

Payroll Journal Guide

Handbook F-18

January 2014
Transmittal Letter

- A. Explanation.** The payroll journal shows the details of payments, deductions, and adjustments applicable to Postal Service™ employees each pay period. Use Handbook F-18, *Payroll Journal Guide*, when reviewing the payroll journal for information about employees' pay and leave status. This issue of Handbook F-18 includes updates made since this directive was last issued April 2011.
- B. Availability.** Handbook F-18 is available on the Postal Service corporate intranet at <http://blue.usps.gov/cpim/hbkid.htm>.
- C. How to Use this Document:**

"*Rural*" refers to those employees paid under the provisions of the rural carrier schedules. "*City*" refers to those employees paid under the provisions of any schedule other than those applicable to rural carriers.

Figure 1 shows a *City employee* journal record segmented into seven sections (A–G), each of which is labeled and more fully explained in a following exhibit. Figure 2 is a *Rural/City Dual employee* journal record similarly segmented. The segments labeled Exhibits A through D are laid out the same for both city and rural records. The *Rural/City Dual employee* journal records shows two additional specific segments (H and I) that are explained in Exhibits H and I. Where possible, the examples in the exhibits are drawn from the records in Figures 1 and 2. Appendices A and B provide more detailed information that more clearly illustrate the possible variables, and they are referenced in the text where relevant.

The exhibits show the most variables that could occur on a payroll record, including variables that may not appear on Figures 1 and 2 or in an actual employee's payroll record; "Xs" indicate the location and format of such a variable.

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:

- First determine if it is for a city or a rural employee.
- Turn to the segmented city journal exhibit (Figure 1) or the segmented rural/city dual exhibit (Figure 2). Identify the segment for which you need information and note the letter and title of the exhibit that contains that segment.
- Turn to the exhibit. Each exhibit consists of two parts — "Information" and "Sample."
 - "Information" lists the numbered items and, where applicable, gives a brief description or lists possible variables for that item.
 - "Sample" shows a sample journal segment with individual parts numbered and labeled.

- D. Rescissions.** This revision obsoletes all previous editions of Handbook F-18.
- E. Comments and Questions.** Address all comments and questions regarding the content of this handbook through management channels to:
 - MANAGER, PAYROLL
 - U.S. POSTAL SERVICE
 - 2825 LONE OAK PKWY
 - EAGAN MN 55121-9500
- F. Effective Date.** This handbook is effective January 2014.

Summary of Changes

This January 2014 edition of Handbook F-18 replaces the April 2011 edition.
The following table is a list of revisions incorporated into the January 2014 version.

Title	Type of Change
Payroll Journal Guide	Content Change: ■ Revised date of last issue from April 2011 to January 2014.
Figure 1, City Journal Page Segmented for Exhibit Purposes	Content Change: ■ Updated copy.
Figure 2, Rural/City Dual Journal Page Segmented for Exhibit Purposes	Content Change: ■ Updated copy.
Exhibit A, Employee Data (Information)	Content Change: ■ Revised labeling of items. Addition: ■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.
Exhibit A, Employee Data (Sample)	Content Change: ■ Revised labeling of items. Addition: ■ 11. NTFT TOUR HOURS = Non-Traditional Full-Time employee tour hours.
Exhibit B, Pay Period and Year-to-Date Totals (Information)	Content Changes: ■ Revised labeling and sequencing of items. ■ 2. RETIREMENT: Revised explanation to include FERS. ■ 2. SALARY ADVDPD: Revised explanation to exclude “or invoiced,” and added an asterisk to refer to the footnote. ■ 2. BANKRUPTCY: Revised explanation to include Chapter 13 Plan. ■ 2. HSA PRE-TAX: Revised explanation to include “with routing transit number.” ■ 2. TSP ROTH: Revised explanation to remove “For future use.” ■ 2. TSP ROTH CATCH UP: Revised explanation to remove “For future use.” ■ 2. TAX LEVY: Revised explanation to include “Federal.” Addition: ■ 2. SALARY ADV = Salary advance invoiced (not a deduction), and added an asterisk to refer to the footnote. Deletion: ■ 2. MH AUTO INS = Mailhandlers.
Exhibit B, Pay Period and Year-to-Date Totals (Sample)	Content Change: ■ Revised example.

