

# PAYROLL

DATE 08/15/89 YR/PP 012-34-5678 MAYS, WILLIE  
DOB: 10/14/53  
EOD: 10/02/82  
RCD: 06/05/78 CSRS RET:  
9,268.59

90 CAG E PAY LOC 000 DES-ACT 11-0 LVL-STP 05-L  
110 31906--- 2 52 16.00 245.43  
2 54 2.00 3.07  
0 52 16.00 224.90  
8.00 112.45  
21.09  
368.35

B\*642.91 R\*14.87 P\*\*23.94 C\*\*54  
123-45-6789 EDISON, THOMAS A  
DOB: 01/23/45  
EOD: 06/04/88  
RCD: 06/04/88 FERS RET:  
72.99

FIN# 35-0425 CAG H PAY LOC 000 DES-ACT 43-4 LVL-STP 05-B  
89/17 2500-00 PX05 B 434 11.41--- 0 52 38.20 437.00  
0 76 1.70 0.00  
0 52 38.36 437.68  
0 76 1.64 0.00

# GUIDE

DOB: 10/14/53  
EOD: 10/02/82  
RCD: 06/05/78 CSRS RET:

FLSA N LOC 48 SSC:  
00-00 1 1077.43  
221273710  
NY, M, 03  
UNION DUES  
UNION DUES  
ALLOTMENT  
NET  
POL: SSC: 1,304.11  
GROSS 75.42  
RETIREMENT 18.91  
MEDICARE 142.55  
FED TAX 25.42  
BEALTH INS 65.70  
STATE TAX 8.86  
UNION DUES 20.00  
ALLOTMENT 1,302.66  
NET (BANK)

FLSA N LOC 21 SSC:  
00-00 8 794.96  
NY, M, 03  
8Y03 794.96  
8Y 794.96  
1004  
TSP G FUND  
THRIFT (USPS)  
NET  
GROSS 20,524.95  
RETIREMENT 1,224.80  
MEDICARE 297.61  
FED TAX 2,180.04

GROSS 20,524.95  
RETIREMENT 1,224.80  
MEDICARE 297.61  
FED TAX 2,180.04  
LV CAT: 6 LCD: 93/13  
PRIOR 320.00  
ADVANCE 70.00  
EARNED 90.00

CHECK/ES 1304.11  
947.25  
TOTALS: 1304.11  
947.25

LV CAT: 4 LCD: 91/14  
PRIOR 31.00  
ADVANCE 0.00  
EARNED 0.00  
TOTALS: 874.68  
631.05



HANDBOOK F-18  
SEPTEMBER 1990

FLSA Last 4 Pages

U.S. Postal Service  
Washington, DC 20260

Handbook F-18  
Payroll Journal Guide

September 1990

**1. Explanation**

The Payroll Journal shows the details of payments, deductions, and adjustments applicable to postal employees each pay period. Use the *Payroll Journal Guide* when reviewing the payroll journal for information about employees' pay and leave status. This issue of the *Payroll Journal Guide* includes updates made since this directive was last issued in July 1986.

**2. How to Use this Document**

References to "rural" mean those employees paid under the provisions of the rural carrier schedules. References to "city" mean those employees paid under the provisions of any schedule other than those applicable to rural carriers.

Page 1 shows the page headings and a mixture of several record types as they would occur on an actual payroll journal page.

Page 2 is a city journal record segmented into 7 pieces, each of which is labeled and more fully explained in a following exhibit. Page 3 is a rural journal record similarly segmented. The segments labeled Exhibit A through Exhibit D are laid out the same for both city and rural records. Where possible, the examples in the exhibits are drawn from the records on pages 2 and 3. Additional records are used where necessary to more clearly illustrate the possible variables.

The exhibits show the most variables that could occur on a payroll record, including variables that may not appear on the actual payroll record from which the data are drawn; Xs are used to show the location and format the variable would have.

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:

- a. First determine if it is for a city or a rural employee.
- b. Turn to the segmented city journal exhibit (page 2) or the segmented rural exhibit (page 3). Identify the segment for which you need

information and note the letter and title of the exhibit that contains that segment.

- c. Turn to the exhibit (the segment exhibits are in alphabetical order beginning on page 4). Each exhibit consists of two pages. One page shows the journal segment with individual parts numbered and labeled. The other page lists the numbered items and, where applicable, gives a brief description or lists possible variables for that item.

**3. Rescissions**

This revision obsoletes all previous editions of Handbook F-18.

**4. Distribution**

- a. Initial. Headquarters, postal data centers, field divisions, management sectional centers, bulk mail centers, and regions.
- b. Additional Copies. Order copies from your materiel distribution centers using Form 7380, *MDC Requisition*.

**5. Comments and Questions**

Address all comments and questions through management channels to:

OFFICE OF PAYROLL SYSTEMS  
DEPARTMENT OF THE CONTROLLER  
475 LENFANT PLZ W SW  
WASHINGTON DC 20260-5226



M. Richard Porras  
Assistant Postmaster General  
Department of the Controller

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# TYPICAL PAGE FROM PAYROLL JOURNAL

DATE 08/15/89 YRPP 89/17 MINNEAPOLIS POSTAL DATA CENTER																					
A R R L S D A S S C H H A R W D E S E T E C A / R R S D E																					
YR/PP	K	J	A	C	V	P	S	T	L	P	D	T	T	HOURS	GROSS	J	A	DEDUCTIONS	YTD/CUR	ANNUAL	SICK
012-34-5678 MAYS, WILLIE STATUS: A																					
DOB: 10/14/53																					
EOD: 10/02/82																					
RCD: 06/05/78 CSRS RET: 9,268.59																					

## CITY JOURNAL PAGE SEGMENTED FOR EXHIBIT PURPOSES

456-78-9012 NELSON, AMIE STATUS: A  
 DOB: 04/25/56  
 EOD: 02/19/80 SEP: XX/XX/XX  
 RCD: 02/19/80 CSRS RET: 13,514.97 C/Y LWOP: 3.00  
 BOND BAL: 52.50  
 \$X BOND X.XX X  
 BOND COST X.XX

EXHIBIT A  
 Employee and Bond Data

EXHIBIT B  
 Year-to-Date Totals

EXHIBIT D  
 Employee Job Status

GROSS 23,248.19  
 RETIREMENT 1,504.48  
 MEDICARE 337.32  
 M,02 FED TAX 2,851.91  
 XXX HEALTH INS X.XX  
 OH,S,00 STATE TAX 1,063.46  
 231,S,00 LOCAL TAX 464.96  
 S UNION DUES 64.00  
 000000006666 P O INDEBT 276.30  
 XXXXXXXXXXXX OTHER INDEBT X.XX  
 XXXXXXXXXXXX CS/SS X.XX  
 XXXXXXXXXXXX TAX LEVY X.XX  
 XXXXXXXXXXXX WAGE ERN PLAN X.XX  
 XXXXXXXXXXXX GARNISHMENT X.XX  
 F,A,1 OPT INS 5.80  
 F,C,1 OPT INS 5.10  
 BOND 212.50  
 0685 CHARITY 288.75  
 THRIFT X.XX  
 TSP G FUND X.XX  
 XXXXXXXX TR AUTO INS X.XX  
 EXTRA FED TAX X.XX  
 EXTRA STATE TAX X.XX  
 EXTRA LOCAL TAX X.XX  
 011900445 ALLOTMENT 663.00  
 244077297 ALLOTMENT 850.00  
 MIL BUY BACK X.XX  
 NET 14,659.61

LV CAT: 6 LCD: 95/06  
 PRIOR 38.59 196.99  
 ADVANCE 70.00 0.00  
 EARNED 90.00 60.00  
 USED 95.00 0.00  
 BALANCE 103.59 256.99  
 CR HRS 1,200.00 PP 15

