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.


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.

<table>
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<tr>
<th>Title</th>
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<td>Payroll Journal Guide</td>
<td>Content Change:</td>
</tr>
<tr>
<td></td>
<td>■ Revised date of last issue from April 2011 to January 2014.</td>
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<td>Figure 1, City Journal Page Segmented for Exhibit Purposes</td>
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</tr>
<tr>
<td></td>
<td>■ Revised labeling of items.</td>
</tr>
<tr>
<td></td>
<td>■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.</td>
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<td>■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.</td>
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<tr>
<td></td>
<td>■ Revised labeling and sequencing of items.</td>
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<tr>
<td></td>
<td>■ 2. RETIREMENT: Revised explanation to include FERS.</td>
</tr>
<tr>
<td></td>
<td>■ 2. SALARY ADVPD: Revised explanation to exclude “or invoiced,”</td>
</tr>
<tr>
<td></td>
<td>and added an asterisk to refer to the footnote.</td>
</tr>
<tr>
<td></td>
<td>■ 2. BANKRUPTCY: Revised explanation to include Chapter 13 Plan.</td>
</tr>
<tr>
<td></td>
<td>■ 2. HSA PRE-TAX: Revised explanation to include “with routing transit number.”</td>
</tr>
<tr>
<td></td>
<td>■ 2. TSP ROTH: Revised explanation to remove &quot;For future use.”</td>
</tr>
<tr>
<td></td>
<td>■ 2. TSP ROTH CATCH UP: Revised explanation to remove “For future use.”</td>
</tr>
<tr>
<td></td>
<td>■ 2. TAX LEVY: Revised explanation to include “Federal.”</td>
</tr>
<tr>
<td></td>
<td>■ 2. SALARY ADV = Salary advance invoiced (not a deduction), and added an asterisk to refer to the footnote.</td>
</tr>
<tr>
<td></td>
<td>■ 2. MH AUTO INS = Mailhandlers.</td>
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<tr>
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<tr>
<td>Exhibit B, Pay Period and Year-to-Date Totals (Sample)</td>
<td>Content Change:</td>
</tr>
<tr>
<td></td>
<td>■ Revised example.</td>
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</table>

January 2014
| Exhibit C, Leave Data (Information) | Content Changes:  
- 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.”  
Additions:  
- 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) | Content Change:  
- Updated copy. |
| Exhibit D, Employee Job Status (Sample) | Content Change:  
- Updated copy. |
| Exhibit E, City Current Pay Period Data (Information) | Content Changes:  
- 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) | Content Change:  
- Updated copy. |
| Exhibit F, City and Regular Rural FLSA (Sample) | Content Change:  
- Updated copy. |
| Exhibit G, City Adjustment Data (Information) | Content Changes:  
- 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) | Content Change:  
- Updated copy. |
| Exhibit H, Rural Current Pay Period Data (Sample) | Content Change:  
- Updated copy. |
| Exhibit I, Rural Adjustment Data (Information) | Addition:  
| Exhibit I, Rural Adjustment Data (Sample) | Content Change:  
- Updated copy. |
| Appendix B (page 2), City FLSA Calculation Formula | Content Change:  
- Updated copy.  
Deletion:  
- 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 | Content Change:  
- Updated copy. |
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Figure 1

City Journal Page Segmented for Exhibit Purposes
Figure 1
City Journal Page Segmented For Exhibit Purposes

[Image of City Journal Page Segmented For Exhibit Purposes]
Figure 2

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

Rural/City Dual Journal Page Segmented For Exhibit Purposes
Exhibit A

Employee Data
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)
Exhibit B

Pay Period and Year-to-Date Totals
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.
### Pay Period and Year-to Date Totals (Sample)

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<th>Amount</th>
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<tr>
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<td>27241661 NET (Bank)</td>
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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.
   MAX YTD = Internal ASC use only.
   BALANCE = Balance available.
   PAYUSED = 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.
   MAX YTD = Internal ASC use only.
   BALANCE = Balance available.
   PAYUSED = Internal ASC use only.

7. 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.)

8. 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)**

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January 2014
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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.
8. SSC = Special salary code (Continued).
   - 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).
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.
   - S = Deferred Compensation Package.

