



Peter Franchot
Comptroller

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Director
Central Payroll Bureau

Paycheck Explanation

Employee's Earnings Statement
STATE OF MARYLAND
COMPTROLLER OF MARYLAND
240104 REVENUE ADMIN DIVISION
000

Name COMPTROLLER, CATHY				Document ID RG0001			
Regular Pay Rate .00		Pay Period Ending Date 12-14-2021		Check/Advice Number 00000001			
F.Mar.Stat M	Fed. Ex. 0	Additional Fed. Tax	St.Mar.Stat M	St. Ex. 1	Additional St. Tax	County Code HW	
W4 Step 2 Y	W4 Step 3 2000.00		W4 Step 4a		W4 Step 4b		

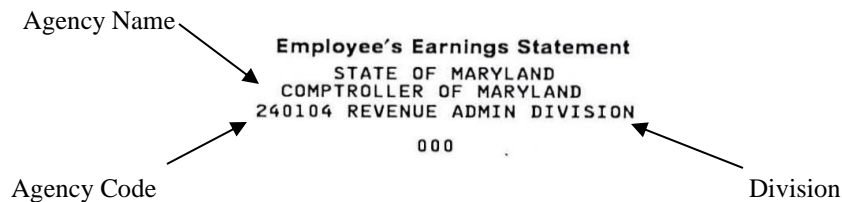
EARNINGS	HOURS	CURRENT	YEAR TO DATE	TAXES/DEDUCTIONS	CURRENT	YEAR TO DATE
REGULAR	800	292654	579387	FEDERAL TAX	30005	52050
MISC ADJ		150000	150000	FICA/MED	30908	52843
*ST PD BENEFITS				STATE TAXES	29176	49876
FICA SUBSIDY		30908	52843	PHARMACY PLAN	4958	4958
PHARMACY SUB		19832	19832	HLTH CARE ACCT	500	500
DENTAL SUBSIDY		2424	2424	DEPN CARE ACCT	20833	20833
RET/PEN SUB		62155	123052	UCC DENTL DPPO	2424	2424
UNEMPL INS SUB		1131	1934	AD & D PLAN	115	115
HEALTH INS SUB		55023	55023	TERM LIFE INS	200	200
				ADDIT TERM INS	645	645
				MD COL INV PLN	7500	15000
				ST EMP ALT PEN	20543	40669
				DEF COMP	5000	10000
				DIR/DEP-CHCKNG	274637	458564
				CF BCBS EPO	9710	9710
				ST EMP CRED UN	5000	10000
				MD CHARITY	500	1000

Current	Earnings 442654	Taxes 90089	Deductions 77928	Net Pay 274637
Year To Date	729387	154769	116054	458564

CATHY COMPTROLLER 111
9999 SOMEWHERE ST
COLUMBIA .MD 21046

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, listed are the employee's Agency name, Agency code, and Division.

2. Pay Information and Tax Exemptions

Name COMPTROLLER, CATHY				Document ID RG0001			
Regular Pay Rate .00			Pay Period Ending Date 12-14-2021			Check/Advice Number 00000001	
F.Mar.Stat M	Fed. Ex. 0	Additional Fed. Tax	St.Mar.Stat M	St. Ex. 1	Additional St. Tax	County Code HW	
W4 Step 2 Y	W4 Step 3 2000.00		W4 Step 4a		W4 Step 4b		

In the upper right corner of the paystub, listed are the employee's name, pay period ending date, check/advice number, federal filing status, federal exemptions (only for W-4 submitted before 2020), additional federal tax, state filing status, state tax exemptions, additional state tax, the employee's county code, and federal W-4 Step 2, Step 3, Step 4 elected by the employee. 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 and/or MW507 form with Central Payroll, Federal filing status will automatically be set to Single in Step 1(c) with no entries in Step 2, Step 3, or Step 4 of Form W-4. Also, State filing status will automatically be set as Single with one allowance.

3. Earnings & Hours

EARNINGS	HOURS	CURRENT	YEAR TO DATE
REGULAR	800	292654	579387
MISC ADJ		150000	150000
*ST PD BENEFITS			
FICA SUBSIDY		30908	52843
PHARMACY SUB		19832	19832
DENTAL SUBSIDY		2424	2424
RET/PEN SUB		62155	123052
UNEMPL INS SUB		1131	1934
HEALTH INS SUB		55023	55023

On the middle, left-hand side of the paystub, listed are the employee's earnings (Regular, Overtime, Acting Capacity, Miscellaneous adjustments, etc), hours worked, and any subsidies. 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 regular wages being paid this period as "2,926.54", the current Misc. adjustments as "1,500", regular wages paid year to date as "5,793.87", and Misc. adjustments year to date as "1,500". This format will be followed for all earnings types. The only exception is for Misc. adjustments and subsidies there will be no hours listed.

4. Taxes/Deductions

TAXES/DEDUCTIONS	CURRENT	YEAR TO DATE
FEDERAL TAX	30005	52050
FICA/MED	30908	52843
STATE TAXES	29176	49876
PHARMACY PLAN	4958	4958
HLTH CARE ACCT	500	500
DEPN CARE ACCT	20833	20833
UCC DENTL DPPO	2424	2424
AD & D PLAN	115	115
TERM LIFE INS	200	200
ADDIT TERM INS	645	645
MD COL INV PLN	7500	15000
ST EMP ALT PEN	20543	40669
DEF COMP	5000	10000
DIR/DEP-CHCKNG	274637	458564
CF BCBS EPO	9710	9710
ST EMP CRED UN	5000	10000
MD CHARITY	500	1000

On the middle, right-hand side of the paystub, listed are the employee's taxes and deductions. In this example, the deductions from top to bottom are Federal Tax, FICA/Medicare Tax, State Tax, Pharmacy Plan, Health Care Account, Dependent Care Account, UCC Dental DPPO, Accidental Death and Dismemberment Plan, Term Life Insurance, Additional Term Life Insurance, Maryland College Investment Plan, State Employee Alternate Pension, Optional Deferral Compensation, Direct Deposit Checking (This will be equal to your Net Pay), CareFirst Blue Cross Blue Shield EPO, State Employee Credit Union, and Maryland Charity.

5. Net Pay Calculation and Address

Current Year To Date	Earnings 442654 729387	-	Taxes 90089 154769	-	Deductions 77928 116054	=	Net Pay 274637 458564
CATHY COMPTROLLER 9999 SOMEWHERE ST COLUMBIA .MD 21046							

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 and/or MW507 form, is listed at the bottom of the paystub and can be referenced as the address any paper check was mailed.