EXHIBIT C  
 Leave Data

FIN# 38-1792 CAG A PAY LOC 014 DES-ACT 02-0 LVL-STP 15-05 FLSA N LDC 40 SSC:  
 89/17 2500-00 EX16 00 090 37199-- 2 52 24.00 429.21 00-00  
 EX15 05 090 34750-- 0 55 16.00 267.30  
 1500-00 EX15 05 090 34750-- 0 52 16.00 267.30 1 1315.17  
 0 54 0.50 0.83  
 0 55 24.00 400.96

PULL: SRC:  
 GROSS 1,365.60  
 INS INCOME 1.09  
 RETIREMENT 92.06  
 MEDICARE 0.02  
 MEDICARE 19.80  
 M,02 FED TAX 163.31  
 XXX HEALTH INS X.XX  
 OH,S,00 STATE TAX 47.54  
 231,S,00 LOCAL TAX 27.31  
 S UNION DUES 8.00  
 XXXXXXXXXXXX CS/SS X.XX  
 F,A,1 OPT INS 0.40  
 F,C,1 OPT INS 0.30  
 BOND 12.50  
 0685 CHARITY 19.25  
 XXX TSP G FUND X.XX  
 EXTRA STATE TAX 15.00  
 244077297 ALLOTMENT 50.00  
 011900445 ALLOTMENT 39.00  
 NET 849.39

CHECK/ES TOTALS:  
 GROSS 1528.62  
 EI X.XX  
 EM X.XX  
 RC LOCK X.XX  
 TCOLA X.XX  
 NET 986.91

EXHIBIT E  
 City Current Pay Period Data

89/15 2535-05 EX15 05 090 33903-- 0 52 40.00 651.97  
 0 53 2.00 48.90  
 0 54 1.00 1.63  
 0 52\* 33.00 537.88  
 0 54\* 1.00 1.63  
 0 59\* 7.00 0.00  
 B\*686.20 R\*16.33 P\*\*16.33 C\*\*16.30 42.00 0.03

EXHIBIT F  
 City FLSA

15-05  
 GROSS 161.02  
 RETIREMENT 7.68  
 MEDICARE 2.36  
 M,02 FED TAX 32.60  
 OH,S,00 STATE TAX 1.32  
 231,S,00 LOCAL TAX 3.26  
 NET 115.80

EXHIBIT G  
 City Adjustment Data

# RURAL JOURNAL PAGE SEGMENTED FOR EXHIBIT PURPOSES

345-67-8901 WOODWARD, JOANNE STATUS: A  
 DOB: 06/05/42  
 EOD: 05/30/81 SEP: XX/XX/XX  
 RCD: 05/30/81 CSRS RET: 13,514.97 C/Y LWOP: X.XX  
 BOND BAL: XX.XX  
 \$X BOND: XX.XX X  
 BOND COST XX.XX  
 LTD APP NTE: XX/XX/XX

EXHIBIT A  
Employee and Bond Data

EXHIBIT B  
Year-to-Date Totals

EXHIBIT D  
Employee Job Status

GROSS	4,029.81	LV CAT: 6	LCD: 96/13
EI	X.XX	PRIOR	25.00 358.00
EM	377.00	ADVANCE	154.00 0.00
RC LOCK	X.XX	EARNED	6.00 4.00
LD/RT	X.XX	USED	0.00 0.00
TCOLA	X.XX	BALANCE	185.00 362.00
FICA	308.28	LWOP	XX.XX XX.XX
RETIREMENT	27.99	CR HRS	80.00 PP 1
MEDICARE	X.XX		
M,00	558.53		
205	HEALTH INS		
382	HEALTH INS		
XX,X,XX	STATE TAX		
XX,X,XX	LOCAL TAX		
R	UNION DUES		
0000000000006	P O INDEBT		
XXXXXXXXXXXXX	OTHER INDEBT		
XXXXXXXXXXXXX	CS/SS		
XXXXXXXXXXXXX	TAX LEVY		
XXXXXXXXXXXXX	WAGE ERN PLAN		
XXXXXXXXXXXXX	GARNISHMENT		
N,A,4	OPT INS		
N,B,4	OPT INS		
N,C,4	OPT INS		
	BOND		
XXXX	CHARITY		
XXX	TSP G FUND		
XXXXXXXXXX	TR AUTO INS		
EXTRA	FED TAX		
EXTRA	STATE TAX		
EXTRA	LOCAL TAX		
263182147	ALLOTMENT		
	MIL BUY BACK		
	NET		

EXHIBIT C  
Leave Data

FIN# 11-9615 CAG C PAY LOC 001 DES-ACT 71-0 LVL-STP 00-12 FLSA N LDC 25 SSC:				PULL:	SBC:	CHECK/ES TOTALS:
90/03:11-9165 RT# LK011 PAY MI 13 H/D HRS 45 FLSA CD B 00-00				GROSS	1,310.34	GROSS 1,333.89
2500-00 RX00 12 710 34069-- 0 51 49.92 0.00				EM	130.50	EI X.XX
				FICA	100.24	EM 130.50
T 14.50 0 50 5.00 72.50	5	1165.92		RETIREMENT	9.33	RC LOCK X.XX
FIN#: 11-9165 RT# LK011 PAY MI 13 H/D HRS 45 FLSA CD B				MEDICARE	X.XX	RENT X.XX
1500-00 RX00 12 710 34069-- 0 51 38.57 0.00				FED TAX	176.90	TCOLA X.XX
				382	HEALTH INS	8.87
				XX,X,XX	STATE TAX	X.XX
				X	UNION DUES	X.XX
				N,A,4	OPT INS	1.30
				N,B,4	OPT INS	8.06
				N,C,4	OPT INS	0.70
T 14.50 0 50 4.00 58.00					BOND	X.XX
				263182147	ALLOTMENT	400.00
				263182147	NET (BANK)	735.44
90/01:11-9165 RT# LK011 PAY MI 13 H/D HRS 45 FLSA CD B 35-05				GROSS	23.55	
2535-05 RX00 12 710 34069-- 0 52 36.00 524.14				EM	X.XX	
				FICA	1.80	
				M,00	FED TAX	4.71
				FL,S,00	STATE TAX	0.00
				263182147	NET (BANK)	17.04