---

Exhibit D

**Employee Job Status (Sample)**

```
1. Finance Number
2. Pay Location Number
3. Cost Ascertainment Group
4. Designation and Activity Code
5. Employee Level and Step
6. FLSA Status Code
7. Labor Distribution Code
8. Special Salary Code
9. Pull Check Code
10. Special Benefits Code
```

FIN# 21-7957 CAG A PAY LOC 141 DES-ACT 12-0 LVL-STEP 05: P FLSA N LDC 1700 SSC: PULL: SBC:

---
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.
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.
14. COLA Roll-in Indicator.
15. Step.
17. Saved/Protected Code (S or P).
18. Calculated Gross Dollar Amount.
19. 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)**

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**CHECK/ES TOTALS:**

- **GROSS:** 2,346.57
- **NET:** 1,170.95
- **STATE TAX:** 51.60
- **LOCAL TAX:** 42.79
- **FSAHC:** 120.00
- **GPT INS:** 2.70
- **GPT INS:** 13.11
- **THRIFT:** 434.68
- **TSP ROTH:** 108.67
- **THRIFT (USPS):** 108.66
- **PCT AMT:** 21.73
- **MATCH AMT:** 86.93
- **L UNION DUES:** 25.27
- **NET (BANK):** 1,170.95
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)

![Diagram of FLSA calculations]

1. Total Remuneration Amount
2. FLSA Hourly Rate for Paid Week
3. FLSA Premium Amount
4. FLSA Offset Premium Credit
5. FLSA Hours Worked
6. FLSA Premium Net
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.
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.
    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).
    U = USPS attorneys.
    V = Technical and Managerial Pay Bands.
    W = Inspection Service. (For future use.)
    Y = Federation of Postal Police Officers.
14. Level and Step.
15. Hours History Flag.
    * = Hours previously paid.
16. 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)
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.
7. Evaluated Hours.
11. Week of Pay Period.
   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.
### Rural Current Pay Period Data (Sample)

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#### Check/ES Totals

- **GROSS**: 2,090.88
- **GROSS**: 2,090.88
- **EM**: 337.55
- **EM**: 337.55
- **INS INCOME**: 1.11
- **NET**: 1611.81

#### Calculated Gross Dollar Amount

- **MEDICARE**: 0.02
- **MBICARE**: 0.02
- **MBICARE**: 0.02
- **MBICARE**: 0.02
- **MBICARE**: 0.02
- **MBICARE**: 0.02

#### Hours Worked

- **Actual Hours Worked**: 40.04
- **Evaluation Hours**: 40.04
- **Equipment Maintenance Allowance**: 5 trips

#### Route Deviation

- **Route Deviation Length**: 20.38
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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.
10. Week of Adjustment.
   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.
    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.
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<td>25. EMA Pay</td>
</tr>
<tr>
<td>26. EMA Rate</td>
<td>26. EMA Rate</td>
</tr>
<tr>
<td>27. Hours Code</td>
<td>27. Hours Code</td>
</tr>
</tbody>
</table>

24. Leave Data: AL / SL
Appendix A

Hours Code
## Appendix A

### Hours Codes

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

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

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

\[ H = 43h + 52h + 53h \text{ [all card types City]} + 51h + 53h \text{ [all Rural 1314s]} + 74h \text{ [3X employees only]} + 83h \]

\[ *B = (43$ \times \frac{1}{2}) + (52h + 51h \times 2080 \text{ Hourly Rate}) + (53$ \times 2/3) + 54$ + 72$ + (74$ \times 2/3) \text{ [3X employees only]} + \text{TCOLA FLSA Amount}^2 \]

\[ R = \frac{B}{H} \text{ [R is rounded to two places]} \]

\[ P = (R \times 50\%) \times (H - 40.00) \text{ [50\%R is rounded to four places; P is rounded to two places]} + 1.0 \times [\text{TCOLA FLSA}^3/(H)] \times [(H - 40)^6] \]

\[ *C = (43$ \times \frac{1}{2}) + (53$ \times 1/3) + 74$ \text{ [full amount for 4X employees only; 1/3 for 3X employees only]} + \text{FLSA Payment on City Calc} \]

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

---

**LEGEND**

1. **2080 Hourly Rate** = \( \frac{\text{Base Annual 2080 Salary - Annual COLA}}{2080} \) [2080 Hourly Rate is rounded to two places]

2. **TCOLA FLSA Amount** = \( (\text{PP 52 hrs + 51 hrs} + \text{[PP 62hrs - PP 88hrs]} + \text{PP Paid Leave Hours}) \times 2080 \times (\text{Weekly 51 hours + Weekly 52 hours}) \) [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 2080.


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
65 = 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:

\[ H = 35\text{ hrs} + 43\text{ hrs} + 52\text{ hrs} + 53\text{ hrs} + 57\text{ hrs} + 82\text{ hrs}^* + 74\text{ hrs} + 83\text{ hrs} \]
\[ B = 34\text{ hrs} + 55\text{ hrs} + (43\text{ hrs} \times \frac{1}{2}) + 52\text{ hrs} + (53\text{ hrs} \times 2/3) + 54\text{ hrs} + 57\text{ hrs} + 62\text{ hrs}^* + 72\text{ hrs} + (74\text{ hrs} \times 2/3) + \text{TCOLA FLSA Amount}^1 \]
\[ R = \frac{B}{H} \text{ [R is rounded to two places]} \]
\[ P = (R \times 50\% \times (H - 40\%)) \text{ [50\%R is rounded to four places; P is rounded to two places]} + 1.0 \times \text{[TCOLA FLSA$^1/(H)$]} \times [(H - 40\%))]^5 \]
\[ C = (43\text{ hrs} \times \frac{1}{2}) + 48\text{ hrs} + (53\text{ hrs} \times 1/3) + 73\text{ hrs} + (74\text{ hrs} \times 1/3) + 88\text{ hrs} \]