Exhibit C, Leave Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling and sequencing of items. ■ 4. LV CAT = Leave Category: Revised to “CATEGORY.” ■ 6. ADVANCE = Balance of advanced sick leave available: Revised to “Balance of advanced sick leave.” <p>Additions:</p> <ul style="list-style-type: none"> ■ 1. LV POL = Leave Policy. ■ 3. ACCRUAL TYPE = Accrual Type. ■ PAYUSED = Internal ASC use only. ■ MAX YTD = Internal ASC use only.
Exhibit C, Leave Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit D, Employee Job Status (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit E, City Current Pay Period Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling of items. ■ 12. N = Postal Data Center craft employees: Revised to “Information Technology/Accounting Service Center craft employees.”
Exhibit E, City Current Pay Period Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit F, City and Regular Rural FLSA (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit G, City Adjustment Data (Information)	<p>Content Changes:</p> <ul style="list-style-type: none"> ■ Revised labeling of items. ■ 13. N = Postal Data Center craft employees: Revised to “Information Technology/Accounting Service Center craft employees.”
Exhibit G, City Adjustment Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit H, Rural Current Pay Period Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Exhibit I, Rural Adjustment Data (Information)	<p>Addition:</p> <ul style="list-style-type: none"> ■ 24. Leave Data = Annual Leave (AL) / Sick Leave (SL).
Exhibit I, Rural Adjustment Data (Sample)	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.
Appendix B (page 2), City FLSA Calculation Formula	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy. <p>Deletion:</p> <ul style="list-style-type: none"> ■ Removed “Code 38 = Extra 50% (adjustments only)” from the calculation and legend.
Appendix B (page 5), Dual Employee (7X-X and 6X-X) FLSA Calculation Example	<p>Content Change:</p> <ul style="list-style-type: none"> ■ Updated copy.

Contents

Figure 1 – City Journal Page Segmented for Exhibit Purposes.....	1
Figure 2 – Rural/City Dual Journal Page Segmented for Exhibit Purposes.....	3
Exhibit A – Employee Data	5
Exhibit B – Pay Period and Year-to-Date Totals	7
Exhibit C – Leave Data.....	11
Exhibit D – Employee Job Status	15
Exhibit E – City Current Pay Period Data.....	17
Exhibit F – City and Regular Rural FLSA	21
Exhibit G – City Adjustment Data	23
Exhibit H – Rural Current Pay Period Data	27
Exhibit I – Rural Adjustment Data.....	31
Appendix A – Hours Code	35
Appendix B – FLSA Calculations	37

This page intentionally left blank

Contents

Figure 1	
City Journal Page Segmented For Exhibit Purposes	2
Figure 2	
Rural/City Dual Journal Page Segmented For Exhibit Purposes	4
Exhibit A	
Employee Data (Sample)	6
Exhibit B	
Pay Period and Year-to Date Totals (Sample)	10
Exhibit C	
Leave Data (Sample)	13
Exhibit D	
Employee Job Status (Sample)	16
Exhibit E	
City Current Pay Period Data (Sample)	19
Exhibit F	
City and Regular Rural FLSA (Sample)	22
Exhibit G	
City Adjustment Data (Sample)	25
Exhibit H	
Rural Current Pay Period Data (Sample)	29
Exhibit I	
Rural Adjustment Data (Sample)	33
Appendix A	
Hours Codes	36
Appendix B (page 1)	
Dual FLSA Calculation Formula for Designation 3X-4X/7X Employees	38
Appendix B (page 2)	
City FLSA Calculation Formula	39
Appendix B (page 3)	
City FLSA Calculation Example	40
Appendix B (page 4)	
Dual Employee (7X-X and 6X-X) FLSA Calculation Formula	41
Appendix B (page 5)	
Dual Employee (7X-X and 6X-X) FLSA Calculation Example	42

