHING OF NET PAY

Your monthly earnings will not change, but your 15th paycheck may decrease and your 30th paycheck may increase, due to even distribution of earnings and deductions.

For more information about on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>



Semi-Monthly Payroll

Current Monthly Payroll			
Pay Day	April 30 [Advance]	May 15	Total
REGULAR EARNINGS		\$4,940.00	\$4,940.00
CAFETERIA PLAN TAXABLE CASH	0	\$115.76	\$115.76
ADVANCE PAYMENT	\$1,601.00		\$1,601.00
RECOVERY OF AD- VANCE	0	-\$1,601.00	-\$1,601.00
TOTAL EARNINGS	\$1,601.00	\$3,454.76	\$5,055.76
TOTAL DEDUCTIONS	0	-\$1,736.48	-\$1,736.48
NET PAY	\$1,601.00	\$1,718.28	\$3,319.28

MONTHLY PAY

Earnings are not divided evenly for each pay period

Taxes and deductions are withheld once a month

No Change in your Earnings!

New Semi-Monthly Payroll			
Pay Day	April 30	May 15	Total
REGULAR EARNINGS	\$2,470.00	\$2,470.00	\$4,940.00
CAFETERIA PLAN TAXABLE CASH	\$57.88	\$57.88	\$115.76
TOTAL EARNINGS	\$2,527.88	\$2,527.88	\$5,055.76
TOTAL DEDUCTIONS	\$868.24	\$868.24	\$1,736.48
NET PAY	\$1,659.64	\$1,659.64	\$3,319.28

SEMI-MONTHLY PAY

Earnings are divided evenly for each pay period*

Most taxes and deductions are withheld twice a month**

* When splitting a monthly salary in half results in a fraction of a cent, the fraction will be rounded up.

** Differences in tax calculation methodologies and rounding differences may affect tax withholdings and deductions by a few cents.



NEW PAYROLL SYSTEM (APRIL 30, 2010) HIGHLIGHTS OF PAYROLL PRACTICES NOT CHANGING

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What is NOT Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, you will see changes in the way you are paid, however, many of the County's payroll practices will remain the same.

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPAY)
- First Payday: April 30, 2010
- Semi-Monthly Pay
- Work Day Pay
- Earnings and Deductions on each pay statement

What Do I Need to Know?

MONTHLY SALARY

The calculation of your regular earnings will remain the same.

SALARY BONUS CALCULATION

The amount of a bonus added to your monthly salary, such as longevity, will not change.

PAID TWICE A MONTH

The County paydays will remain on the 15th and 30th of each month.

OVERTIME

The calculations and payment of overtime are not changing.

SHIFT DIFFERENTIAL PAY

The practice of receiving night and weekend shift differentials on the 15th and 30th of each month will not change.

BONUSES

Earnings paid as a flat dollar amount will continue to be paid at the same rate and on the same schedule. Bilingual bonus and uniform allowance are examples of these types of bonuses.

What About Benefits and Leave?

BENEFIT ACCRUALS

The rate and the limits an employee accrues for vacation, sick time and non-elective leave will not change in 2010.

BENEFIT TIME PAYOUT

The payout of excess balances and unused time at termination, such as vacation, sick time and other unused accrued time will not change and will continue to be calculated on a work day basis.

70% SALARY CONTINUATION FOR JOB RELATED INJURIES

By state regulations, there is no change. This will continue to be paid at the calendar day rate.

ELECTIVE LEAVE

The cost of purchasing and payout of unused elective leave will not change.

In this Issue:

Salary

- Salary Schedules

Paid Twice a Month

Bonuses

- Salary Bonuses
- Shift Differential Pay

Benefits

- Benefit Accruals
- Benefit Payout

Leaves of Absence

- 70% Salary Continuation for Job Related Injuries
- Elective Leave

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>





NEW PAYROLL SYSTEM (APRIL 30, 2010) RETIREMENT AND DEFERRED COMPENSATION PLANS

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In this Issue:

Retirement

- Retirement Contribution Service Credit
- Employee Contribution Earnings Amount

Deferred Compensation Plans

- Employee Contributions

What is Changing?