**NET = P – C** (if C is greater than P, **NET = 0.00**)

For all Designation 4X nonexempt employees:

\[ H = 35\text{ hrs} + 43\text{ hrs} + 52\text{ hrs} + 53\text{ hrs} + 83\text{ hrs} \]
\[ B = 34\text{ hrs} + 35\text{ hrs} + (43\text{ hrs} \times \frac{1}{2}) + (52\text{ hrs} \times 2080 \text{ Hourly Rate}^2) + (53\text{ hrs} \times 2/3) + 54\text{ hrs} + 72\text{ hrs} + \text{TCOLA FLSA Amount}^3 \]
\[ R = \frac{B}{H} \text{ [R is rounded to two places]} \]
\[ P = (R \times 50\% \times (H - 40\%)) \text{ [50\%R is rounded to four places; P is rounded to two places]} + 1.0 \times \text{[TCOLA FLSA$^1/(H)$]} \times [(H - 40\%))]^5 \]
\[ C = (43\text{ hrs} \times \frac{1}{2}) + (53\text{ hrs} \times 1/3) + 74\text{ hrs} \]

**NET = P – C** (if C is greater than P, **NET = 0.00**)

### LEGEND

<table>
<thead>
<tr>
<th>Calculation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(\text{TCOLA FLSA Amount} = (\text{PP 52 hrs} + [\text{PP 62hrs} - \text{PP 68hrs}] + \text{PP Paid Leave Hours})) (not to exceed 40 hours per week)</td>
</tr>
<tr>
<td>2</td>
<td>(\text{Hourly Rate} = \frac{\text{(Base Annual 2080 Salary - Annual COLA) + Hourly COLA (.xx)}}{2080})</td>
</tr>
<tr>
<td>3</td>
<td>(\text{TCOLA FLSA Amount} = (\text{PP 52 hrs} + [\text{PP 62hrs} - \text{PP 68hrs}] + \text{PP Paid Leave Hours}) \times 2080 \times \text{Weekly 52 Hours}) (not to exceed 40 hours per week)</td>
</tr>
</tbody>
</table>

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

**Added PP 16-1992.**

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Description</th>
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<tbody>
<tr>
<td>H</td>
<td>Total hours per FLSA</td>
</tr>
<tr>
<td>B</td>
<td>Total remuneration for FLSA hours</td>
</tr>
<tr>
<td>R</td>
<td>FLSA hourly rate for the paid week</td>
</tr>
<tr>
<td>P</td>
<td>FLSA premium liability</td>
</tr>
<tr>
<td>C</td>
<td>Contract or policy premium used to offset FLSA premium</td>
</tr>
<tr>
<td>NET</td>
<td>Additional premium paid per FLSA</td>
</tr>
<tr>
<td>$</td>
<td>Journal dollars</td>
</tr>
<tr>
<td>hrs</td>
<td>Journal hours</td>
</tr>
</tbody>
</table>

**Notes:**

- **Beep time**: 34
- **Extra straight time**: 35
- **Penalty overtime (200%)**: 43
- **Holiday scheduling premium (50%)**: 48
- **Work**: 52
- **Night work**: 54
- **Holiday work**: 57
- **Beeper time**: 62
- **Guarantee time**: 68
- **Guarantee overtime**: 68
- **Sunday premium (25%)**: 72
- **Out-of-schedule premium (50%)**: 73
- **Christmas work (for 4X 50%; for 3X 150%)**: 74
- **Travel outside scheduled hours**: 83
- **Non-bargaining rescheduling premium**: 88
Week 2 in this example illustrates the FLSA NET Calculation Formula for a full-time non-rural employee.