This page intentionally left blank

Figure 1

City Journal Page Segmented for Exhibit Purposes

Figure 1
City Journal Page Segmented For Exhibit Purposes

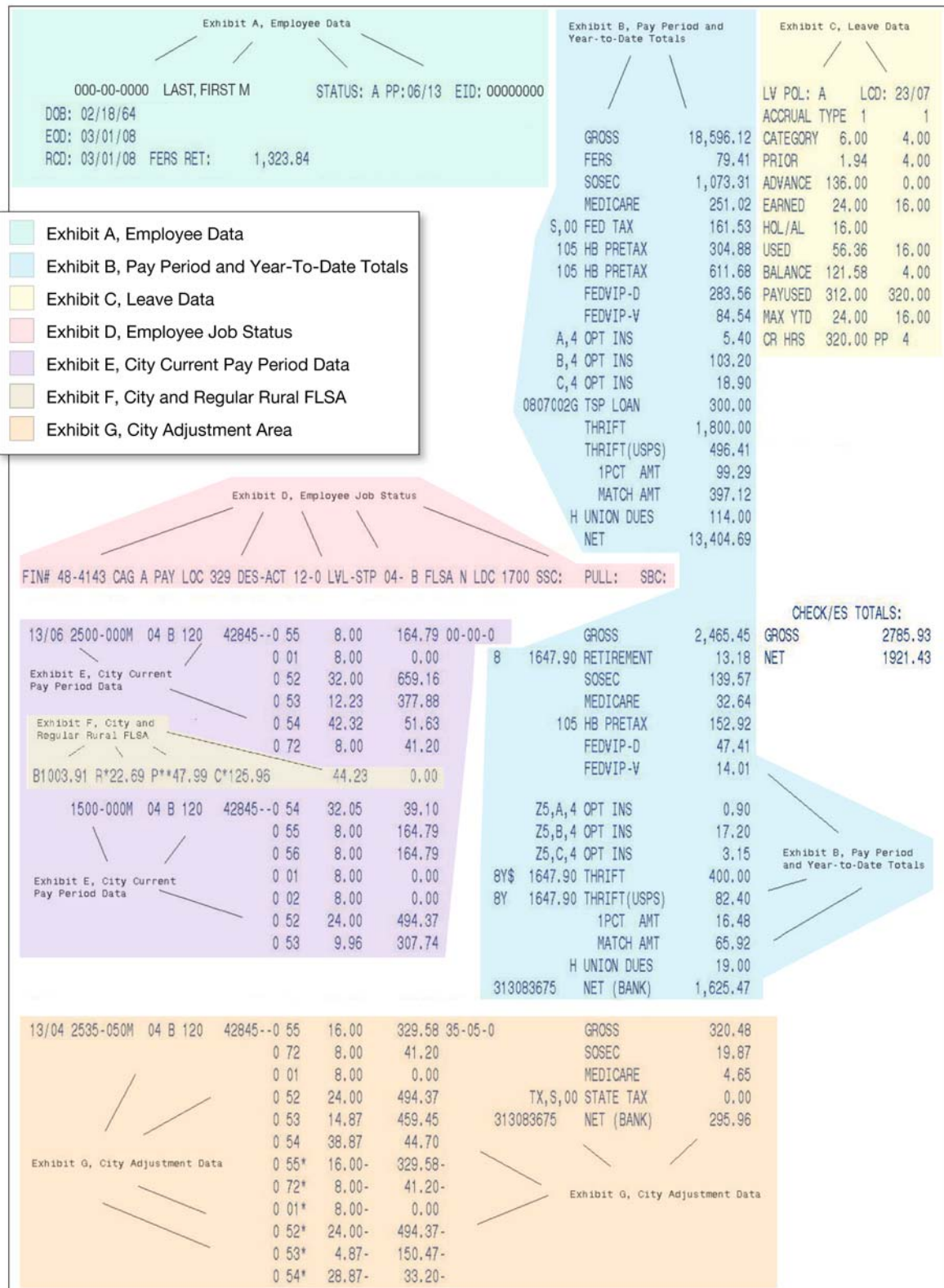


Figure 2

Rural/City Dual Journal Page Segmented for Exhibit Purposes

Figure 2
Rural/City Dual Journal Page Segmented For Exhibit Purposes

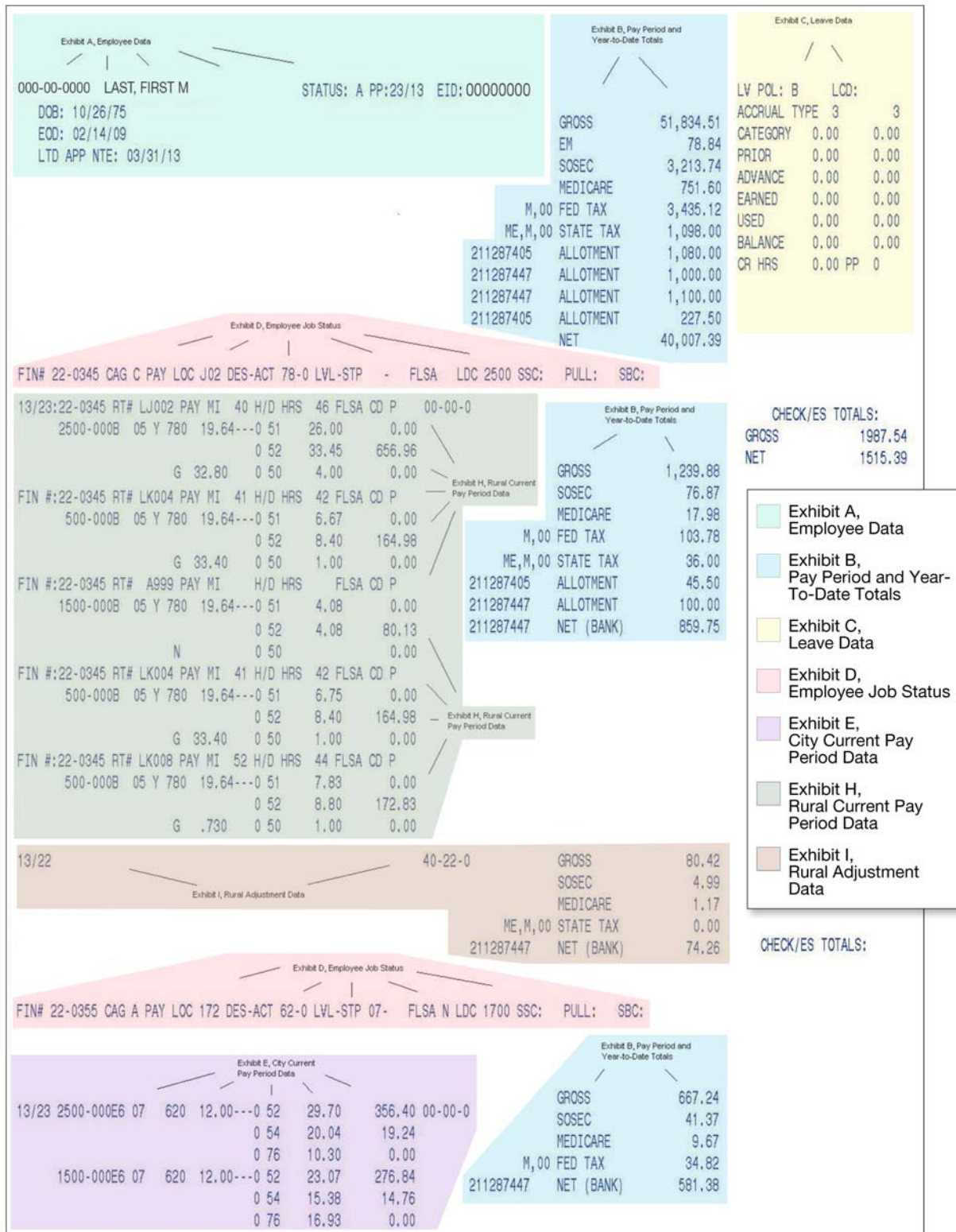


Exhibit A

Employee Data

Exhibit A

Employee Data (Information)

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. Relevant Pay Period/Year.
6. EID = Employee Identification Number
7. C/Y LWOP = Total leave without pay charged in the current calendar year.
8. DOB = Date of birth.
9. EOD = Entered on duty date.
10. RCD = Retirement computation date.
11. NTFT = Non-Traditional Full-Time employee tour hours. For others, it is blank.
12. CSRS RET = Civil Service Retirement System
FERS RET = Federal Employee’s Retirement System
Total retirement deduction from the beginning date of employee’s current appointment through the last pay period of the prior year. If the employee separates and is rehired, prior totals are not reflected on the payroll journal.
13. LTD APP NTE = Limited appointment not to exceed date. The month, day, and year when limited appointment expires, if applicable.