The County will be replacing its payroll system (CWPA) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, retirement contributions and service credit will be reported on a semi-monthly basis and the calculations of the employees contributions to deferred compensation plans will be simplified.

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPA)
- First Payday: April 30, 2010
- Semi-Monthly Pay
- Work Day Pay Schedule
- Earnings and Deductions on each pay statement

Does This Impact My Pay?

HORIZONS AND SAVINGS PLAN

Employees will need to increase their contributions percentage in order to maintain the same dollar amount they are currently contributing. (See examples on next page.)

Please note this does not change the calculation of the County's match.

In 2010, the employee contribution calculation will be simplified to use the actual amount of Cafeteria Plan Taxable Cash in the base used to calculate an employee's contribution. This is a change from the current practice using a variety of methods to determine the portion of the cafeteria plan contribution that is used in the base.

What Do I Need to Know?

RETIREMENT CONTRIBUTIONS AND SERVICE CREDIT

Employee contributions will be reported to LACERA as a semi-monthly amount and service credit will be granted in semi-monthly increments, rather than the current practice of reporting monthly.

Service Credit will be granted in semi-monthly increments.

There will be no change in employee contributions other than being withheld twice a month.

RETIREMENT CONTRIBUTION EARNINGS AMOUNT (RCEA)

The earnings base used to determine your retirement benefits and employee contributions will be calculated as a semi-monthly total and reported to LACERA after each semi-monthly pay day.

HORIZONS AND SAVINGS PLANS

As part of the County's overall effort to streamline its payroll practices in 2010, the calculation of employee contributions to Horizons and Savings plan has been simplified.

Additional information will be provided by Great West with your 2009 4th Quarter Account Statement/ Newsletter.

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>



HORIZONS AND SAVINGS PLAN SIMPLIFICATION EXAMPLE

Calculating An Employee's Horizons' Deduction

Example: A County employee enrolled in the Options cafeteria plan making a 4% contribution to his Horizons plan.

The example illustrates the method used to determine the portion of the Options cafeteria plan contribution that is included in the employee's deduction base. In the new payroll system the amount used to calculate the Horizons and Savings Plan employee contribution will include the actual cafeteria plan taxable cash.

Pay Day	Current Calculation		New Calculation		
	May 15		April 30	May 15	Total
Salary	\$4,940.14		\$2,470.07	\$2,470.07	\$4,940.14
Cafeteria Plan Taxable Cash			\$57.88	\$57.88	\$115.76
Maximum Taxable Cash - Waiver Cafeteria Plan Contribution of \$228 less Admin Fee of \$3.78	\$224.22				
Less: Retirement Deduction	-\$419.92		-\$209.96	-\$209.96	-\$419.92
Deduction Base	\$4,744.44		\$2,317.99	\$2,317.99	\$4,635.98
Employee Contribution Rate	4.00%		4.00%	4.00%	4.00%
Employee Horizons Deduction*	\$189.78		\$92.72	\$92.72	\$185.44
Calculated County Match at 4% (Salary X Match Rate)	\$4,940.14		\$2,470.07	\$2,470.07	\$4,940.14
	4.00%		4.00%	4.00%	4.00%
	\$197.60		\$98.80	\$98.80	\$197.60
Match Loss (County Match less Employee Deduction)	(\$7.82)		(\$6.08)	(\$6.08)	(\$12.16)

To avoid loss of County match, in this example the employee must contribute at a minimum rate of 4.3% in order to receive the full County match.

Deduction Base	\$2,317.99	\$2,317.99	\$4,635.98
Employee's Contribution Rate	4.3%	4.3%	4.3%
Employee's Horizons Deduction	\$99.67	\$99.67	\$199.34
County Match at 4% of Salary	\$98.80	\$98.80	\$197.60
No Loss of Match	\$0.00	\$0.00	\$0.00

- * Based upon this change, the employee may want to adjust the deduction percent in order to continue contributing the same dollar amount. In this example, an increase of 0.3% to employee's deferred plan deduction is necessary to maximize the County contribution.

The calculation of the County contribution for the Savings and Horizons Plans will not change. The County will continue to match dollar for dollar up to 4% of your Deferred Plan Contribution.



