

**SAM II**  
*Statewide Advantage for Missouri*  
**HR/Payroll**  
**Check Stub**

Along with the change to Twice-a-Month pay employees will notice a major improvement, and some slight differences, in their check stub or direct deposit advice statement.

The major improvement is the leave usage, leave accrual and leave balances that appears on the check stub. For each employee in the April 1, 2001 conversion group the leave balance as of March 31<sup>st</sup> will be entered in the payroll system.

As of April 1, 2001 five leave balances will be maintained in the payroll system and will appear on your check stub: Annual Leave, Sick Leave, Federal Compensatory (Comp) Time, Non-Federal (State) comp time and Holiday comp time. The leave usage, accruals and balances you see will be effective the last day of the pay period for which the check is written, not the date of the pay check. The five leave categories are not displayed unless the employee has a leave balance in the category or there has been leave activity in the category within the pay period. Employees "covered" by Federal law are eligible for Federal Compensatory Time. In calculating Federal Compensatory Time the hours of *work* which exceed 40 hours in the workweek are multiplied by 1.5 in arriving at the amount of Federal comp time earned for the work week. Non-Federal and Holiday comp time earnings are calculated on an "hour for hour" basis.

Year-to-Date (YTD) earnings, deductions and tax amounts that appear on the check stub are the amounts that have been paid since April 1, 2001. Hold on to your March 18<sup>th</sup> or March 31<sup>st</sup> check stub to maintain a record of the Year-to-Date wages prior to April 1, 2001. This will not impact the W-2s that are sent to employees in January 2002 for calendar year 2001 tax reporting. For the W-2s, the earnings and tax information from the old payroll system and the new system will be added together.

The specific health care provider in which you are enrolled is no longer displayed. The Twice-a-Month premium amount from the Missouri Consolidated Health Care Plan, or other plan, is displayed. Hold on to your health care plan and cafeteria plan documents for information about your enrollment in these important benefits.

Be aware that the two pay checks you receive within a month may not add up exactly to the last monthly pay check you received. Rounding of pay calculations, taxes and deductions may result in minor differences, either up or down. Such differences are to be expected. Should an error occur, however, please contact your payroll office.

To understand what SAM II is showing on the Stub, it helps if you know its “rules”.

Here are some basic “Rules” to keep in mind, when you are looking at the “Pay Category” and “Leave Category” information on your Check Stub:

SAM II accounts for pay hours & dollars in “AL (annual leave) Use”, “SL (sick leave) Use”, etc., as well as “Regular Pay” – unlike PARS. Some of this information is supplied to employees on the Pay Stub.

**FIRST**, SAM II calculates “hours of work”, beginning with 86 hours, 40 minutes (or hours entered for hourly, “positive paid” employees), subtracting leave hours used, and adding any Additional Hours entered. This amount shows on stub as Regular Pay in hours & minutes.

**NEXT**, the system calculates a dollar amount for Regular Pay based on “hours of work” and the pay rate. It shows this dollar amount on the stub.

**THEN**, it “offsets” from Regular Pay any hours being recorded as Comp Time (Federal/FLSA or State/SCMP). The stub shows these amounts:

- 1) In Pay Category as “offsets” in “minus” hours & “minus” dollars, **AND**
- 2) In Leave Category as “accruals” to Comp Time in “plus” hours

**BUT**, the Comp Time transaction requires a full FLSA Work Cycle (a full “work week” in most cases) to complete. Therefore, if the pay period ends in the middle of an FLSA Cycle, the “offsets” and “accruals” for Additional Hours toward the end of a pay period will not appear on the stub for that period, but on the stub for the next pay period instead.

# SAM II

Statewide Advantage for Missouri

## HR/Payroll Check Stub

STATE OF MISSOURI

(1) STATEMENT OF EARNINGS AND DEDUCTIONS  
DETACH AND RETAIN FOR YOUR RECORDS  
DO NOT CASH

300

(2) PERS STAFF

AGCY	ORG	CHECK NUMBER
300	3450	000002
NET PAY		873.67

SAM LONG			
S S N	PRD. END. DATE	PAY RATE	CHECK DATE
176,76,7676	113000	1215.50	121500
CURR. EARNINGS	YTD EARNINGS	CURR. DEDUCTIONS	
1215.50	3646.50	341.83	

OFFICE ADMINISTRATION-OPER  
PERS-STAFF

(5) →	(7) →	PAY CATEGORY	RATE	HOURS	AMOUNT	DED CATEGORY	AMOUNT	YTD AMT
		REGULAR PAY	1215.50	71:40	1005.13	FEDERAL TAX	137.88	397.90
		AL USE PAY	1215.50	10:30	147.26	MEDIC TAX-EE	17.12	357.32
		SL USE PAY	1215.50	8:00	112.20	OASDI TAX-EE	73.23	1527.87
		SCMP OFFSET	0.0000	-3:30	-49.09	MO STATE TAX	39.00	111.00
						DEFERRED CMP	34.67	104.01
						CP-MCHCP HLH	34.50	208.50
						CP-ADMIN FEE	0.43	1.29
						MO ST EMP CC	5.00	15.00
(6) →		LEAVE CATG	CUR ACC	CUR US	CURR BAL			
		ANNUAL LEAVE	5.00	10.30	55.00			
		STATE COMP	3.30	0.00	19.15			
		SICK LEAVE	5.00	8.00	364.30			