Exhibit A

Employee Data (Sample)

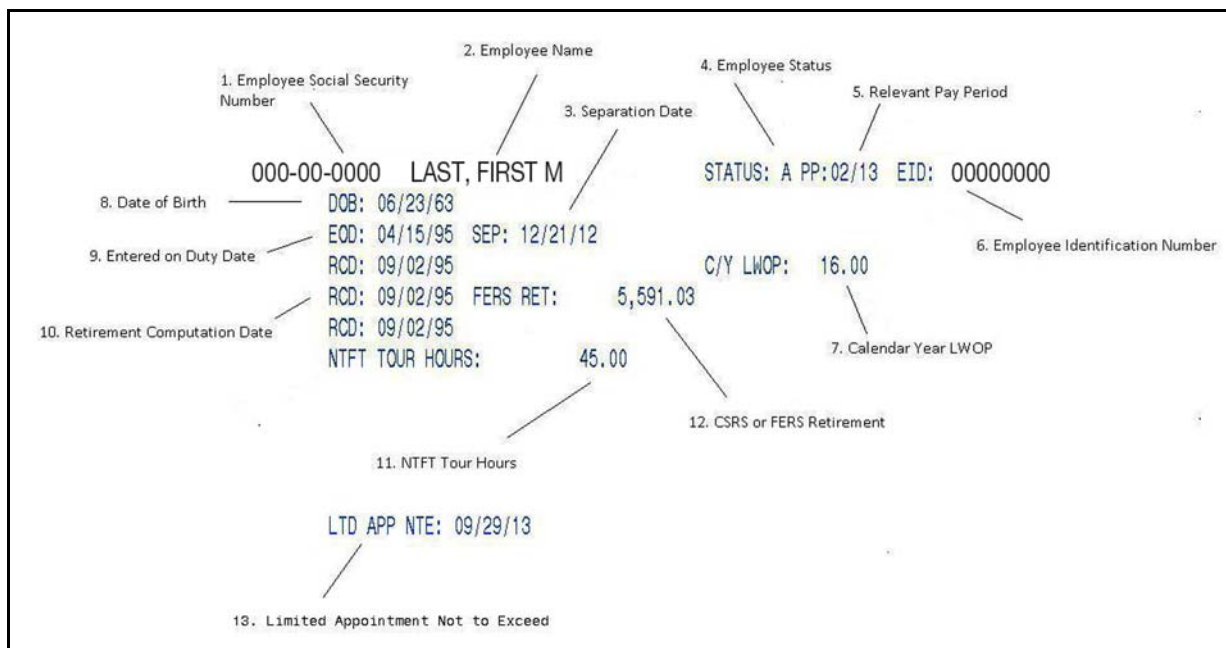


Exhibit B

Pay Period and Year-to-Date Totals

Exhibit B

Pay Period and Year-to-Date Totals (Information)**1. Compensation:**

GROSS

EI = Earned income credit. (Discontinued 2011).

EM = Equipment maintenance allowance.

RC LOCK = Rural carrier lock pouch.

LD/RT = Payment for liquidated damages and USPS rental quarters.

TCOLA = Territorial cost of living allowance.

LEAP = Law enforcement premium.

LOCP = Locality pay.

AUO = Administratively uncontrollable overtime.

INS INCOME = Insurance income.

CDOA = Carrier drive-out payment.

DO-SW = Drive-out subject to withholding.

DO-NSW = Drive-out not subject to withholding.

SRVU = Supervisor reimbursement for vehicle usage.