NEW PAYROLL SYSTEM (APRIL 30 , 2010) From Calendar Day to Work Day

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In this Issue:

Pay Methods

- Calendar Day
- Work Day

Leaves of Absences

- AWOP
- Part Pay Sick
- 100% Salary Continuation (4850 Benefits)
- Short Term Disability

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

What Is Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, the County's pay method will be based on scheduled work days rather than calendar days. With this change, an employee's pay will be calculated for hours worked.

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPAY)
- First Payday: April 30, 2010
- Semi-Monthly Pay
- Work Day Pay
- Earnings and Deductions on each pay statement

What Do I Need to Know?

CALENDAR DAY (CURRENT)

In the current payroll system, monthly employees are paid a monthly salary spread over each day of the month.

WORK DAY (NEW)

With the new payroll system, monthly employees are paid a semi-monthly salary spread over each scheduled work day of the pay period.

Does This Impact My Pay?

Employees will not see a change in their total monthly pay except when the leave events described below are reported for less than a full pay period. (More in Issue 5).

ABSENT WITHOUT PAY (AWOP)

The work day hourly rate will be used to determine the amount deducted from an employee's salary when unpaid absences are reported. The deduction to your pay will vary based upon the number of scheduled hours during the pay period.

Changing from monthly to semi-monthly and calendar to work day will not impact non-monthly employees. They are already paid on a semi-monthly work day basis.

PART PAY SICK LEAVE (PPS), 100% SALARY CONTINUATION (4850 BENEFITS), and SHORT TERM DISABILITY (STD)

Employees eligible for 4850 benefits commonly include full-time Lifeguards, Deputy Probation Officers, District Attorney Investigators, Fire Fighters and Sheriff's employees whose principal duties are law enforcement. 4850 benefits as well as PPS and STD benefits will only be recorded on monthly employees' scheduled work days. There is no change to the duration of these benefits.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>





NEW PAYROLL SYSTEM (APRIL 30, 2010) LEAVE TIME USAGE

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In this Issue:

Leave

- AWOP
- 70% Salary Continuation for job related injuries
- 100% Salary Continuation for safety job injuries (4850 Benefits)
- Part Pay Sick 50% and 65%
- Short Term Disability (STD)

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

What is Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. To further elaborate on the changes impacting employee absences, highlighted are the following topics: Absent Without Pay (AWOP), Salary Continuation for job injuries, Part Pay Sick (PPS) and Short Term Disability (STD).

What Do I Need to Know?

100% LEAVE BENEFIT TIME

With the change to the new eHR Payroll System, use of 100% leave time (e.g.: Vacation, Sick, Compensatory Time Off, Holiday, Elective Leave and Non-Elective Leave) will have no effect on an employee's pay.

ABSENT WITHOUT PAY

With the new eHR Payroll System, AWOP will only be recorded on scheduled Work Days and the loss of pay for AWOP will be calculated using the Work Day rate for the pay period. The Work Day rate has a calculated value greater than the Calendar Day rate, so the loss of a single day of pay will be greater. (See example on page 2).

100% SALARY CONTINUATION (4850 BENEFITS) and 70% SALARY CONTINUATION FOR JOB RELATED INJURIES

Labor Code Section 4850-eligible employees absent due to job injuries, will be paid 100% salary continuation (4850 Benefits) calculated at their Work Day rate for each scheduled Work Day off.

Employees eligible for 70% salary continuation for job related injuries will be paid using a percentage of their Calendar Day pay rate for each Calendar Day off. This will ensure compliance with State regulations.

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPAY)
- First Payday: April 30, 2010
- Earnings and Deductions on each pay statement

PART PAY SICK BENEFITS

With pay based on Work Days in the new system, an employee will only use Part Pay Sick hours on scheduled Work Days. Currently with Calendar Day pay, Part Pay Sick hours are recorded on each day of the month, including weekends. With the change to Work Day, Part Pay Sick hours will be granted to cover five-day (40-hour) work weeks as opposed to seven-day (56-hour) calendar weeks **with no loss in benefit to employees.** (See example on page 2).

NO FIVE-DAY WAITING PERIOD.

The five-day waiting period before part pay sick can be used will be eliminated. For example, employees will no longer be required to be without pay or use vacation leave before using Part Pay Sick benefits.