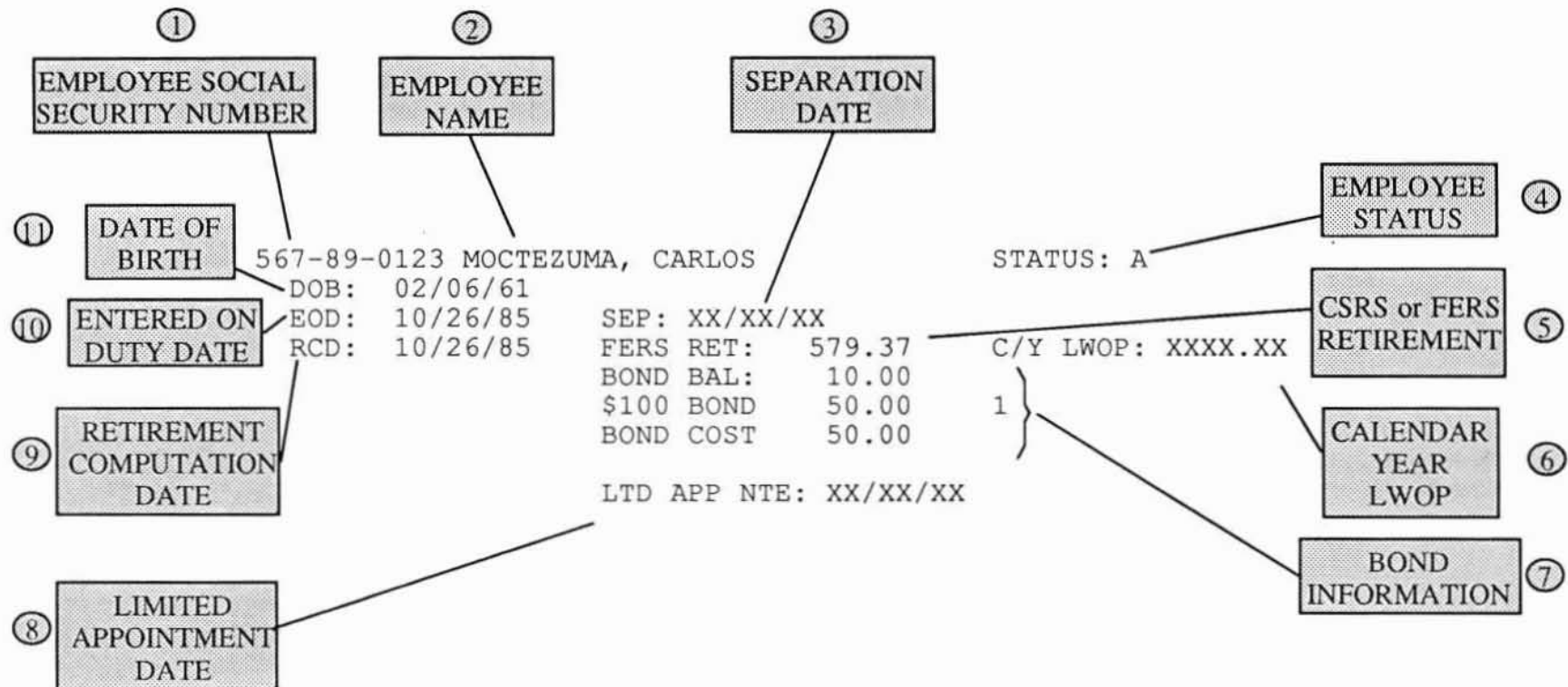
EXHIBIT H  
Rural Current Pay Period Data

EXHIBIT I  
Rural Adjustment Data

**Exhibit A, Employee and Bond Data (page 1)**

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. FERS RET = Federal Employee's Retirement System.  
  
CSRS RET = Civil Service Retirement System.  
  
Total retirement deduction from the beginning date of employee's appointment through the last pay period of the prior year.
6. C/Y LWOP = Total leave without pay charged in the current calendar year.
7. Bond Information.  
BOND BAL = Bond balance, unapplied amount.  
\$XXXX BOND = Bond denomination.  
1 = Number of bonds issued this pay period.  
BOND COST = Amount required to purchase.
8. LTD APP NTE = Limited appointment not to exceed date.  
Month, day, and year when limited appointment expires for applicable employees. For others, it is blank.
9. RCD = Retirement computation date.
10. EOD = Entered on duty date.
11. DOB = Date of birth.

# Exhibit A, Employee and Bond Data (page 2)





## Exhibit B, Year-to-Date Totals (page 1)

### 1. Compensation:

#### GROSS

EI = Earned income credit.  
 EM = Equipment maintenance allowance.  
 TAX EM = Taxable equipment maintenance allowance.  
 RC LOCK = Rural carrier lock pouch.  
 LD/RT = Payment for USPS rental quarters.  
 TCOLA = Territorial cost of living allowance.  
 INS INCOME = Insurance income.

### 2. Deductions from Gross:

Multiple occurrences of year-to-date line items such as union dues or health insurance reflects activation and deactivation of segments on the Employee Master File.

FICA = Federal Insurance Contribution Act.  
 RETIREMENT = CSRS (Civil Service Retirement System).  
 FERS = Federal Employee's Retirement System.  
 MEDICARE  
 FED TAX = Federal income tax, preceded by marital status and number of exemptions.  
 HEALTH INS = Health insurance, preceded by plan code.  
 STATE TAX = State tax, preceded by state code, marital status, and number of exemptions.  
 LOCAL TAX = Local tax, preceded by local tax code, marital status, and number of exemptions.  
 UNION DUES = Union dues, preceded by union identification code.  
 P O INDEBT = Post office indebtedness, preceded by control number.  
 OTHER INDEBT = Other government agency indebtedness, preceded by control number.  
 CS/SS = Child support/spousal support, preceded by control number.

TAX LEVY =  
 WAGE ERN PLN =

GARNISHMENT =  
 OPT INS =

BOND  
 THRIFT =  
 TSP G FUND =  
 TSP C FUND =  
 TSP F FUND =  
 TSP LOAN =

CHARITY =  
 AUTO INS =

HIP =  
 MBA =  
 VBP =  
 EXTRA FED TAX =

EXTRA STATE TAX =

EXTRA LOCAL TAX =

ALLOTMENT =

MIL BUY BACK =

### 3. NET

NET(BANK) =

IRS tax levy, preceded by control number.  
 Wage earner plan, preceded by control number.

Garnishment, preceded by control number.  
 Optional insurance, preceded by insurance codes.

Thrift Savings Plan.  
 Government Securities Investment Fund.  
 Common Stock Index Investment Fund.  
 Fixed Income Index Investment Fund.  
 Thrifts Savings Plan loan payment, preceded by TSP loan account number.  
 Charity, preceded by charity code.  
 Automobile insurance, preceded by carrier identification number.

Hospital Indemnity Plan (Mail Handlers).  
 National Association of Letter Carriers.  
 Voluntary Benefit Plan (APWU).  
 Extra federal tax, additional 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, preceded by routing transit number.  
 Military buy back.

Net earnings deposited in bank, preceded by routing transit number.

# Exhibit B, Year-to-Date Totals (page 2)

	GROSS	18,075.75		
	EI	X.XX		
	EM	X.XX		
	TAX EM	X.XX		
	RC LOCK	X.XX		
	LD/RT	X.XX		
	TCOLA	X.XX		
	INS INCOME	X.XX		
	FICA	1,362.66		
	RETIREMENT	X.XX		
	FERS	139.72		
	MEDICARE	X.XX		
M,02	FED TAX	2,052.65		
802	HEALTH INS	74.37		
802	HEALTH INS	357.98		
NJ,S,00	STATE TAX	427.18		
XXX,X,XX	LOCAL TAX	X.XX		
H	UNION DUES	126.00		
H	UNION DUES	19.00		
XXXXXXXXXXXX	P O INDEBT	X.XX		
XXXXXXXXXXXX	OTHER INDEBT	X.XX		
999999720027	CS/SS	X.XX		
XXXXXXXXXXXX	TAX LEVY	X.XX		
XXXXXXXXXXXX	WAGE ERN PLAN	X.XX		
999999502009	GARNISHMENT	400.84		
Z,A,3	OPT INS	12.80		
Z,B,3	OPT INS	19.20		
Z,B,3	OPT INS	140.80		
Z,C,3	OPT INS	8.32		
	BOND	X.XX		
0589	CHARITY	4.00		
	THRIFT	X.XX		
	TSP G FUND	X.XX		
	TSP C FUND	X.XX		
	TSP F FUND	X.XX		
XXXXXXX	XXX AUTO INS	X.XX		
EXTRA	FED TAX	X.XX		
EXTRA	STATE TAX	X.XX		
EXTRA	LOCAL TAX	X.XX		
254075441	ALLOTMENT	320.00		
	MIL BUY BACK	X.XX		
	NET	11,794.23		

①  
COMPENSATION

②  
DEDUCTIONS  
FROM  
GROSS

③  
NET

### Exhibit C, Leave Data (page 1)

1. LV CAT = Leave category.

- 4 = 4 hours annual leave credit each pay period.
- 6 = 6 hours annual leave credit each pay period.
- 8 = 8 hours annual leave credit each pay period.

2. LCD = Leave change date.

Year and pay period of next leave category change.

3. Sick Leave Hours.

- PRIOR = Prior year ending balance.
- ADVANCE = Balance of advanced sick leave available.
- EARNED = Hours earned, year-to-date.
- USED = Hours used, year-to-date.
- BALANCE = Balance available.