SV-SW = Supervisor reimbursement subject to withholding.

SV-NSW = Supervisor reimbursement not subject to withholding.

VEH H = Vehicle hire payment.

VH-SW = Vehicle hire subject to withholding.

VH-NSW = Vehicle hire not subject to withholding.

2. Deductions from Gross: 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.

RETIREMENT = Civil Service Retirement System (CSRS) or Federal Employee's Retirement System (FERS).

SOSEC = Social Security. (Replaces FICA.)

MEDICARE

FED TAX = Federal income tax, with marital status and number of exemptions.

HB PRETAX = Health insurance pretax deduction, with plan code.

HB POSTTAX = Health insurance post-tax deduction, with plan code.

STATE TAX = State tax, with state code, marital status, and number of exemptions.

LOCAL TAX = Local tax, with local tax code, marital status and number of exemptions.

SALARY ADV = Salary advance invoiced (not a deduction).*

SALARY ADVDPD = Salary advance collected.*

PODB POSTTAX = Post-tax deduction for Post Office indebtedness, with control number.

OTHER INDEBT = Other government agency indebtedness, with control number. May be collected through Treasury Offset Program.

CS/SS = Child support/spousal support, with control number.

BANKRUPTCY = Bankruptcy (Chapter 13 Plan), with control number.

GARN FEE AMT = Amount charged to establish garnishment.

GARNISHMENT = Garnishment, with control number.

FSAHC = Flexible Spending Account, Health Care.

FEDVIP-D = Federal Employee Dental Insurance Program.

FEDVIP-V = Federal Employee Vision Insurance Program.

HSA PRE-TAX = Health Savings Account, with routing transit number.

OPT INS = Optional life insurance, with insurance codes.

LTC POSTTAX = Post-tax Long Term Care Premium.

FSADC = Flexible Spending Account, Dependent Care.

TSP LOAN = Thrift Savings Plan loan payment, with loan account number.

THRIFT = Thrift Savings Plan employee contribution, with retirement code, amount eligible for TSP Withholdings, and percentage contribution.

TSP ROTH = Employee TSP Roth contributions combined with regular TSP contributions to determine IRS Limits.

TSP CATCH UP = Thrift Savings Plan catch-up contribution.

TSP ROTH CU = Thrift Savings Plan Roth catch-up contribution.

* The amount displayed as "SALARY ADV" in the year-to-date (YTD) area of the payroll journal includes invoiced amount (SALARY ADV) and/or collected amount (SALARY ADVDPD).

Continued on next page.

2. Deductions from Gross (Continued):

THRIFT (USPS) = Total USPS Thrift contribution on behalf of employee.

1PCT AMT = USPS automatic 1% contribution for FERS employees.

MATCH AMT = USPS matching amount (2%–5% on FERS employees).

CPP = Pre-tax Commuter Program.

CPT = Post-tax Commuter Program.

MIL BUY BACK = Military buy back.

UNION DUES = Union dues, with union identification code.

CHARITY = Charity, with charity code.

XXX AUTO INS = Automobile insurance, with carrier identification number.

MBA AUTO INS = NALC.

VBP AUTO INS = Voluntary Benefit Plan (APWU).

EXTRA FED TAX = Additional federal 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 = Allotment, with routing transit number.

TAX LEVY = Federal tax levy, with control number.

3. NET

NET = Paper check.

NET (BANK) = Net earnings deposited in bank, preceded by routing transit number.

Exhibit B
Pay Period and Year-to Date Totals (Sample)