SHORT TERM DISABILITY

There will be no change in the granting and usage of short term disability benefits. Upon conversion to the semi-monthly Work Day pay cycle, short term disability will only be reported on scheduled Work Days instead of Calendar Days.

NOTE: When recording a leave type for an entire month, there will be no change in the amount of pay.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>



LEAVE TIME USAGE EXAMPLES

ABSENT WITHOUT PAY (AWOP) EXAMPLE

An employee earns \$5,000.00 per month and is planning to take one day off during a month. Under the existing payroll system, if the employee is absent without pay one 8-hour day, he will have \$161.29 deducted from his payroll check for his absence [$\$5,000.00 \text{ monthly pay} \div 31 \text{ Calendar Days per month} = \161.29].

Under the new eHR Payroll System, an employee's loss of pay is based on the Work Day rate for that semi-monthly pay period. For example, an employee with a semi-monthly salary of \$2,500.00 scheduled to work 88 hours in the pay period will have a pay-period hourly rate of \$28.41 ($\$2,500 / 88$), and will lose \$227.28 for an 8-hour AWOP day.

Under Work Day pay, employees will not be charged AWOP for non-schedule days (days-off). This may increase employee earnings. See Frequently Asked Questions, Leave Time Use (L1), for additional AWOP examples at the LA County Employee Portal at <http://payroll.lacounty.gov>.

PART PAY SICK EXAMPLE

Mary Smith has 5 years of service. At the beginning of the year, she is granted 65% Part Pay Sick hours to cover **2 weeks**. The hours granted to Mary based on Calendar Day usage, and Work Day usage (**Providing no loss in benefits**) are:

Calendar Day Usage (Current) 112 Hours = 2 weeks at 56 hours used a week

Work Day Usage (New) 80 Hours = 2 weeks at 40 hours used a week

Mary is scheduled to work 80 hours during the first two weeks of April 2010, but became ill and must use two weeks of 65% Part Pay Sick (PPS) hours. A comparison of Calendar and Work Day hours used is:

Day of Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed
Day of Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14

Current -Calendar Day Hours Used - 112 hours total (56 hours/week)

PPS Hrs Reported	8	8	8	8	8	8	8	8	8	8	8	8	8	8
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New- Work Day Hours Used - 80 hours total (40 hours/week)

PPS Hrs Reported	8	8			8	8	8	8	8			8	8	8
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Scheduled Work Days Non-Scheduled Days

No Change in Benefits!

For additional information on the granting and usage of Part Pay Sick benefits, see **Frequently Asked Questions, Leave Time Usage (L2)**, at the LA County Employee Portal at <http://payroll.lacounty.gov>.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>





NEW PAYROLL SYSTEM (APRIL 30, 2010) PERSONNEL AND PAY EVENTS

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In this Issue:

- Mid-Period Salary Changes
- Leaving County Service
- Traffic Mitigation Allowance

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

What is Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, semi-monthly pay schedules will be used to calculate selected pay and personnel events such as mid-period salary changes, payments to employees leaving County service and traffic mitigation allowances.

What Do I Need to Know?

MID-PERIOD SALARY CHANGES

When an employee's salary changes in the middle of a pay period, the County's current practice is to pay a percentage of each salary based upon the number of calendar days at each salary level in the month. In the eHR Payroll System, the practice will continue but the length of the pay period is changing from monthly to semi-monthly.*

EMPLOYEE LEAVING COUNTY SERVICE

When a monthly employee leaves County service, the employee will be paid for each calendar day in service at the semi-monthly calendar day rate.*

eHR Payroll Highlights!

- Replacing a 30-year old payroll system (CWPAY)
- First Payday: April 30, 2010
- Semi-Monthly Pay
- Work Day Pay
- Earnings and Deductions on each pay statement

TRAFFIC MITIGATION (CIVIC CENTER PARKING) AND TRANSPORTATION ALLOWANCES

Eligible employees receiving the Traffic Mitigation Allowance are paid \$70.00 once a month on the 15th payday. Eligible employees electing to receive a transportation allowance are paid a transportation allowance once a month on the 15th payday. With the new eHR Payroll System, eligible employees will be paid half the allowance on each semi-monthly pay day.