4. Leave Periods Credit.

Current leave year pay period for employees who earn leave.

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.
- USED = Hours used, year-to-date.
- BALANCE = Balance available.

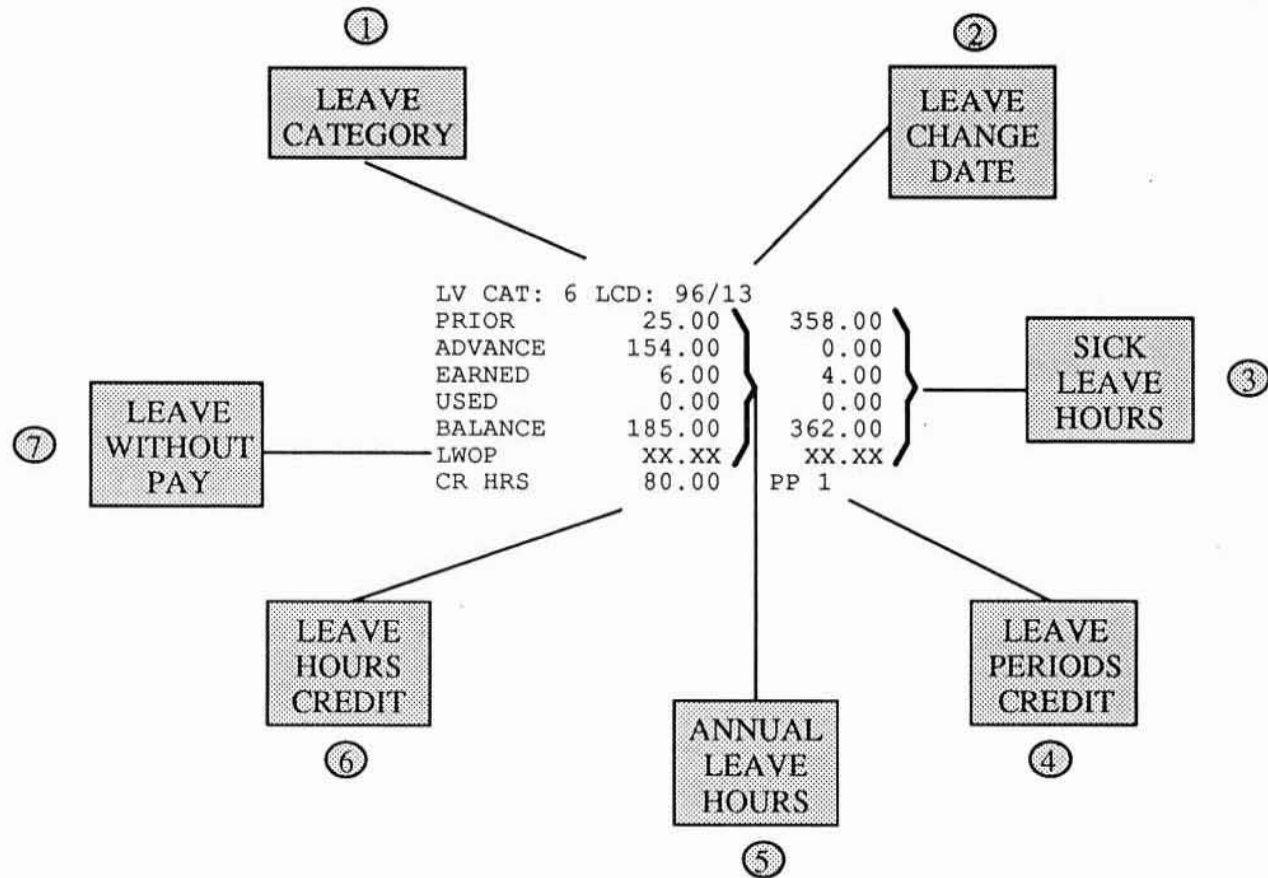
6. CR HRS = Leave Hours Credit.

Year-to-date hours for crediting leave to employees who earn leave.

7. LWOP = Leave Without Pay.

Applies only to full time employees. Total LWOP hours accumulated this calendar year (from pay period 1 to date). Each increment of 80 (or 96 if applicable) hours of LWOP will result in a reduction of 4, 6, or 8 hours (depending on leave category) of advanced annual leave during the leave year. (Annual and sick leave are not earned while in LWOP status.)

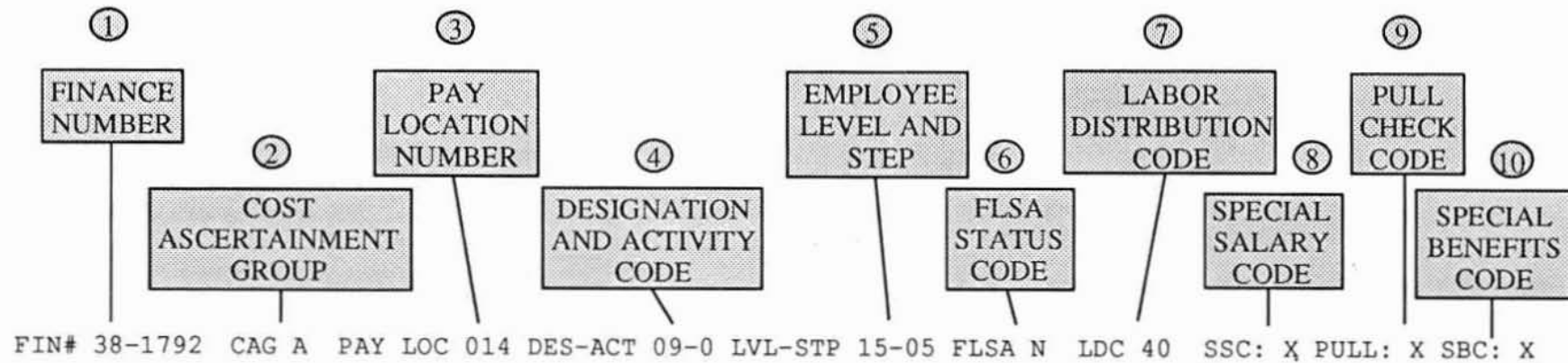
# Exhibit C, Leave Data (page 2)



