# Understanding Your Pay Statement

Effective 1/1/2026

Below is a breakdown of your pay statement to help you understand how your wages and salary are itemized. We want to make sure everything is clear, so please reach out to your designated payroll contact with any questions.

Employees whose last names begin with:

| | | |
|---|---|---|
| **A-K** | **Cathy Struck**, Lead Payroll Specialist | 503-353-**6024** |
| **L-Z** | **Nick Bender**, Payroll Specialist | 503-353-**6023** |

**Accessing your pay information online**

You can view your paycheck, benefit information and update your contact and dependents information through the Employee Access application.

To reset your password, go to: https://tyler-northclackamassdor.okta.com/signin/forgot-password

**Absences and substitute requests**

Absences and substitute requests are entered in Red Rover, our absence management program.

**Pay period:**

Pay days are the 24th of the month. (If the 24th falls on a Saturday, pay day will be Friday. If the 24th falls on a Sunday, pay day will be Monday).

- 2025-2026 Pay Dates
- Extended Responsibilities Pay Schedule
- Staff Calendars

**Hourly** timesheets cover the 11th to the 10th of the month. Timesheets are due the 10th of each month.

**Contracted** pay is calculated based on the number of contract days, divided by 12 pay periods.

**Differential** pay is built into the contracted pay, as noted in the corresponding bargaining agreement.

**Extended Responsibility** – advisers or coaches may choose monthly payments or one lump sum following the end of the responsibility and/or season as noted on the Extended Responsibilities Pay Schedule. Payment for OSAA competition beyond the district level is made in a lump sum following conclusion of the season.

**Workweek for purposes of overtime** (if applicable):

12:00 am on Monday through 11:59 pm on Sunday.

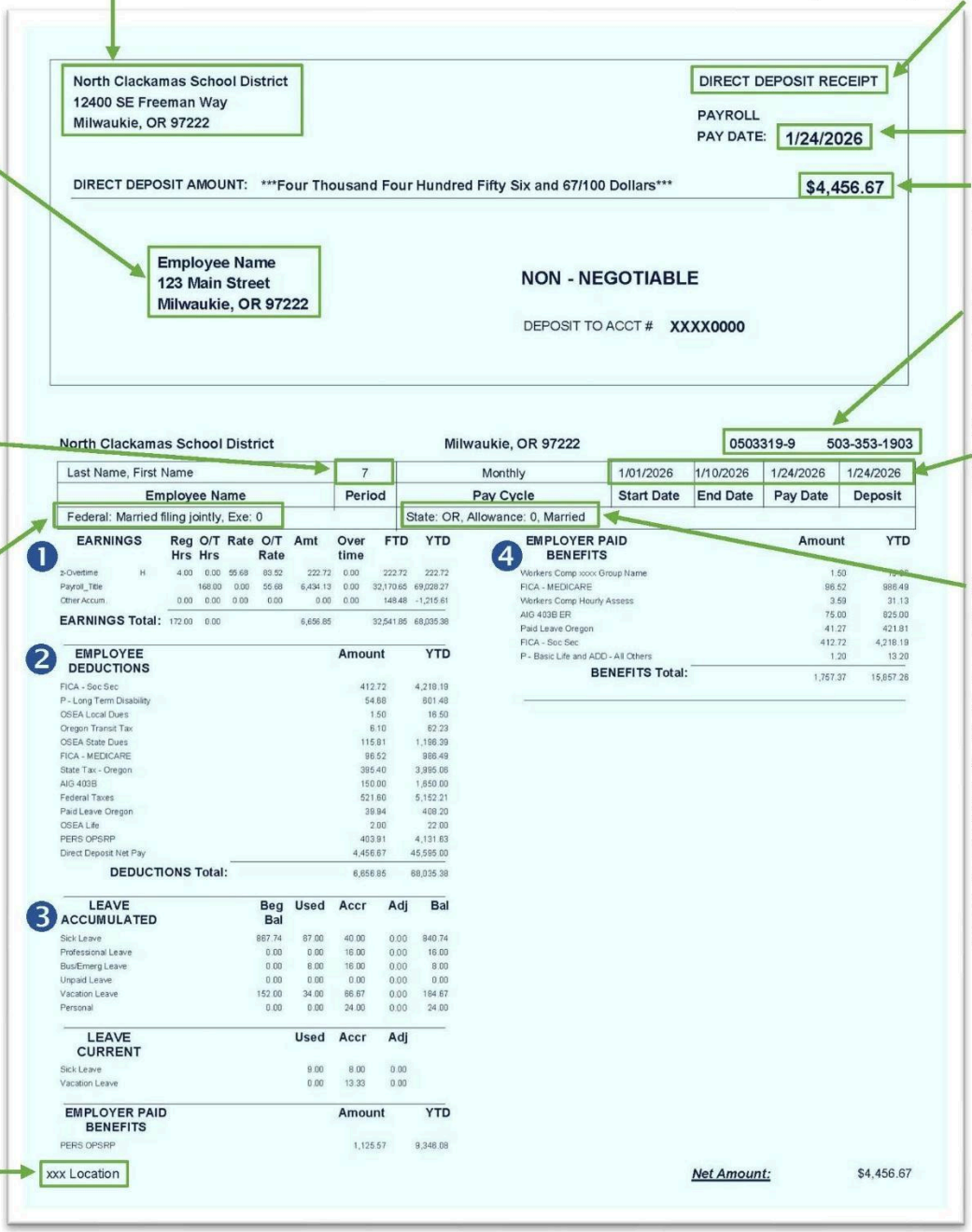
**Overtime** pay is calculated by the hours worked beyond 40 hours in a work week, multiplied by time and a half (1.5). Overtime is not received if one is absent when using accrued leave (sick, vacation, etc.).