- * Exceptions to the calendar-day processing described for personnel events can occur when some non-routine leave events overlap.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>



PERSONNEL AND PAY EVENTS EXAMPLES

MID-PERIOD SALARY CHANGE*

The employee's monthly salary is changing from \$5,000.00 to \$5,500.00 on June 11, 2010. Under semi-monthly payroll the salary will be changing from \$2,500.00 to \$2,750.00 on June 11, 2010.

The current practice to calculate the employee's monthly salary is as follows:

Current Calculation	Salary	Paid Salary
Salary From 06/01 to 06/10	\$5,000.00	\$1,666.67
Salary From 06/11 to 06/30	\$5,500.00	\$3,666.67
Total Paid Salary for June		\$5,333.34

The new eHR payroll system will calculate the monthly salary as follows:

New Calculation	Salary	Paid Salary
Salary From 06/01 to 06/10	\$2,500.00	\$1,666.67
Salary From 06/11 to 06/15	\$2,750.00	\$916.67
Salary From 06/16 to 06/30	\$2,750.00	\$2,750.00
Total Paid Salary for June		\$5,333.34

Note: Salary changes that occur in other than 30day months will result in pay differences between the current and new payroll system.

EMPLOYEE LEAVING COUNTY SERVICE*

A monthly employee with a salary of \$5,000.00 (semi-monthly salary of \$2,500.00) terminates County services on June 11, 2010.

The current practice is to calculate the employee's final regular pay as follows:

Current Calculation	Salary	Paid Salary
Regular Pay from 06/01 to 06/10 - 10 of 30 Calendar Days	\$5,000.00	\$1,666.67

The new eHR payroll system will calculate the employee's final regular pay as follows:

New Calculation	Salary	Paid Salary
Regular Pay from 06/01 to 06/10 - 10 of 15 Calendar Days	\$2,500.00	\$1,666.67

Note: The final payout of regular earning will result in other than a 30 day month will result in pay differences between the current and new payroll system.

- * Exceptions to the calendar-day processing described for personnel events can occur when some non-routine leave events overlap.



NEW PAYROLL SYSTEM (APRIL 30, 2010) Employee Pay Statement

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In this Issue:

Pay Statement

- Employee General Information
- Earnings
- Deductions
- County Contribution
- Cafeteria Plan Benefits
- Benefit Balances
- Pay Statement Message

Frequently Asked Questions

For more details on these issues and other information visit the Employee Portal: <http://payroll.lacounty.gov/faq> or ask your payroll manager.

What Is Changing?

The County will be replacing its payroll system (CWPAY) with the April 30, 2010 payday. With the implementation of the new eHR Payroll System, the new employee pay statement format will slightly differ from the current paystub.