### Exhibit D, Employee Job Status (page 1)

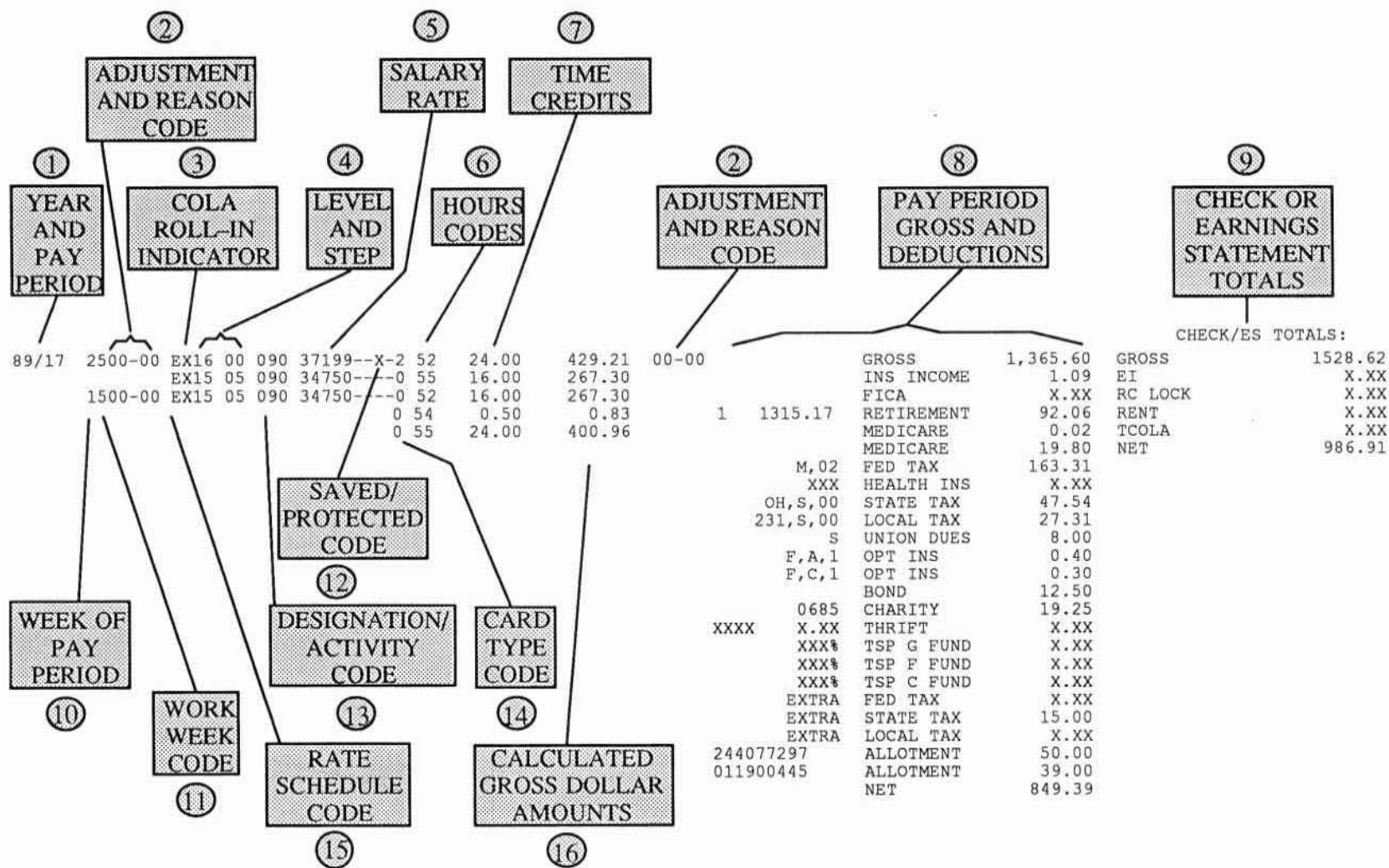
1. FIN# = Finance number.
2. CAG = Cost ascertainment group.
3. PAY LOC = Pay location number.
4. DES/ACT = Designation/activity code.
5. LVL/STP = Level and step.
6. FLSA = FLSA status code.
  - N = Nonexempt.
  - E = Exempt.
7. LDC = Labor distribution code.
8. SSC = Special salary code.
  - A = Incumbent.
  - B = Frozen base salary (i.e., with COLA).
  - F = Frozen basic salary (i.e., without COLA).
  - G = Guarantee rate (rural/city).
- L = Below minimum.
- M = Carrier with no schedule.
- N = PCES II health benefit and life insurance option extended to PCES I.
- R = Reemployed Annuitant.
- S = 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.
- W = Workers' compensation (terminated employee due additional continuation of pay).
- Y = PCES employee reassigned to EAS position with extended benefit of PCES II life insurance.
- Z = Rural carrier protected at 125% of basic salary.
9. PULL = Pull check code.
  - P = Employee's check pulled.
10. SBC = Special benefits code.
  - P = When RSC = S, PCES II rules for health benefits and life insurance apply.
  - C = When RSC = E and finance number = 10-9909, PCES I rules for health benefits and life insurance apply.

## Exhibit D, Employee Job Status (page 2)



## Exhibit E, City Current Pay Period Data (page 1)

1. Year and Pay Period.
2. Adjustment and Reason Code.  
00-00 identifies current pay period data.
3. COLA Roll-in Indicator.  
Y = COLA roll-in elected.  
X = Eligible for COLA roll-in but did not respond.  
Blank if COLA roll-in not elected.
4. Level and Step.
5. Salary Rate. Annual or hourly base rate, COLA included.
6. Hours Code. See Appendix A.
7. Time Credits, listed in hours and hundredths of hours.
8. Pay Period Gross and Deductions.
9. Check or Earnings Statement Totals.  
Totals of compensation paid and net received in current pay period, including adjustments.
10. Week of Pay Period.
11. Work Week Code.  
4 = 10/4 Program employee.  
5 = All other employees.
12. Saved/Protected Code.  
S = Saved salary.  
P = Protected salary.
13. Designation/Activity Code.
14. Card Type Code.  
0 or 1 = Hours paid at employee's base rate of pay.  
2 = Hours paid for higher level service.
15. Rate Schedule Code.  
A = Mail transport equipment centers.  
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associates.  
C = Mail equipment shop and supply centers.  
E = Executive and administrative schedule (EAS).  
F = Part-time postmasters in levels 51 to 55.  
G = Nurses.  
J = Structured Management Development Program.  
K = Operating Services Division and Headquarters Support Services Division.  
L = Postmaster relief/replacement.  
M = Mail handlers.  
N = Postal Data Center craft employees.  
P = Postal Service schedule for craft employees covered by the APWU and NALC agreements.  
R = Rural carriers.  
S = PCES employees.  
T = Tool and die shops.  
U = USPS attorneys.  
Y = Federation of Postal Police Officers.
16. Calculated Gross Dollar Amounts.

**Exhibit E, City Current Pay Period Data (page 2)**



**Exhibit F, City FLSA (page 1)**

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 policy rules used as offset to FLSA premium amount.

5. 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 = 0.00.) See Appendix B for FLSA formula.

