



Peter Franchot
Comptroller

Robert J. Murphy
Director
Central Payroll Bureau

Paycheck Explanation

Employee's Earnings Statement
STATE OF MARYLAND
COMPTROLLER OF MARYLAND
240104 REVENUE ADMIN DIVISION
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Name COMPTROLLER, CATHY				Document ID RG9999	
Regular Pay Rate .00		Pay Period Ending Date 12-19-2017		Check/Advice Number 12345678	
Mar. Stat. M	Fed. Ex. 0	Additional Fed. Tax	St. Ex. 0	Additional St. Tax	County Code BC

MD FILING STATUS: SINGLE

EARNINGS	HOURS	CURRENT	YEAR TO DATE
REGULAR	800	288239	5851500
ACTING CAPACITY		00	59634
*ST PD BENEFITS			
FICA SUBSIDY		19428	422486
PHARMACY SUB		16052	275664
DENTAL SUBSIDY		1164	23268
RET/PEN SUB		46939	895979
UNEMPL INS SUB		711	15459
HEALTH INS SUB		46822	734284

TAXES/DEDUCTIONS	CURRENT	YEAR TO DATE
FEDERAL TAX	20838	472285
FICA/MED	19428	422486
STATE TAXES	15161	339532
PHARMACY PLAN	4013	68912
DEPN CARE ACCT	20833	166664
UCC DENTL DPPO	1164	23280
401K-SAVE	40000	730000
ST EMP ALT PEN	20232	414921
DIR/DEP-CHKNG	138307	3143470
CF BCBS EPO	8263	129584

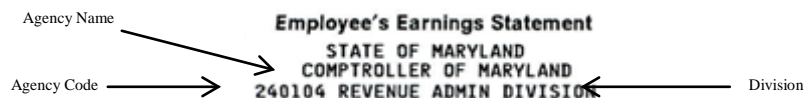
	Earnings	Taxes	Deductions	Net Pay
Current	288239	55427	94505	138307
Year To Date	5911134	1234303	1533361	3143470

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CATHY COMPTROLLER
9999 SOMEWHERE STREET
BALTIMORE MD 21213

The above image is a typical example of a State of Maryland Employee's paystub. Below is a brief explanation of the different areas of the paystub. To view your own paystubs, visit CPB's Payroll Online Service Center ([POSC](#)) and follow the instruction to sign up or log in.

1. Agency Name and Code



In the upper left corner of the paystub, the employee's Agency name, Agency code, and Division are listed.

2. Pay Information and Tax Exemptions

Name COMPTROLLER, CATHY				Document ID RG9999	
Regular Pay Rate 00		Pay Period Ending Date 12-19-2017		Check/Advice Number 12345678	
Mar. Stat. M	Fed. Ex. 0	Additional Fed. Tax	St. Ex. 0	Additional St. Tax	County Code BC

MD FILING STATUS: SINGLE

In the upper right corner of the paystub, the employee's name, pay period ending date, check/advice number, federal & state tax filing status, number of federal and state tax exemptions, any additional tax withholding elected by the employee and the employee's county code are listed. In the event the employee lives outside of the State of Maryland, the County code will be listed as the location in which they work. If the employee has not filed a W4/MW507 form with Central Payroll, the Filing status and exemptions will automatically be set to Federal Single with zero allowances and State Single with one allowance.

3. Earnings & Hours

EARNINGS	HOURS	CURRENT	YEAR TO DATE
REGULAR	800	288239	5851500
ACTING CAPACITY		00	59634
*ST PD BENEFITS			
FICA SUBSIDY		19428	422486
PHARMACY SUB		16052	275664
DENTAL SUBSIDY		1164	23268
RET/PEN SUB		46939	895979
UNEMPL INS SUB		711	15459
HEALTH INS SUB		46822	734284

On the middle, left-hand side of the paystub, the employee's earnings (Regular, Overtime, Acting Capacity, Miscellaneous adjustments, etc), hours worked, and any subsidies are listed. Subsidies are a portion of the amount due for a particular benefit that is paid by the agency on behalf of the employee. These amounts do not affect the amount of the employee's net pay. In this example, you will see the type of earnings as "Regular", the number of hours as "80.0", the current wages being paid this period as "2882.39", and the wages paid year to date as "58515.00". This format will be followed for all earnings types. The only exception is for adjustments and subsidies there will be no hours listed.

4. Taxes/Deductions

TAXES/DEDUCTIONS	CURRENT	YEAR TO DATE
FEDERAL TAX	20838	472285
FICA/MED	19428	422486
STATE TAXES	15161	339532
PHARMACY PLAN	4013	68912
DEPN CARE ACCT	20833	166664
UCC DENTL DPPO	1164	23280
401K-SAVE	40000	730000
ST EMP ALT PEN	20232	414921
DIR/DEP-CHCKNG	138307	3143470
CF BCBS EPO	8263	129584

On the middle, right-hand side of the paystub, the employee's taxes and deductions are listed. In this example, the deductions from top to bottom are Federal Tax, FICA/Medicare Tax, State Tax, Pharmacy Plan, Dependent Care Account, United Concordia Dental DPPO, Optional 401K Retirement Plan, State Employee Alternate Pension, Direct Deposit Checking (This will be equal to your Net Pay), and Carefirst Blue Cross Blue Shield EPO.

5. Net Pay Calculation and Address

Current	Earnings	-	Taxes	-	Deductions	=	Net Pay
Year To Date	288239		55427		94505		138307
	5911134		1234303		1533361		3143470
			000				

CATHY COMPTROLLER
 9999 SOMEWHERE STREET
 BALTIMORE MD 21213

At the bottom of the paystub, the calculation of gross to net pay is shown as well as the employee's name and address. In order for Central Payroll to calculate Net Pay, Taxes and Deductions are subtracted from the gross pay amount. A good tool to show the effects of changing your deductions or tax status is the [Central Payroll Net Pay Calculator](#).

The most current address provided to Central Payroll by the employee, using a W4/MW507 form, is listed at the bottom of the paystub and can be referenced as the address any paper check was mailed to.