County of Los Angeles • Statement of Earnings, Deductions, And Benefit Balances • Retain For Your Records											
Employee No.	Employee Name	Dept.	P/L	Warrant No.	Issue Date	Accrual Date					
123456	C.W. Pay	ME	ME70	1234567	5/15/2009	4/30/2009					
Current Earnings		Reimbursements	Taxes & Deductions	Net Pay		Imputed Income	Y.T.D. Imputed Income				
1,656.18		.00	648.45	1,007.73		.79	3.65				
W-4 DATA			Marital Status	Exemptions	Add'l Withheld	DE 4 DATA			Marital Status	Exemptions	Add'l Withheld
SINGLE			00	.00	SINGLE			00	.00	.00	
Code	Earnings	Hours	Current	Year-To-Date	Code	Taxes / Deductions	Current	Year-To-Date			
PP099	REGULAR EARN	87.00	1,605.00	16,050.00	FEDTX	FEDERAL TAX	153.28	1,532.16			
PP036	FLEX EARN	1.00	102.36	511.80	STATX	STATE TAX	41.62	415.75			
PFA36	FLEX EARN ADV	1.00	-51.18	0.00	HITEE	H.I.T.	24.71	247.05			
* This offsets the \$51.18 advance from the previous payperiod (4/15/2009) for a net YTD of \$0		2				ED021	HORIZONS PLAN	46.94	472.96		
						2XNE	LIFE 2X/SAL AFT	1.07	5.22		
						EM212	PPQA FED CU	230.00	2,300.00	3	
						EM419	UNION-LIFE	29.18	291.81		
						ER062	RETIRE D PTX	92.13	921.29		
						EM110	UNITED WAY-FLT	5.00	50.00		
						EU101	LOC72/LACEA	24.52	245.21		
Code	County Contribution	Current	Year-To-Date								
PD009	HORIZONS MATCH	46.94	472.96								
PL200	LIFE SUBSIDY	.49	2.49		4						
County Flexible Benefit Program				Employee Benefit Balance As Of:				05/01/2009			
Source of Funds		Current	Year-To-Date		Code	Description	Available Hours	Excess Hours			
OPTIONS CONTRIB		531.07	2,655.35		011	SICK - 100%	16.00	0.00			
					012	HOLIDAY	8.00	0.00			
					021	VACATION	21.00	0.00			
Code	Use of Funds	Current	Year-To-Date								
C1	PACIF HMO	375.43	1,877.15								
EF045	LTD-H OP	3.00	15.00								
ZXNE	LIFE 2X/SAL PTX	1.71	8.55		6						
Z50E	AD&D 250K	5.25	26.25								
C1	DLTAD-O	39.53	197.65								
EF012	OPTIONS ADM FEE	3.79	18.95								
PP036	FLEX EARN	102.36	511.80								
Implementation for the eHR Payroll Module is April 2010. County will be converting to a semi-monthly payroll. 7											

What Do I Need to Know?

SECTION 1. EMPLOYEE GENERAL INFORMATION

Contains information such as employee number, name, department, earnings, Federal and State Tax exemptions and net pay for the pay period. Social Security Number and Pay Advance information have been removed.

SECTION 2. EARNINGS

Provides a list of current earnings and total earnings year to date.

SECTION 3. DEDUCTIONS

This section displays all withholdings from your monthly pay including Federal, State and H.I.T. taxes, health, dental and deferred savings plans.

New Employee Pay Statement

SECTION 4. COUNTY CONTRIBUTION

County contributions to employee deferred savings plans, as well as subsidies to life insurance and health plans are detailed in this section.

SECTION 5. CAFETERIA PLAN BENEFITS

The County provides employees with a monthly allowance to purchase benefits such as health, dental and life insurance. This section lists purchased benefits, administration fees, and the county allowance remaining balance, if applicable.

SECTION 6. BENEFIT BALANCES

This segment has an up-to-date summary of leave balances such as sick pay, holiday and vacation.

SECTION 7. PAY STATEMENT MESSAGE

This message is used to communicate important announcements, events or reminders impacting all county employees.

For more information on the new eHR Payroll System, please visit the LA County Employee Portal at: <http://payroll.lacounty.gov>



Employee Pay Statement EXAMPLE

- 1 Employee's I.D. Number
- 2 Employee's Name
- 3 Employee's Department
- 4 Employee's Pay Location
- 5 Direct Deposit Number
- 6 Direct Deposit Issue Date
- 7 Last Day of the Current Pay Period
- 8 Current Period Earnings
- 9 Current Period Reimbursements
- 10 Current Period Taxes & Deductions
- 21 Earnings Code Number
- 22 Earnings Code Description
- 23 Current Period Hours/Units
- 24 Current Period Earnings
- 25 Y.T.D. Earnings Amount
- 30 Deduction Code Eligible County Subsidy or Matching Contributions
- 31 Description of County Subsidy/Match
- 32 Current Period County Subsidy/Match
- 33 Y.T.D. County Subsidy/Match
- 34 Source of Flexible Benefit Funds
- 35 Funds Available to Pay Current Period Flexible Benefits
- 36 Y.T.D. Flexible Benefit Funds
- 37 Deduction/Earning Code Paid with Flexible Benefit Funds
- 38 Name of Deduction/Earning Code Paid with Flexible Benefit Funds
- 39 Current Period Distribution of Flexible Benefit Funds
- 40 Y.T.D. Distribution of Flexible Benefit Funds