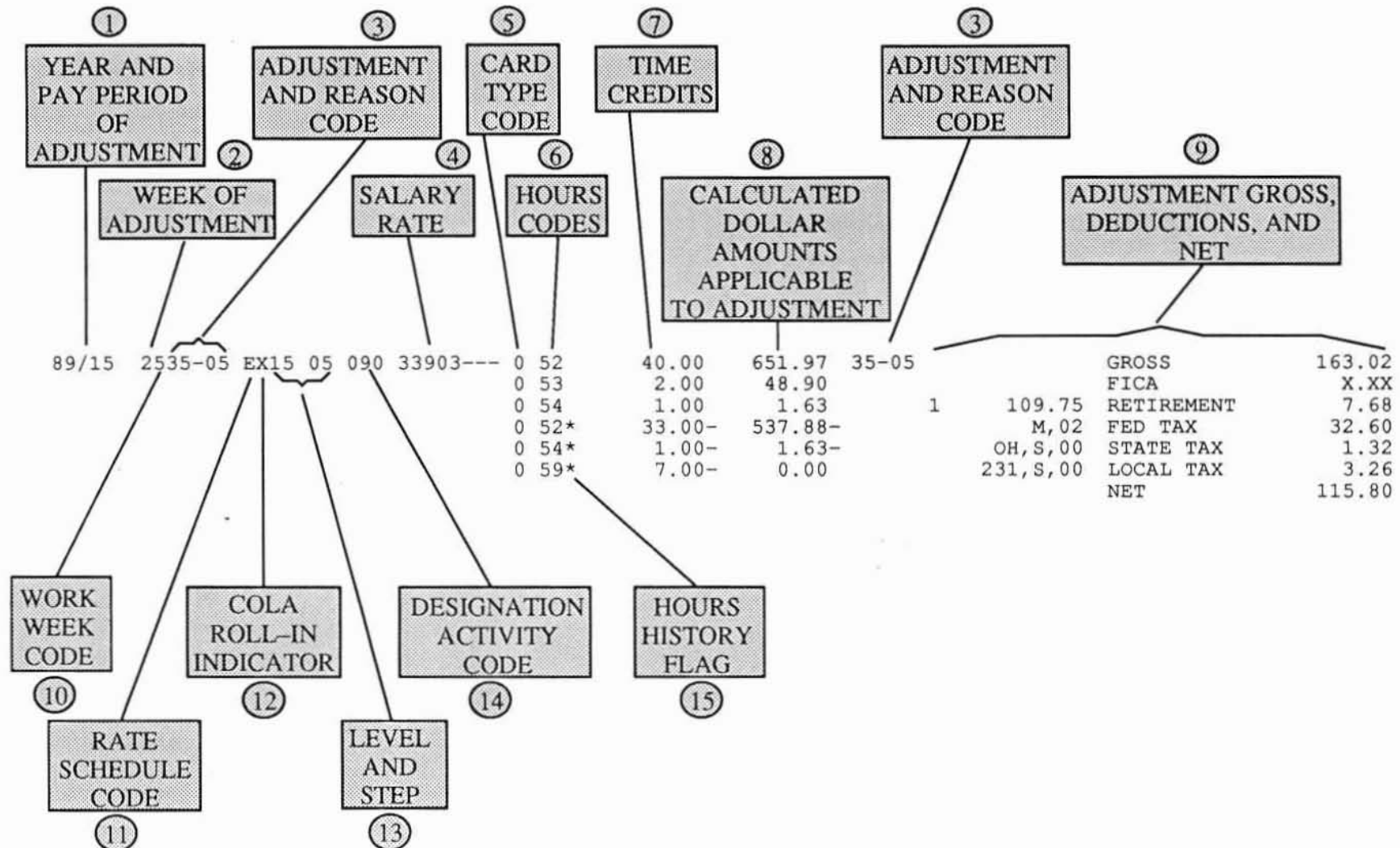
**Exhibit F, City FLSA (page 2)**

①	②	③	④	⑤	⑥
TOTAL REMUNERATION AMOUNT	FLSA HOURLY RATE FOR PAID WEEK	FLSA PREMIUM AMOUNT	FLSA OFFSET PREMIUM CREDIT	FLSA HOURS WORKED	FLSA PREMIUM NET
B*686.20	R*16.33	P**16.33	C**16.30	42.00	0.03

## Exhibit G, City Adjustment Data (page 1)

1. Year and Pay Period of Adjustment.
2. Week of Adjustment.
3. Adjustment and Reason Code.
4. Salary Rate. Annual or hourly base rate, COLA included.
5. Card Type Code.
  - 0 or 1 = hours paid at employee's base rate of pay.
  - 2 = hours paid for higher level of service.
6. Hours Code. See Appendix A.
7. Time credits listed in hours and hundredths of hours.
8. Calculated Dollar Amounts Applicable to Adjustment.
  - Negative amounts are indicated with a trailing minus (-) sign.
9. Adjustment Gross, Deductions, and Net.
10. Work Week Code.
  - 4 = 10/4 Program employee.
  - 5 = All other employees.
11. Rate Schedule Code.
  - A = Mail transport equipment centers.
  - B = Auxiliary rural carrier, rural carrier relief, rural carrier associates.
  - C = Mail equipment shop and supply centers.
  - E = Executive and administrative schedule (EAS).
  - F = Part-time postmasters in levels 51 to 55.
  - G = Nurses.
  - J = Structured Management Development Program.
  - K = Operating Services Division and Headquarters Support Services Division.
  - L = Postmaster relief/replacement.
  - M = Mail handlers.
  - N = Postal Data Center craft employees covered by the APWU and NALC agreements.
  - P = Postal Service schedule for craft employees.
  - R = Rural carriers.
  - S = PCES employees.
  - T = Tool and die shops.
  - U = USPS attorneys.
  - Y = Federation of Postal Police Officers.
12. COLA Roll-in Indicator.
  - Y = COLA roll-in elected.
  - X = Eligible for COLA roll-in but did not respond.
  - Blank if COLA roll-in not elected.
13. Level and Step.
14. Designation/activity code.
15. Hours History Flag.
  - \* = Hours previously paid.

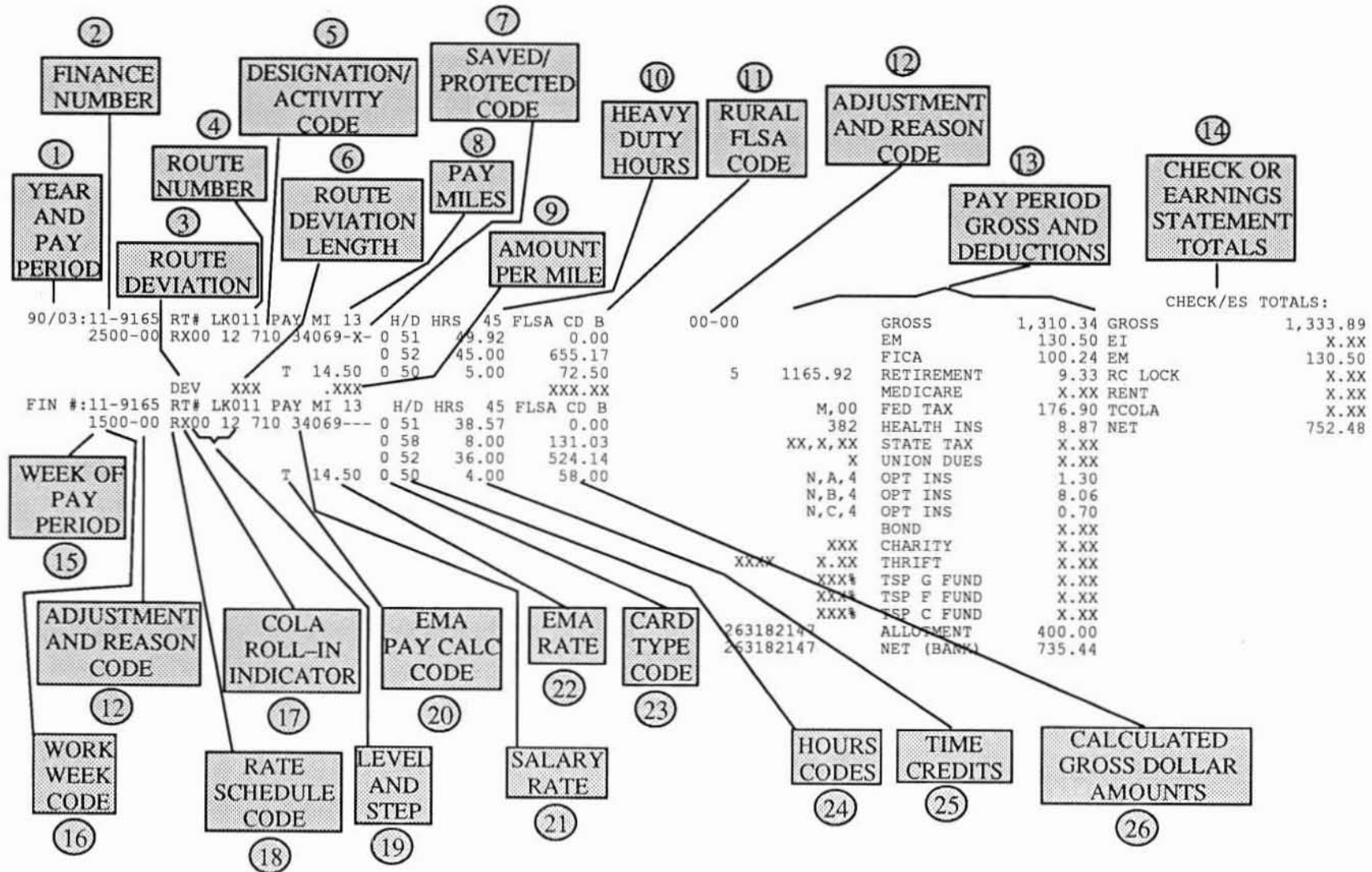
# Exhibit G, City Adjustment Data (page 2)