# Pay Statement Sample

**Employer name and address**

**Method of Payment**
(Direct Deposit or Check number)

**Employee name and current mailing address**
Used to mail your W-2 tax forms, benefits and other important documents.



North Clackamas School District
12400 SE Freeman Way
Milwaukie, OR 97222

DIRECT DEPOSIT RECEIPT

PAYROLL
PAY DATE: 1/24/2026

DIRECT DEPOSIT AMOUNT: ***Four Thousand Four Hundred Fifty Six and 67/100 Dollars*** $4,456.67

Employee Name
123 Main Street
Milwaukie, OR 97222

NON - NEGOTIABLE

DEPOSIT TO ACCT # XXXX0000

North Clackamas School District Milwaukie, OR 97222 0503319-9 503-353-1903

| Last Name, First Name | 7 | Monthly | 1/01/2026 | 1/10/2026 | 1/24/2026 | 1/24/2026 |
|---|---|---|---|---|---|---|
| Employee Name | Period | Pay Cycle | Start Date | End Date | Pay Date | Deposit |

Federal: Married filing jointly, Exe: 0 | State: OR, Allowance: 0, Married

1 EARNINGS

| | Reg Hrs | O/T Hrs | Rate | O/T Rate | Amt | Over time | FTD | YTD |
|---|---|---|---|---|---|---|---|---|
| z-Overtime H | 4.00 | 0.00 | 55.68 | 83.52 | 222.72 | 0.00 | 222.72 | 222.72 |
| Payroll_Title | | 168.00 | 0.00 | 55.68 | 6,434.13 | 0.00 | 32,170.65 | 69,028.27 |
| Other Accum | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148.48 | -1,215.61 |
| EARNINGS Total: | 172.00 | 0.00 | | | 6,656.85 | | 32,541.85 | 68,035.38 |

2 EMPLOYEE DEDUCTIONS

| | Amount | YTD |
|---|---|---|
| FICA - Soc Sec | 412.72 | 4,218.19 |
| P - Long Term Disability | 54.68 | 801.48 |
| OSEA Local Dues | 1.50 | 16.50 |
| Oregon Transit Tax | 6.10 | 62.23 |
| OSEA State Dues | 115.81 | 1,186.39 |
| FICA - MEDICARE | 96.52 | 986.49 |
| State Tax - Oregon | 395.40 | 3,995.06 |
| AIG 403B | 150.00 | 1,650.00 |
| Federal Taxes | 521.60 | 5,152.21 |
| Paid Leave Oregon | 39.94 | 408.20 |
| OSEA Life | 2.00 | 22.00 |
| PERS OPSRP | 403.91 | 4,131.83 |
| Direct Deposit Net Pay | 4,456.67 | 45,595.00 |
| DEDUCTIONS Total: | 6,656.85 | 68,035.38 |