	GROSS	9,624.14	
	EM	2,628.58	
	RC LOCK	3.08	
	LD/RT	685.62	
	TCOLA	2,099.80	
	INS INCOME	4.92	
	COQA	197.10	1. COMPENSATION
	DO-SW	138.90	
	DO-NSW	58.20	
	SRVU	2,626.61	
	SV-SW	8.25	
	SV-NSW	2,618.36	
	VEH H	135.00	
	VH-SW	63.95	
	VH-NSW	71.05	
	1834.92 RETIREMENT	20.16	
	SOSEC	108.29	
	MEDICARE	25.32	
	S,01 FED TAX	226.75	
	104 HB PRETAX	67.36	
	104 HB POSTTAX	134.72	
	MI,S,01 STATE TAX	340.13	
	357,S,01 LOCAL TAX	85.17	
50-80-R	SALARY ADV	178.16	
	SALARY ADVPD	356.00	
	00000006666 PODB POSTTAX	154.27	
	88888888810 OTHER INDEBT	300.85	
	99999716178 CS/SS	1,257.52	
	999999513273 BANKRUPTCY	633.00	
	999999511563 GARN FEE AMT	80.00	
	999999511563 GARNISHMENT	459.70	
	FSAHC	19.24	
	FEDVIP-D	17.70	
	FEDVIP-V	4.15	
	021000021 HSA PRE-TAX	120.00	2. DEDUCTIONS FROM GROSS
	J1,A,5 OPT INS	0.60	
	J1,B,5 OPT INS	2.98	
	J1,C,5 OPT INS	0.40	
	LTC POSTTAX	64.17	
	FSADC	192.31	
	0208002G TSP LOAN	146.16	
	8Y10 2832.28 THRIFT	283.23	
	8Y05 2832.28 TSP ROTH	141.61	
	TSP CATCH UP	212.00	
	TSP ROTH CU	212.00	
	8Y 2832.28 THRIFT(USPS)	141.61	
	1PCT AMT	28.32	
	MATCH AMT	113.29	
	CPP	122.50	
	CPT	150.25	
	MIL BUY BACK	75.00	
	W UNION DUES	26.11	
	0197 CHARITY	240.00	
	65700004 VBP AUTO INS	1,102.92	
	EXTRA FED TAX	70.00	
	EXTRA STATE TAX	30.00	
	EXTRA LOCAL TAX	5.00	
	272479870 ALLOTMENT	406.00	
	88888888441 TAX LEVY	225.00	
	NET	653.69	
	272471661 NET (BANK)	2,080.31	3. NET

Exhibit C

Leave Data

Exhibit C

Leave Data (Information)

1. LV POL = Leave Policy:
A = Leave eligible.
B = Leave ineligible
C = Leave eligible modified. (Policy effective 10/6/2012 for new hire/conversion Postmasters and supervisory/managerial employees with no prior USPS or Federal service creditable toward the leave computation date.)
2. LCD = Leave Change Date. Year and pay period of next leave category change.
3. ACCRUAL TYPE:
Annual Leave:
1 = Advance annual leave.
2 = Earn as you go.
3 = Not eligible.
Sick Leave:
1 = Earn by pay period.
2 = Earn by credit hours.
3 = Not Eligible.
4. CATEGORY:
Annual Leave — the number stated is the maximum possible number of hours of annual leave that the employee can earn in a pay period:
0.00 = Not eligible.
3.07 = 3.07 hours annual leave credit each pay period.
4.00 = 4.00 hours annual leave credit each pay period.
4.61 = 4.61 hours annual leave credit each pay period.
6.00 = 6.00 hours annual leave credit each pay period.
6.15 = 6.15 hours annual leave credit each pay period.
8.00 = 8.00 hours annual leave credit each pay period.
Sick Leave — the number stated is the maximum possible number of hours of sick leave that the employee can earn in a pay period:
0.00 = Not eligible.
3.00 = 3.00 hours sick leave credit each pay period.
4.00 = 4.00 hours sick leave credit each pay period.
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.
HOL/AL = Holiday leave not used, exchanged for annual, year-to date.
USED = Hours used, year-to-date.
BALANCE = Balance available.
PAYUSED = Internal ASC use only.
MAX YTD = Internal ASC use only.
6. Sick Leave Hours:
PRIOR = Prior leave year ending balance.
ADVANCE = Balance of advanced sick leave.
EARNED = Hours earned, leave year-to-date.
USED = Hours used, leave year-to-date.
BALANCE = Balance available.
PAYUSED = Internal ASC use only.
MAX YTD = Internal ASC use only.
7. LWOP = Leave Without Pay.
LWOP hours accumulated this leave year (from beginning of leave year to date). Counter resets each time 80 hours of LWOP are reached. Each increment of 80 hours of LWOP will result in a reduction of 4, 6, or 8 hours, or 3.07, 4.61, or 6.15 hours (depending on leave category) of earned annual leave and 3 or 4 hours of earned sick leave during the leave year. (Annual and sick leave are not earned while in an LWOP or non-scheduled status.)
8. CR HRS = Leave Credit Hours.
Year-to-date hours for crediting leave to employees who earn leave.
9. PP = Leave Periods Credit.
Number of pay periods credited to leave earning for the employee in the current leave year.
10. DL HRS RECEIVED = Donated Leave Hours Received.
11. DL HRS USED = Donated Leave Hours Used.
12. DL HRS BALANCE = Donated Leave Hours Balance.
13. X DAY BALANCE = Rural X Day Balance.