- 1) **CHECK DATE** – The check date is now one-half month after the pay period end date.
- 2) **DED CATEGORY** – Up to 15 deductions will be itemized. If more than 15 deductions are required, those beyond 15 will be combined into the MISCELLANEOUS Category. Health care insurance is reported as a general category. The specific health care plan is not displayed.
- 3) **PAY LOCATION DESCRIPTION** – Describes the location used for check and deposit advice sorting.
- 4) **AGCY & ORG** – In SAM II the “AGENCY” is the equivalent of the Department. The “ORG” is the organization level within the agency in which the employee is established in SAM II.
- 5) **CURR EARNINGS** – Total of the itemized Pay Category Amounts, which indicate the total wages paid on this check.
- 6) **LEAVE CATG** – NEW! The Leave Accrual and Leave Usage for the pay period, and Leave Balance as of the end of the pay period, will appear on the check stub or deposit advice statement.

**7) PAY CATEGORY, RATE, HOURS and AMOUNT**

These elements describe how the pay for this check was calculated. Hours are listed in hours and minutes.

1) REGULAR PAY:

- a) RATE indicates the employee's PAY RATE for the Pay Period, for exception paid employees, and the hourly rate of pay for hourly employees.
- b) HOURS indicates the standard hours for the pay period. The HOURS associated with REGULAR PAY will indicate 86:40 (86 hours and 40 minutes) as the base for Exception Paid (salaried) full-time employees. The actual number of hours worked for Positive Paid (hourly) employees will be displayed. 86:40 is the total number of hours in a year (2080) divided by 24 pay periods.
- c) AMOUNT indicates the dollar amount of REGULAR PAY received for the Pay Period.

2) AL USE PAY:

- a) RATE indicates the employee's PAY RATE for the PAY PERIOD, as explained above.
- b) HOURS shows the Hours and Minutes of Annual Leave Used within the pay period. The Annual Leave (AL USE) HOURS indicated reduce the HOURS indicated for REGULAR PAY [86:40 (REGLR)– 10:30 (AL) = 76:10]. A positive or negative *manual* adjustment to an employee's leave balance will be reflected on the check stub under the accrual column. This will be added to or subtracted from the system accrual. This could result in something other than 5, 6 or 7 hours being displayed in the accrual column. The balance will be correct as it will reflect all accruals, usage, and adjustments for that pay period.
- c) AMOUNT is calculated by determining the employee's hourly rate of pay (Pay Period Rate x 24 divided by 2080), and multiplying by the number of hours and minutes of Annual Leave Used. Note that the Hours and Minutes correspond to the Hours and Minutes indicated at the bottom of the check stub under CURRENT USAGE (CUR US) for the LEAVE CATEGORY ANNUAL LEAVE.

3) SL USE PAY:

- a) RATE indicates the employee's PAY RATE for the PAY PERIOD, as explained above.
- b) HOURS shows the Hours and Minutes of Sick Leave Used within the pay period. The Sick Leave (SL USE) HOURS indicated reduce the hours indicated for REGULAR PAY [86:40 (REGLR) – 10:30 (AL) – 8:00 (SL) = 68:10].
- c) AMOUNT is calculated by determining the hourly rate (Pay Period Rate x 24 divided by 2080), and multiplying by the number of hours and minutes of Sick Leave Used. Note that the hours and minutes correspond to the Hours and Minutes indicated at the bottom of the check stub under CURRENT USAGE (CUR US) for the LEAVE CATEGORY SICK LEAVE.

4) SCMP OFFSET: (Please see FLSA OFFSET below, for additional Pay Event and Comp time processing information.)

- a) RATE indicates the employee's PAY RATE for the PAY PERIOD, as explained above.
- b) HOURS shows the Hours and Minutes of State Comp Time that were added to the employee's State Comp Time Balance. In addition to being displayed as a negative number, these hours increase the hours indicated for REGULAR PAY. The hours added to Regular Pay are "offset" by the negative hours. In effect, this process takes additional hours that would have been paid and banks the hours as State Comp Time. Here is the complete REGULAR PAY HOURS calculation [86:40 (REGLR) – 10:30 (AL) – 8:00 (SL) + 3:30 (SCMP OFFSET)= 71:40].
- c) AMOUNT is calculated by determining the hourly rate (Pay Period Rate x 24 divided by 2080), and multiplying by the number of hours and minutes of State Comp Time Earned. Note that the negative hours and minutes correspond to the Hours and Minutes indicated at the bottom of the check stub under CURRENT ACCRUAL (CUR ACC) for the LEAVE CATEGORY STATE COMP.

5) HOURS and AMOUNT Calculation in Total: Adding the values and the amounts listed on the check stub will result in the Total Amount of Hours and Pay for the Pay Period.