3 LEAVE ACCUMULATED

| | Beg Bal | Used | Accr | Adj | Bal |
|---|---|---|---|---|---|
| Sick Leave | 867.74 | 87.00 | 40.00 | 0.00 | 840.74 |
| Professional Leave | 0.00 | 0.00 | 16.00 | 0.00 | 16.00 |
| Bus/Emerg Leave | 0.00 | 8.00 | 16.00 | 0.00 | 8.00 |
| Unpaid Leave | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Vacation Leave | 152.00 | 34.00 | 66.67 | 0.00 | 184.67 |
| Personal | 0.00 | 0.00 | 24.00 | 0.00 | 24.00 |

LEAVE CURRENT

| | Used | Accr | Adj |
|---|---|---|---|
| Sick Leave | 9.00 | 8.00 | 0.00 |
| Vacation Leave | 0.00 | 13.33 | 0.00 |

EMPLOYER PAID BENEFITS

| | Amount | YTD |
|---|---|---|
| PERS OPSRP | 1,125.57 | 9,346.08 |

4 EMPLOYER PAID BENEFITS

| | Amount | YTD |
|---|---|---|
| Workers Comp xxxx Group Name | 1.50 | 15.00 |
| FICA - MEDICARE | 96.52 | 986.49 |
| Workers Comp Hourly Assess | 3.59 | 31.13 |
| AIG 403B ER | 75.00 | 825.00 |
| Paid Leave Oregon | 41.27 | 421.91 |
| FICA - Soc Sec | 412.72 | 4,218.19 |
| P - Basic Life and ADD - All Others | 1.20 | 13.20 |
| BENEFITS Total: | 1,757.37 | 15,857.26 |

xxx Location

Net Amount: $4,456.67

**Pay date**

**Net wages this pay period**

**Employer's tax ID and phone number**

**Pay period dates, Pay Date and Date of Deposit**

**Pay Period**
of current fiscal year
(7 = January)

**Federal tax withholding**
Pulled from your recent W-4 form, designating your tax status (single, married filing jointly or separate or head of household) and number of dependents or credits.

**State tax withholding**
Pulled from your recent W-4 form, designating the number of allowances and your tax status (single, married filing jointly or separate or head of household).

**Home Department**

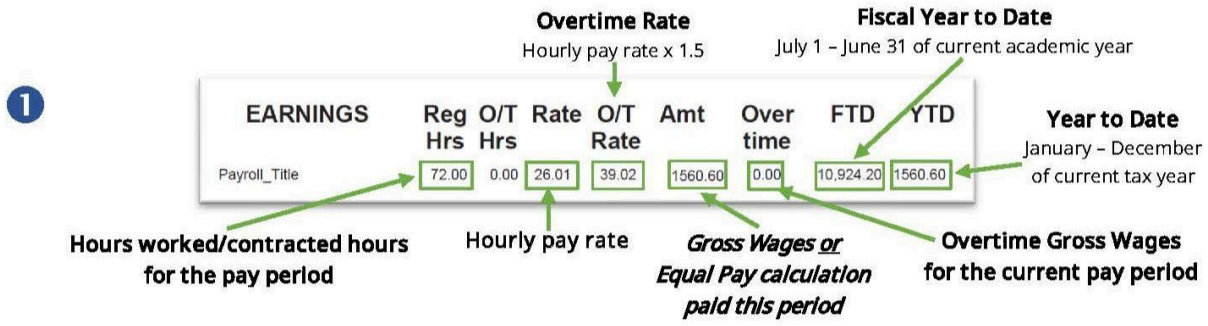
**1 Earnings**
Reports your job title, rate of pay and hours worked. Also includes imputed income and reason for additional hours.