## Exhibit H, Rural Current Pay Period Data (page 1)

1. Year and Pay Period.
2. Finance Number.
3. Route Deviation.  
Any deviation in length of carrier's regularly scheduled route.  
DEV = Additional miles travelled.  
MI OMTD = Miles omitted.
4. Route Number.  
L = High density.  
Blank if not high density.
5. Designation/Activity Code.
6. Route Deviation Length.
7. Saved/Protected Code.
8. Pay Miles.
9. Amount per Mile.  
Amount of EMA paid per mile for deviation in carrier's route.
10. Heavy Duty Hours.
11. Rural FLSA Code.
12. Adjustment and Reason Code.
13. Pay Period Gross and Deductions.
14. Check or Earnings Statement Totals.  
Totals of compensation paid, and net received in current pay period, including adjustments.
15. Week of Pay Period.
16. Work Week Code.  
4 = 10/4 Program employee.
- 5 = All other employees.
17. COLA Roll-in Indicator.  
Y = COLA roll-in elected.  
X = Eligible for COLA roll-in but did not respond.  
Blank if COLA roll-in not elected.
18. Rate Schedule Code.  
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associate.  
P = Postal Service schedule for craft employees covered by the APWU and NALC agreements.  
M = Mailhandlers.  
R = Rural carriers.
19. Level and Step.
20. EMA Pay Calc Code.  
T = Trips.  
H = Hours.  
M = Miles.
21. Salary Rate.  
Annual or hourly rate, COLA included.
22. Equipment Maintenance Allowance (EMA) 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.
23. Card Type Code.  
0 = Hours on Forms 1314 and 1314-A paid at employee's base rate of pay.
24. Hours Codes. See Appendix A.
25. Time credits listed in hours and hundredths.
26. Calculated Gross Dollar Amounts.

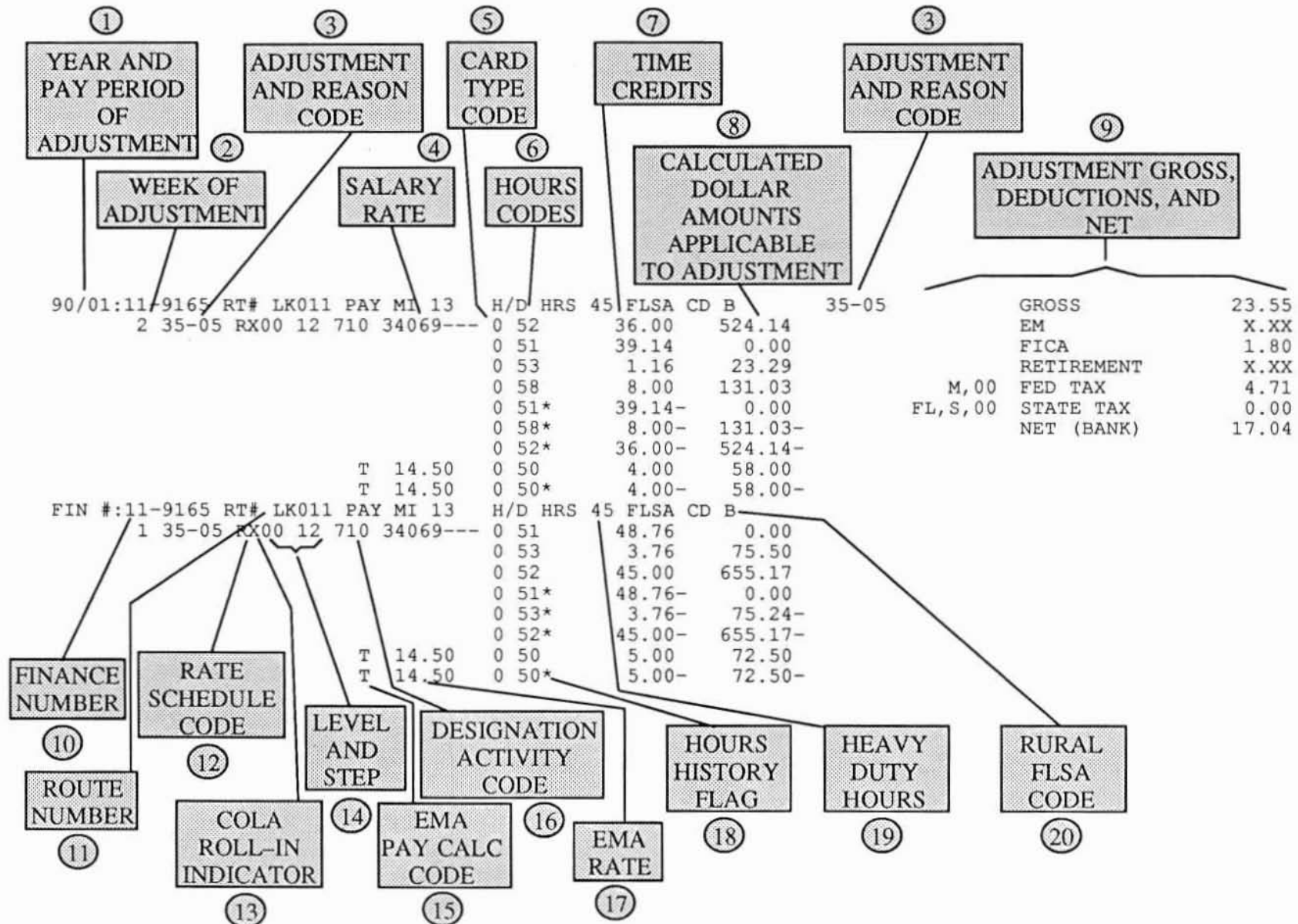
# Exhibit H, Rural Current Pay Period Data (page 2)



**Exhibit I, Rural Adjustment Data (page 1)**

1. Year and Pay Period of Adjustment.
2. Week of Adjustment.
3. Adjustment and Reason Code.
4. Salary Rate. Annual or hourly base rate, COLA included.
5. Card Type Code.  
0 = Hours on Forms 1314 and 1314-A paid at employee's base rate of pay.
6. Hours Code. See Appendix A.
7. Hours and Hundredths of Hours.
8. Calculated Dollar Amounts Applicable to Adjustment.
9. Adjustment Gross, Equipment Maintenance Allowance, Deductions, and Net.
10. Finance Number.
11. Route Number.
12. Rate Schedule Code.  
B = Auxiliary Rural Carrier and Rural Carrier Relief.  
M = Mail Handlers.  
P = Postal Service Schedule for Craft Employees.  
R = Rural Carriers.
13. COLA Roll-in Indicator.  
Y = COLA roll-in elected.  
X = Eligible for COLA roll-in but did not respond.  
Blank if COLA roll-in not elected.
14. Level and Step.
15. Equipment Maintenance Allowance (EMA) Pay Calc Code (for rural carriers only).  
T = Trips.  
H = Hours.  
M = Miles.
16. Designation/Activity Code.
17. EMA Rate.
18. Hours History Flag.  
\* = Hours previously paid.
19. Heavy Duty Hours.
20. Rural FLSA Code.

