

7. **Salary Reduction** – This is the amount the employee has elected under Beneplus or as a pre-tax deduction for the VRS Buyback Program. This includes health and dental insurance, listed in Item 29, and includes any amount elected for health and/or dependent care reimbursement accounts. The VRS Buyback amount is also listed in Item 29 and shown in Item 25 or 26 as pretax. This amount is not subject to FICA or Income Tax and is a reduction of cash wages.
8. **Current FICA Wages** – Current earnings subject to FICA Tax resulting from amounts in Items 2 – 7.
9. **Current Taxable Wages** – Current earnings subject to Income Tax resulting from amounts in Items 2 – 7.
10. **Current Cash Wages** – Current earnings to which you are entitled before deduction of taxes and other miscellaneous items resulting from amounts in Items 2 – 7.
11. **Federal Tax** - Current Federal Income Tax withholding based on the amount in Item 9.
12. **FICA Tax** – Current FICA withholding based on the amount in Item 8.
13. **State Tax** – Current State Income Tax withholding based on the amount in Item 9.
14. **Total Miscellaneous Deduction** – Total of miscellaneous deductions itemized in Boxes 25 and 26.
15. **Total Deductions** – Total of Federal, FICA, State Taxes and Miscellaneous Deductions.
16. **Current Net Pay** – Net amount of your pay. This is the amount of your check or the amount deposited with your bank if you elected direct deposit. This amount is determined by subtracting Item 15 (Total Deductions) from Item 10 (Current Cash Wages).
17. **Taxable Wages** – Year-to-date taxable wages.
18. **Federal Tax** – Year-to-date Federal Income Tax withholding.
19. **FICA Tax** – Year-to-date FICA Tax withholding.
20. **State Tax** – Year-to-date State Income Tax withholding.
21. **Medical Deduction** – Year-to-date health and dental premium deductions if you elected not to include these under Beneplus.
22. **Charitable Deductions** – Year-to-date deductions for United Way.
23. **Dues** – Year-to-date deductions for teacher or other association dues.
24. **All amounts on this line are year-to-date.**
25. and 26. **Current Miscellaneous Deductions** – This is an itemization of Item 14. The two letter codes identify the type of deduction. Valid codes are:

AI Worker's Compensation	EC Adv. Earned Income Credit	OD Other Dues
BB VRS Buyback **	GD Group Dental Insurance *	RE VRS Retirement
CI Cancer/Accident Insurance	GH Group Health Insurance *	SB Savings Bonds
CU Credit Union	GL Group Life - Safeco	UW United Way
DU Association Dues	MI Miscellaneous Deduction (Garnishee, wage assignment, tax levy)	VL VRS Optional Life Insurance

* These codes and associated amounts will only appear as miscellaneous deductions if you have elected not to pay your health and/or dental premiums pre-tax through the BENEPLUS program. If your premiums are paid pre-tax through BENEPLUS, the amounts are included in Item 7 (Salary Reduction).

** This code will appear as a miscellaneous deduction if you are participating in the VRS Buyback Program. This code with the word "pretax " will appear if you have elected to have your buyback taken pre-tax. The pre-tax amount is included in Item 7 (Salary Reduction). If you have elected to have your buyback taken after tax, the associated amount will appear as a miscellaneous deduction.

27. **Y.T.D. Employer Contributions** – Year-to-date amounts paid by the County of Albemarle for your benefits.
28. **Leave Balance** – Unused hours as of the preceding month.
29. **Health and Dental Insurance / VRS Buyback** – Lists the Health and Dental insurance type and monthly reduction/deduction. If the premiums are paid pre-tax, amounts are included in Item 7. If the premiums are paid on an after-tax basis, they are listed in items 25 or 26. This area also lists the amount of the VRS Buyback if elected to be deducted pre-tax. The pre-tax amount is included in Item 7. If the buyback amount is taken on an after-tax basis, the amount is listed in items 25 or 26.
30. This portion of the check is used to itemize other wages. The total of other earnings is shown in Item 3. All details may not be itemized if they exceed the space available for this information. Should this occur, it will be indicated on the stub and the additional details may be obtained by contacting the Payroll Office
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