**2 Employee Deductions**
Lists the items deducted from your gross wages.

**3 Leave Accumulated & Current**
Lists your paid leave balances for the current fiscal year (July 1 to June 30).

**4 Employer Paid Benefits**
Lists the benefits and retirement contributions the district pays on your behalf.

## EARNINGS




**Contract positions – Equal Pay basis**: Your pay statement shows the hours allotted for the month and your hourly pay rate. However, the actual amount paid will be based on the Equal Pay calculation of:

(hours per day/route time x hourly pay rate x calendar days) ÷ 12 monthly paychecks

*Example:* An employee working 4 hours per day while earning $26.01 an hour on a 180-day contract will receive:

(4 x $26.01 x 180) = $18,727.20 contracted rate ÷ 12 = $1560.60 Equal Pay monthly paycheck

**Auto Allowance** Mileage reimbursement for use of personal automobile.

**Cell Phone** Reimbursement for use of personal cell phone, paid at set rate.

**Career Recognition** Stipend for classified employees who have completed a minimum of ten (10) years of service. Rate set per bargaining agreement.

**Curriculum** Additional hours worked by Licensed employees, paid at the curriculum rate.

**Doctorate** Stipend for having had earned a doctorate degree, paid at set rate.

**Domestic Partner** Imputed income covering the cost of health insurance premiums for an employee's domestic partner and/or their partner's children.

**DUAL Immersion** Stipend for curriculum development, translation and additional assessment required for the teacher's delivery of core content instruction in the partner language.

**Inclement Weather** Classified employees instructed to report to duty during inclement weather days. Pay rate is double the regular rate of pay for hours worked.

**Mentor** Compensation for mentoring a student teacher. Pay set by funding institution.

**NBCPTS / NBPTS** Stipend for earning or maintaining teaching certification from the National Board Certification for Professional Teaching Standards

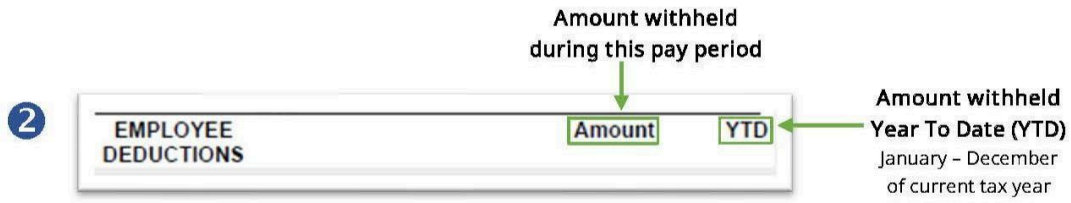
**Other Accum.** Miscellaneous income adjustment.

**OVERTIME** Time worked over 40 hours per week, multiplied by time and a half.

**SPED Case Management** Stipend for additional meetings and legal and program requirements related to case management

| | |
|---|---|
| **Unpaid Leave** | Leave without pay granted for personal or military leave. |
| **z-[description]** | Additional hours. Reasons may vary as noted in description. |

# EMPLOYEE DEDUCTIONS




## **Taxes**: As mandated by federal, state or local payroll tax laws.

**Federal Taxes** Federal income tax, withholding amount based on W-4 forms selections.

**FICA - MEDICARE** Federal Insurance Contributions Act (FICA), funds the Medicare hospital insurance program.

**FICA – Soc Sec** Federal Insurance Contributions Act (FICA), funds the Social Security program.

**Local Income Tax** Residency tax for individuals who are full-year or part-year residents or non-residents whose income is sourced with the relevant jurisdiction.

**Metro Supp Housing Tax** Metro Supportive Housing Services (SHS) personal income tax used to fund homelessness services in the greater Portland metropolitan area (Clackamas, Multnomah and Washington counties).

**Mult Co Preschool For All Tax** Multnomah County Preschool for All (PFA) personal income tax used to establish a tuition-free preschool program. Residents of Multnomah County for non-residents whose income is sourced within the County.

**Oregon Transit Tax** Statewide transit withholding tax used to fund public transportation improvements.

**Paid Leave Oregon** Paid Leave Oregon personal income tax used to fund paid time off for eligible employees.

**State Tax – Oregon** State income taxes, withholding amount based on Form OR-40 selections.

## **Employee Benefits**: Require an employee's authorization.

The insurance premiums and retirement contributions below include your portion deducted from your pay. Items noted with an asterisk (*) are not eligible for pre-tax deduction.