PAY CATEGORY	RATE	HOURS	AMOUNT
REGULAR PAY	1215.50	71:40	1005.13
AL USE PAY	1215.50	10:30	147.26
SL USE PAY	1215.50	8:00	112.20
SCMP OFFSET	0.000	-3:30	-49.09
<b>Totals</b>	<b>N/A</b>	<b>86:40</b>	<b>1215.50</b>

**FLSA OFFSET**

For non-exempt employees (Overtime Category 2) the hours worked over 40 in a complete FLSA work week will be displayed under the PAY CATEGORY as FLSA OFFSET. These hours will increase and be offset from Regular Pay in the manner described for SCMP OFFSET above. However, when the FLSA OFFSET hours are banked as comp time, the half-time premium will be included. 4 hours worked will result in 6 hours of FLSA COMP Time.

Code	Definition
<b>Pay Category</b>	
REGULAR PAY	<b>Regular Pay.</b> Indicates the amount of regular pay earned by the employee during the pay period. The standard value for this field is 86:40 (86 hours and 40 minutes) for full time employees. This amount will be reduced by the hours and dollars displayed for the five "USE PAY" categories: AL, SL, STATE, FED, HLDY listed immediately below. Also, REGULAR PAY values are increased for FLSA and SCMP OFFSET amounts that represent comp time earned.
AL USE PAY	<b>Annual Leave (Vacation) Time Taken.</b> The Annual Leave balance is reduced by the amount shown. "PAY" in this context, indicates pay taken in the form of time off. The values shown for this code are also subtracted from the regular pay values on the same check.
SL USE PAY	<b>Sick Leave Time Taken.</b> The Sick Leave balance is reduced by the amount shown. "PAY" in this context, indicates pay taken in the form of time off. The values shown for this code are also subtracted from the regular pay values on the same check.
STATE CMP PAY	<b>State Comp Time Taken.</b> The State Comp Time balance is reduced by the amount shown. "PAY" in this context, indicates pay taken in the form of time off. The values shown for this code are also subtracted from the regular pay values on the same check.
FED CMP PAY	<b>Federal Comp Time Taken.</b> The Federal Comp Time balance is reduced by the amount shown. "PAY" in this context, indicates pay taken in the form of time off. The values shown for this code are also subtracted from the regular pay values on the same check.
HLDY CMP PAY	<b>Holiday Comp Time Taken.</b> The Holiday Comp Time balance is reduced by the amount shown. "PAY" in this context, indicates pay taken in the form of time off. The values shown for this code are also subtracted from the regular pay values on the same check.
SCMP OFFSET	<b>State Comp Time Earned.</b> The values (hours and amount) correspond to State comp time earned through the last complete FLSA (WORK PERIOD) period. The values shown for this code are also added to the REGULAR PAY values on the same check. Since REGULAR PAY appears as positive amounts and SCMP OFFSET appears as negative values, there is no change to the employee's current earnings (gross pay).
FLSA OFFSET	<b>Federal Comp Time Earned.</b> The values (hours and amount) correspond to Federal comp time earned through the last complete FLSA work period. The values shown for this code are also added to the REGULAR PAY values on the same check. Since REGULAR PAY appears as positive amounts and FLSA OFFSET appears as negative values, there is no change to the employee's current earnings (gross pay).
SHIFT DIFF	<b>Shift Differential.</b> Indicates additional or premium pay amounts (hours, rate and amount) given the employee for working a selected shift.
FED CMP PAID	<b>Federal Comp Time Paid.</b> Represents cash paid to employee for overtime worked that has been accumulated in the employees Federal Comp Time balance. This is the reverse of FED CMP PY, which is used to record Federal comp time earned.
ST CMP PAID	<b>State Comp Time Paid.</b> Represents cash paid to employee for overtime worked that has been accumulated in the employees State Comp Time balance. This is the reverse of STATE CMP PY, which is used to record State comp time earned.
HL CMP PAID	<b>Holiday Comp Time Paid.</b> Represents cash paid to employee for overtime worked that has been accumulated in the employees Holiday Comp Time balance. This is the reverse of HLDY CMP PY, which is used to record Holiday comp time earned.

Leave Category	
ANNUAL LEAVE	<b>Annual Leave.</b> Shows the annual leave (vacation) that has been earned (CUR ACC) and used (CUR US) within the pay period. In addition, the annual leave balance is contained in the CURR BAL field.
SICK LEAVE	<b>Sick Leave.</b> Shows the sick leave that has been earned (CUR ACC) and used (CUR US) within the pay period. In addition, the sick leave balance is contained in the CURR BAL field.
FEDERAL COMP	<b>Federal Comp Time.</b> Shows the Federal comp time that has been earned (CUR ACC) and used (CUR US) within the pay period. In addition, the Federal comp time balance is contained in the CURR BAL field.
STATE COMP	<b>State Comp Time.</b> Shows the State comp time that has been earned (CUR ACC) and used (CUR US) within the pay period. In addition, the State comp time balance is contained in the CURR BAL field.
HOLIDAY COMP	<b>Holiday Comp Time.</b> Shows the Holiday comp time that has been earned (CUR ACC) and used (CUR US) within the pay period. In addition, the Holiday comp time balance is contained in the CURR BAL field.