# Exhibit I, Rural Adjustment Data (page 2)





## Appendix A, Hours Codes

30 =	Full day LWOP (system generated)	61 =	Court duty leave
31 =	Partial day LWOP (system generated)	62 =	Guarantee time
32 =	Teletime	65 =	Meeting time
33 =	Guarantee teletime	66 =	Postmaster convention leave
34 =	Beeper time	67 =	Military leave
35 =	Extra straight time (PDC use only)	68 =	Guarantee overtime
36 =	Guarantee tele overtime	69 =	Blood donor leave
38 =	Extra 50% (adjustments only)	70 =	Stewards duty time
39 =	Extra straight time (adjustments only)	71 =	Continuation of pay leave
43 =	Penalty overtime	72 =	Sunday premium
47 =	Free Saturday leave (rural carriers only)	73 =	Out-of-schedule premium
48 =	Holiday scheduling premium	74 =	Christmas work
49 =	IOD/OWCP – Leave without pay	76 =	Nonscheduled crossfoot hours
50 =	Rural trips	77 =	Civil defense leave
51 =	Rural actual work hours	78 =	Act of God leave
52 =	City: work hours	79 =	Veterans funeral leave
	Rural: evaluated hours	80 =	Relocation leave
53 =	Overtime	81 =	Civil disorder leave
54 =	Night differential	82 =	Travel within scheduled hours
55 =	Annual leave	83 =	Travel outside scheduled hours
56 =	Sick leave	84 =	Union official leave
57 =	Holiday work	85 =	Voting leave
58 =	Holiday leave	86 =	Other paid leave
59 =	Partial day LWOP	88 =	Nonbargaining rescheduling premium
60 =	Full day LWOP	89 =	Postmaster organization leave

## Appendix B (page 1), City FLSA Calculation Formula

For all *nonexempt* employees, except Designation 4x:

$$H = 35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs} + 57\text{hrs} + 62\text{hrs}^* + 74\text{hrs}$$

$$B = 34\$ + 35\$ + (43\$ \times 1/2) + 52\$ + (53\$ \times 2/3) + 54\$ + 57\$ + 62\$^* + 72\$ + (74\$ \times 2/3) + \text{TCOLA FLSA Amount}^1$$

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

$$P = (R \times 50\%) \times (H - 40.00) \quad [50\%R \text{ is rounded to four places; } P \text{ is rounded to two places}]$$

$$C = 38\$ + (43\$ \times 1/2) + 48\$ + (53\$ \times 1/3) + 73\$ + (74\$ \times 1/3) + 88\$$$

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

For all Designation 4x *nonexempt* employees:

$$H = 35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs}$$

$$B = 34\$ + 35\$ + (43\$ \times 1/2) + (52\text{hrs} \times 2080 \text{ Hourly Rate}^2) + (53\$ \times 2/3) + 54\$ + 72\$ + \text{TCOLA FLSA Amount}^3$$

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

$$P = (R \times 50\%) \times (H - 40.00) \quad [50\%R \text{ is rounded to four places; } P \text{ is rounded to two places}]$$

$$C = 38\$ + (43\$ \times 1/2) + (53\$ \times 1/3) + 74\$$$

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

### LEGEND

$$^1 \text{TCOLA FLSA Amount} = \frac{(\text{Total PP TCOLA Amount})}{(\text{PP 52 hrs} + [\text{PP 62hrs} - \text{PP 68hrs}] + \text{PP Paid Leave Hours})} \times (\text{Weekly 52 hours} + \text{Weekly 62 hours}^*)$$

(not to exceed 40 hours per week)

$$^2 \text{2080 Hourly Rate} = \frac{(\text{Base Annual 2080 Salary} - \text{Annual COLA})}{2080} + \text{Hourly COLA} (.xx)$$

$$^3 \text{TCOLA FLSA Amount} = \frac{(\text{Total PP TCOLA Amount})}{(\text{PP 52 hrs} + [\text{PP 62hrs} - \text{PP 68hrs}] + \text{PP Paid Leave Hours})} \times \frac{2000^{**}}{2080} \times \text{Weekly 52 hours}$$

(not to exceed 40 hours per week)

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

\*\* For pay periods prior to 21–85, use 2008.

\*\*\* Non-exempt Postmasters in RSC F – not to exceed 48 hours per week.

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 premium used to offset FLSA liability

NET = Additional premium paid per FLSA

\$ = Journal dollars

hrs = Journal hours

34 = Beeper time

35 = Extra straight time

38 = Extra 50% (adjustments only)

43 = Penalty overtime (200%)

48 = Holiday sched. premium (50%)

52 = Work

53 = Overtime (150%)

57 = Holiday work

62 = Guarantee time

68 = Guarantee overtime

72 = Sunday premium (25%)

73 = Out-of-schedule premium (50%)

74 = Christmas work (for 4x 50%; for 3x 150%)

88 = Nonbargaining rescheduling premium

## Appendix B (page 2), Dual FLSA Calculation Formula for Designation 3x-4x/7x Employees

H = 43hrs + 52hrs + 53hrs [all card types City] + 51hrs + 53hrs [all Rural 1314s] + 74hrs [3x employees only]

\*B = (43\$ x 1/2) + (52hrs + 51hrs x 2080 Hourly Rate<sup>1</sup>) + (53\$ x 2/3) + 54\$ + 72\$ + (74\$ x 2/3) [3x employees only] + TCOLA FLSA Amount<sup>2</sup>

R = B / H [R is rounded to two places]

P = (R x 50%) x (H - 40.00) [50%R is rounded to four places; P is rounded to two places]

\*C = (43\$ x 1/2) + (53\$ x 1/3) + 74\$ [full amount for 4x employees only; 1/3 for 3x employees only] + FLSA Payment on City Calc.

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

### LEGEND

<sup>1</sup> 2080 Hourly Rate =  $\frac{(\text{Base Annual 2080 Salary} - \text{Annual COLA})}{2080} + \text{Hourly COLA}$  [2080 Hourly Rate is rounded to two places]

<sup>2</sup> TCOLA FLSA Amount =  $\frac{(\text{Total PP TCOLA Amount})}{(\text{PP 52 hrs} + 51\text{hrs} + [\text{PP 62hrs} - \text{PP 68hrs}] + \text{PP Paid Leave Hours})} \times \frac{2000^{**}}{2080} \times (\text{Weekly 51 hours} + \text{Weekly 52 hours})$   
[not to exceed 40 hours per week]

\* 3x and 4x dollar amounts are calculated from the applicable rate schedule code P or M 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 2008.

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

53 = Overtime hours (150%)

54 = Night differential

62 = Guarantee time

68 = Guarantee overtime

72 = Sunday premium

74 = Christmas work

## Appendix B (page 3), City FLSA Calculation Example.

FIN# 26-6360 CAG A PAY LOC 000 DES-ACT 11-0 LVL-STP 05-D										FLSA N LDC 14	SSC:	PULL:	CHECK/ES TOTALS:		
89/12	2500-00	PX05	D	110	22487---	0	52	40.00	434.44	00-00		GROSS	1,174.80	GROSS	X.XX
	1500-00	PX05	D	110	22487---	0	52	32.00	345.96			RETIREMENT	70.48	EI	X.XX
						0	53	8.00	129.73			MEDICARE	15.86	EM	X.XX
						0	54	40.00	43.24		S,00	FED TAX	223.21	RC LOCK	X.XX
						0	57	8.00	86.49		MN,S,00	STATE TAX	62.85	TCOLA	X.XX
						0	58	8.00	86.49			NET (BANK)	802.40	NET	X.XX
						0	72	16.00	43.24						
B*605.42 R*12.61 P**50.45 C**43.24								48.00	7.21						

This example illustrates the FLSA NET Calculation Formula for a full-time nonrural employee

$$H = 52 \text{ hrs} + 53 \text{ hrs} + 57 \text{ hrs}$$

$$48.00 = 32.00 + 8.00 + 8.00$$

$$B = 52\$ + (53\$ \times 2/3) + 54\$ + 57\$ + 72\$$$

$$605.42 = 345.96 + (129.73 \times 2/3) + 43.24 + 86.49 + 43.24$$

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

$$12.61 = 605.42 / 48.00$$

$$P = (R \times 50\%) \times (H - 40.00) \quad [50\%R \text{ is rounded to four places; } P \text{ is rounded to two places}]$$

$$50.45 = (12.61 \times 50\%) \times (48.00 - 40.00)$$

$$C = 53\$ \times 1/3$$

$$43.24 = 129.73 \times 1/3$$

$$P = 50.45$$

$$\begin{array}{r} - C \\ \hline \text{NET} \end{array} = \begin{array}{r} - 43.24 \\ \hline 7.21 \end{array}$$