**AIG 403B** 403(b) retirement plan contribution, administered by Corebridge Financial.

**AIG 457** 457(b) retirement plan contribution, administered by Corebridge Financial.

**AIG Roth 403B** 403(b) Roth retirement plan contribution (after-tax basis), administered by Corebridge Financial. *

**AIG Roth 457** 457(b) Roth plan contribution (after-tax basis), administered by Corebridge Financial. *

**Invesco Oppenheimer 403B** 403(b) retirement plan contribution, administered by Invesco Oppenheimer.

**Invesco Oppenheimer 403B Roth** 403(b) Roth retirement plan contribution (after-tax basis) , administered by Invesco Oppenheimer. *

**Invesco Oppenheimer Annuity w/AIG** Supplemental retirement plan contribution, administered by Corebridge Financial.

**Invesco Oppenheimer Annuity w/Penselect** Supplemental retirement plan contribution, administered by Penselect/Foresters Financial.

**Invesco Oppenheimer Annuity w/VOYA** Supplemental retirement plan contribution, administered by Voya Financial.

**OSGP 457** 457(b) deferred compensation plan contribution. The Oregon Savings Growth Plan (OSGP) creates additional retirement savings.

**OSGP 457 Roth** 457(b) deferred compensation plan (after-tax basis) contribution to the Oregon Savings Growth Plan (OSGP).

**PERS OPSRP** Oregon Public Service Retirement Plan (OPSRP) contribution, administered by the Public Employee Retirement System (PERS).

**PERS Tier 1/2** Tier One/Tier Two retirement plan contribution, administered by the Public Employee Retirement System (PERS).

**P – Kaiser Dental** Dental insurance premium, administered by Kaiser Permanente.

**P – Kaiser Dental Dom Par Empl Cont** Dental insurance premium for employee's domestic partner and/or partner's children. *

**P – Kaiser Medical** Health insurance premium, administered by Kaiser Permanente.

**P – Kaiser Medical Dom Par Empl Cont** Health insurance premium for employee's domestic partner and/or partner's children, administered by Kaiser Permanente. *

**P – NC Dental** Dental insurance premium, administered by HMA.

**P – NC Dental Dom Par Empl Cont** Dental insurance premium for employee's domestic partner and/or partner's children, administered by HMA. *

**P – NC Plan 1x** Health insurance premium, administered by HMA.

**P – NC Plan 1x Dom Par Empl Cont** Health insurance premium for employee's domestic partner and/or partner's children, administered by HMA. *

**P – NC Plan V** Health insurance premium, administered by HMA.

**P – NC Plan V Dom Par Empl Cont** Health insurance premiums for employee's domestic partner and/or partner's children. *

**P – NC Vision** Vision insurance premium, administered by HMA.

**P – NC Vision Dom Par Empl Cont** Vision insurance premiums for employee's domestic partner and/or partner's children, administered by HMA. *

**P- Additional Child Life** Life insurance premium for employee's and/or domestic partner's child(ren).

**P- Additional Life** Life insurance premium for employee.

**P- Additional Spouse Life** Life insurance premium for employee's spouse.

**P- Basic Life Spouse and Child** Life insurance premium for employee's spouse and child(ren).

**P- Section 125 Dependent Care** Flexible Spending Account used for dependent-care expenses, administered by PeakOne.

**P- Section 125 Medical Reimburse** Flexible Spending Account (FSA) used for health-related expenses, administered by PeakOne.

**P- Voluntary LTD** Long-Term Disability premium, administered by Symetra as of January 2026.

**Vanguard 403B** 403(b) retirement plan contribution, administered by The Vanguard Group.

**Vanguard 403B Roth** 403(b) Roth retirement plan contribution (after-tax basis), administered by The Vanguard Group. *

**Wellness Benefits Program** Contribution supporting the district's Wellness Benefit Program. *

**Z – The Standard** Long-Term Disability and Life Insurance premiums, administered by The Standard through December 2025.

## Other Deductions:

Dues and contributions below are deducted from your pay as requested or mandated.