\[
\begin{align*}
H &= 52\text{hrs} + 53\text{hrs} \\
   &= 40.00 + 7.98 \\
B &= 52\$ + (53\$ \times \frac{2}{3}) + 72\$
1,186.19 &= 949.33 + (284.09 \times \frac{2}{3}) + 47.47 \\
R &= \frac{B}{H} \quad [R \text{ is rounded to two places}]  \\
    &= 24.72 \quad = \frac{1,186.19}{47.98} \\
P &= (R \times 50\%) \times (H - 40.00) \quad [50\% R \text{ is rounded to four places}; P \text{ is rounded to two places}]  \\
98.63 &= (24.72 \times 50\%) \times (47.98 - 40.00) \\
C &= 53\$ \times \frac{1}{3}  \\
94.70 &= 284.09 \times \frac{1}{3}  \\
P &= 98.63 \\
- C &= -94.70  \\
NET &= 3.93
\end{align*}
\]
### Dual Employee (7X-X and 6X-X) FLSA Calculation Formula

\[
H = 52\text{hrs} + 53\text{hrs (all card types city)} + 51\text{hrs (all rural certificates)}
\]

\[
*B = (52\text{City}) + (52\text{Rural}) + (53\text{City} \times 2/3) + (53\text{Rural} \times 2/3) + (54\text{City}) + \text{TCOLA FLSA Amount}
\]

\[
R = B / H \quad [R \text{ is rounded to two decimal places}]
\]

\[
P = (R \times 60\%) \times (H - 40.00) \quad [P \text{ is rounded to two decimal places}]
\]

\[
*C = (53\text{City} \times 1/3) + (53\text{Rural} \times 1/3) + \text{TCOLA Amount}
\]

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

#### LEGEND

- Full-time carry ONLY (7.01 rule). Guarantee time (02) - Guarantee overtime (03) = 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**

```
FIN # 22-0345 CAG C PAY LOC J02 DES ACT 79-0 LVL-STP - FLSA LDC 2500 SSC: PULL: SBC: CHECK/ES TOTALS:
13/23 22-0345 RT# LJ002 PAY M1 40 H/D HRS 46 FLSA CD P 00-00-0 GROSS 1,299.88 GROSS 1987.54
2500-0008 05 Y 780 19.64-... 51 26.00 0.00
0 52 33.45 656.96
G 32.80 0 50 4.00 0.00
M,00 FED TAX 103.78
FIN # 22-0345 RT# LK004 PAY M1 41 H/D HRS 42 FLSA CD P ME,ME,00 STATE TAX 36.00
500-0008 05 Y 780 19.64-... 51 6.67 0.00
0 52 8.40 164.98
211267447 ALLOTMENT 100.00
G 33.40 0 50 1.00 0.00
FIN # 22-0345 RT# A999 PAY M1 41 H/D HRS FLSA CD P
1500-0008 05 Y 780 19.64-... 51 4.08 0.00
0 52 4.08 80.13
FIN # 22-0345 RT# LK004 PAY M1 41 H/D HRS 42 FLSA CD P
500-0008 05 Y 780 19.64-... 51 6.75 0.00
0 52 8.40 164.98
G 33.40 0 50 1.00 0.00
FIN # 22-0345 RT# LK004 PAY M1 52 H/D HRS 44 FLSA CD P
500-0008 05 Y 780 19.64-... 51 7.88 0.00
0 52 8.00 172.00
G .780 0 50 1.00 0.00
13/22 40-22-0 GROSS 60.42
SOSEC 4.99
M,00 FED TAX 1.17
MEDICARE 1.17
STATE TAX 0.00
211267447 NET (BANK) 74.26
FIN # 22-0355 CAG A PAY LOC 172 DES-AC 62-0 LVL-STP 07- FLSA N LDC 1700 SSS:
13/23 2500-0006 07 620 12.00-... 52 29.70 356.40 00-00-0 GROSS 667.24
0 64 20.04 19.24
0 76 10.30 0.00
0 54 15.98 14.76
211267447 NET (BANK) 581.39
FIN # 22-0355 CAG A PAY LOC 172 DES-AC 62-0 LVL-STP 07- FLSA N LDC 1700 SSS: PULL: SBC: CHECK/ES TOTALS:
13/23 2500-0006 07 620 12.00-... 52 29.70 356.40 00-00-0 GROSS 667.24
0 64 20.04 19.24
0 76 10.30 0.00
0 54 15.98 14.76
211267447 NET (BANK) 581.39
FORMULA WEEK 1 WEEK 2
H = Rural S/B + City S/B 41.73 = 18.66 + 23.07 62.37 = 32.67 + 29.70
* B = $15 + $22 + $45 709.54 = 172.83 + 164.98 + 1597.50 = 164.98 + 456.96 + 06.13 + 14.76 + 276.84 19.24 + 356.40
R = B / H (R is rounded two places) 17.00 = 709.54 / 41.73 214.75 = 9.000 x 22.97
* P = (R x 10%) x (H - 40.00) [50% R is rounded to four places; R is rounded to two places] 14.71 = 6.5000 x 1.73 214.75 = 9.600 x 22.97
C = ($35 City x 1/3) + ($35 Rural x 1/3) + C = 0.00 + TCO/LA Amount 0.00
C = 0.00
P 14.71 214.75
C - C - 0.00 0.00
NET 14.71 + 214.75 = 229.46

*2x 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.
- 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,ME,00 STATE TAX 0.00
211267447 NET (BANK) 211.90
```