County of Los Angeles • Statement of Earnings, Deductions, And Benefit Balances • Retain For Your Records											
Employee No.		Employee Name			Dept.	P / L	Warrant No.	Issue Date	Accrual Date		
(1) 123456		C.W. Pay (2)			(3) ME	(4) ME70	(5) 1234567	(6) 5/15/2009	(7) 4/30/2009		
Current Earnings		Reimbursements	Taxes & Deductions		Net Pay		Imputed Income		Y.T.D. Imputed Income		
(8) 1,656.18		(9) .00	(10) 648.45		(11) 1,007.73		(12) .73		(13) 3.65		
W-4 DATA		Marital Status	Exemptions	Add'l Withheld	DE 4 DATA		Marital Status	Exemptions	Add'l Exemptions	Add'l Withheld	
(14) SINGLE		(15) 00	(16) .00	(17) SINGLE	(18) 00	(19) .00	(20) .00				
Code	Earnings	Hours	Current	Year-To-Date	Code	Taxes / Deductions	Current	Year-To-Date			
PP099	REGULAR EARNS	87.00	1,605.00	16,050.00	FEDTX	FEDERAL TAX	153.28	1,532.16			
PPO36	FLEX EARN	1.00	102.36	511.80	STATX	STATE TAX	41.62	415.75			
PFA36*	FLEX EARN ADV (22)	1.00	-51.18	0.00	HITEE	H.I.T.	24.71	247.05			
(21)	* This offsets the \$51.18 advance from the previous payperiod (4/15/2009) for a net YTD of \$0		(23)	(24)	(25)	ED021	HORIZONS PLAN	46.94	472.96		
					2XNE	LIFE 2XSAL AFT	1.07	5.22			
					EM212	PPOA FED CU	230.00	2,300.00			
					EM413	UNION-LIFE	29.18	291.81			
					ER062	RETIRE D PTX	92.13	921.29			
					EM110	UNITED WAY-FLT	5.00	50.00			
					EU101	LOC721LACEA	24.52	245.21			
					(26)	(27)	(28)	(29)			
Code	County Contribution	Current	Year-To-Date								
PD009	HORIZONS MATCH	46.94	472.96								
PL200	LIFE SUBSIDY	.49	2.43								
(30)	(31)	(32)	(33)								
County Flexible Benefit Program				Employee Benefit Balance As Of:				05/01/2009			
Source of Funds		Current	Year-To-Date	Code	Description	Available Hours	Excess Hours				
OPTIONS CONTRIB (34)		(35) 531.07	(36) 2,655.35	011	SICK - 100%	16:00	0:00				
				012	HOLIDAY	8:00	0:00				
				021	VACATION	21:00	0:00				
Code	Use of Funds	Current	Year-To-Date								
C1	PACIF HMO	375.43	1,877.15								
EF045	LTD-H OP	3.00	15.00								
2XNE	LIFE 2XSAL PTX	1.71	8.55	(41)	(42)	(43)	(44)				
250E	AD&D 250K	5.25	26.25								
C1	DLTAD-O	39.53	197.65								
EF012	OPTIONS ADM FEE	3.79	18.95								
PPO36	FLEX EARN	102.36	511.80								
(37)	(38)	(39)	(40)								
Implementation for the eHR Payroll Module is April 2010. County will be converting to a semi-monthly payroll.										(45)	

- 11 Current Period Amount Deposited for Employee
- 12 Current Period Imputed Income
- 13 Y.T.D. Imputed Income
- 14 Federal Marital Status
- 15 Federal Exemptions Claimed
- 16 Federal Additional Amount Withheld
- 17 State Marital Status
- 18 State Exemptions Claimed
- 19 State Additional Exemptions Claimed
- 20 State Additional Amount Withheld
- 26 Deduction Code
- 27 Tax/Deduction Description
- 28 Current Period Tax/Deduction Amount
- 29 Y.T.D. Tax/Deduction Amount
- 41 Benefit Code Number
- 42 Benefit Description
- 43 Current Available Hours
- 44 Current Excess Hours
- 45 Message

For more information on the new eHR Payroll System and to read additional information on Cafeteria Benefits, see **Frequently Asked Questions, Employee Pay Statement (S1)**, at LA County Employee Portal at: <http://payroll.lacounty.gov>.