**Direct Deposit Net Pay/Deduction** Amount deposited in an employee's bank account(s).

**Fingerprint Fees** Fingerprint processing fee fronted by the district to cover costs.

**NCAA Dues** North Clackamas Administrator Association (NCAA) dues.

**NCEA Dues** North Clackamas Education Association (NCEA) dues.

**NCEA-PAC** North Clackamas Education Association (NCEA) Political Action Contribution (PAC).

**NEA – PAC** National Education Association (NEA) Political Action Contribution (PAC).

**North Clackamas Education Foun** Charitable contribution supporting the North Clackamas Education Foundation.

**OEA Dues** Union dues for the Oregon Education Association (OEA).

**OEA Foundation** Charitable contribution supporting the Oregon School Employees Association (OEA).

**OEA-PAC** Oregon School Employees Association (OEA) Political Action Contribution (PAC).

**OSEA ELAF Fund** Oregon School Employee Association (OSEA) Education & Labor Advocacy Fund (ELAF) political action contribution.

**OSEA Life** Oregon School Employee Association (OSEA) life insurance.

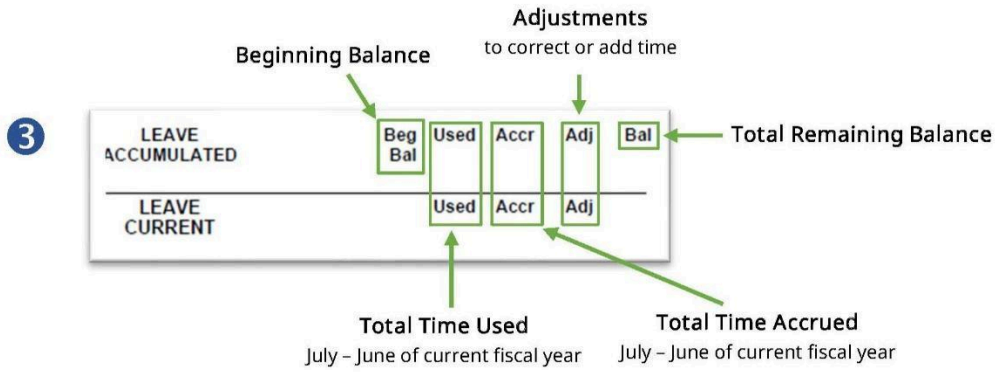
**OSEA Local Dues** Oregon School Employee Association (OSEA) local dues.

**OSEA State Dues** Oregon School Employee Association (OSEA) state dues.

**Wage Advance** Payroll advance.

**Wage Garnishment** As mandated by child support or court order.

## ACCUMULATED & CURRENT LEAVE




**Possible Benefit Contributions**: made on your behalf and <u>not</u> deducted from your pay.

**Bereavement** Paid time off for bereavement purposes.

**Bus/Emerg Leave** Paid time off for Classified employees only.

**Flex Leave** Paid time off for Licensed employees only.

**Inclement Weather** Paid time off for school closures caused by inclement weather or other emergencies. Not to exceed three days per work year.

**Jury Duty** Paid time off for jury service or court attendance.

**Non-Contract Days** Paid time off for Administrators only.

**Personal Leave** Paid time off.

**Professional Development** Paid time off for professional development. For Licensed or Classified employees only.

**Professional Leave** Paid time to attend professional meetings, educational conferences, to visit other classrooms or to complete other work-related obligations.

**Sick Leave** Paid time off for mental or physical illness, injury or health condition, need for oneself and/or their family.

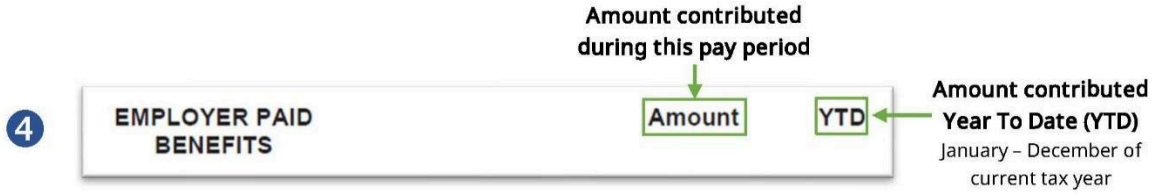
**Unpaid Leave** Unpaid time off.

**Vacation Leave** Paid time off.

**Workers Comp** Time off for job related injuries.

## EMPLOYER PAID BENEFITS

**Benefit Contributions**: made by the district on your behalf and are <u>not</u> deducted from your pay. Items vary and include the employer contribution such as taxes, benefits and retirement.




**ADMIN FEE - Benefits** Administrative fee funding benefits administration for employees with a Basic Life Plan. Administered by PEAK 1 Administration, LLC.

**AIG 403B ER** 403(b) retirement plan employer contribution, administered by Corebridge Financial.

**AIG 457 ER** 457(b) retirement plan employer contribution, administered by Corebridge Financial.

**Federal Taxes** Federal income tax withholding.

**FICA - MEDICARE** Federal Insurance Contributions Act (FICA), funds the Medicare hospital insurance program.

**FICA - Soc Sec** Federal Insurance Contributions Act (FICA), funds the Social Security program.

**Invesco Oppenheimer 403B ER** 403(b) retirement plan employer contribution, administered by Invesco Oppenheimer.

**Invesco Oppenheimer Annuity w/AIG ER** Supplemental retirement plan employer contribution, administered by Corebridge Financial.

**Invesco Oppenheimer Annuity w/VOYA ER** Supplemental retirement plan employer contribution, administered by Voya Financial.

**OSGP 457 ER** 457(b) deferred compensation plan employer contribution, administered by Oregon Savings Growth Plan (OSGP).

**P - Basic Life** Life insurance premium, administered by Symetra Life Insurance Company.

**P - Kaiser Dental** Dental insurance premium, administered by Kaiser Permanente Health Plan.

**P - Kaiser Medical** Medical insurance premium, administered by Kaiser Permanente Health Plan.

**P - NC Dental** Dental insurance premium, administered by Healthcare Management Administrators (HMA) North Clackamas Health Plan.

**P - NC Plan 1x** Health insurance premium, administered by Healthcare Management Administrators (HMA) North Clackamas Health Plan.

**P - NC Plan V** Health insurance premium, administered by Healthcare Management Administrators (HMA) North Clackamas Health Plan.

**P - NC Vision** Vision insurance premium, administered by Healthcare Management Administrators (HMA) North Clackamas Health Plan.

**Paid Leave Oregon** Income tax used to fund Paid Leave Oregon, covering paid time off for eligible employees.

**Penselect 403B ER** 403(b) retirement plan employer contribution, administered by Penselect/Foresters Financial.

**PERS OPSRP** Oregon Public Service Retirement Plan (OPSRP) employer contribution administered by the Public Employee Retirement System (PERS).

**PERS OPSRP IAP .75%** Oregon Public Service Retirement Plan (OPSRP) employer contribution, administered by the Public Employee Retirement System (PERS).

**PERS Tier 1/2** Tier One /Tier Two retirement plan employer contribution, administered by the Public Employee Retirement System (PERS).

**State Tax - Oregon** State income tax withholding for the state of Oregon

**State Unemployment** Unemployment Insurance Tax, funds Oregon's unemployment insurance benefits.

**Vanguard 403B ER** 403(b) retirement plan employer contribution, administered by Vanguard Financial.

**VEBA Contribution District** Annual contribution funding Health Reimbursement Arrangement (HRA) Voluntary Employees' Beneficiary Association (VEBA) accounts. Administered by PEAK 1 Administration, LLC.

**Voya 403B ER** 403(b) retirement plan employer contribution, administered by Voya Financial.

**Voya 457 ER** 457(b) retirement plan employer contribution, administered by Voya Financial.

**Workers Comp 6103 - Prof/Admin/CL - WA** Workers' Compensation insurance, covering clerical and administrative staff in the event of a work injury in the state of Washington.

**Workers Comp 7380 Bus Drivers/Mechanics** Workers' Compensation insurance, covering bus drivers, couriers, and garage employees in the event of a work injury in the state of Oregon.

**Workers Comp 8868 Professional/Clerical** Workers' Compensation insurance, covering professional, clerical and administrative staff and administrators in the event of a work injury in the state of Oregon.

**Workers Comp 9101 Maintenance/Student** Workers' Compensation insurance, covering maintenance, security and cleaning staff in the event of a work injury in the state of Oregon.

**Workers Comp 9349 Cafeteria/Kitchen** Workers' Compensation insurance, covering employees working in the kitchens or cafeterias in the event of a work injury in the state of Oregon.

**Workers Comp Hourly Assess** Workers' Compensation Hourly Assessment, funds Oregon's Workers' Benefit Fund (WBF) supporting return-to-work programs and benefits for permanently disabled workers.