Exhibit C
Leave Data (Sample)

	ANNUAL	SICK	
1. Leave Policy	LV POL: A	LCD: 11/07	2. Leave Change Date
3. Accrual Type	ACCRUAL TYPE 1	1	
4. Category	CATEGORY 8.00	4.00	
	PRIOR 1.51	8.00	
5. Annual Leave Hours	ADVANCE 0.00	0.00	6. Sick Leave Hours
	EARNED 208.00	104.00	
	HOL/AL 8.00		
	USED 217.51	108.00	
	BALANCE 0.00	4.00	
	PAYUSED 2080.00	2080.00	
7. Leave Without Pay	MAX YTD 208.00	104.00	
	LWOP 62.79		
8. Leave Credit Hours	CR HRS 2,080.00	PP 26	9. Leave Periods Credit
10. Donated Leave Hours Received	DL HRS RECEIVED	64.00	
11. Donated Leave Hours Used	DL HRS USED	43.00	
12. Donated Leave Hours Balance	DL HRS BALANCE	21.00	
	X DAY BALANCE	4	
			13. Rural X Day Balance

This page intentionally left blank

Exhibit D

Employee Job Status

Exhibit D

Employee Job Status (Information)

1. FIN # = Finance number.
2. CAG = Cost ascertainment group.
3. PAY LOC = Pay location number.
4. DES/ACT = Designation and activity code.
5. LVL/STP = Level and step.
6. FLSA = FLSA status code.
N = Nonexempt.
E = Exempt.
S = Special exempt.
7. LDC = Labor distribution code.
8. SSC = Special salary code.
A = Saved grade.
D = Inserted by Pay Calc to identify dual employees.
E = Protected base — rural carriers on limited duty. Shows in Saved Protected Field. *(Implemented 12/1996.)*
G = Rural carrier guarantee salary.
H = Saved Grade — Preference Eligible NTE RIF.
P = Protected Rate — NTE 104 weeks. Shows in Saved Protected Field. *(Implemented 12/1996.)*
S = Saved Rate. 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. Saves the PCES grade and all associated benefits for an indefinite period.
X = Saved grade across RSC.
8. SSC = Special salary code (Continued).
Obsolete special salary codes:
B = Frozen base salary (with COLA).
C = Saved grade/frozen base.
F = Frozen basic salary (without COLA).
I = Salary Retention Preference Eligible RIF.
L = Below Minimum (non-bargaining).
M = Carrier with no schedule.
N = PCES II health benefits and life insurance option extended to PCES I.
R = Reemployed annuitant.
W = Worker's compensation (terminated employee due additional continuation of pay).
Z = Rural carrier protected at 125% of basic salary (104 weeks).
9. PULL = Pull check code.
P = Employee's check pulled.
10. SBC = Special benefits code.
A = PCES I Life & Health benefits extended to non-PCES.
B = Non-career employees with career benefits.
C = Free Option A Life Insurance (PRC). When RSC = E and Finance Number = 10-9909, PCES I rules for health benefits and life insurance apply.
M = Military LWOP: Health benefit premium billing deferred.
P = When RSC = S, PCES II rules for health benefits and life insurance apply to PCES I.
U = Military LWOP: Employee billed for health benefit premium.
Obsolete special benefit codes:
S = Deferred Compensation Package.

Exhibit D

Employee Job Status (Sample)

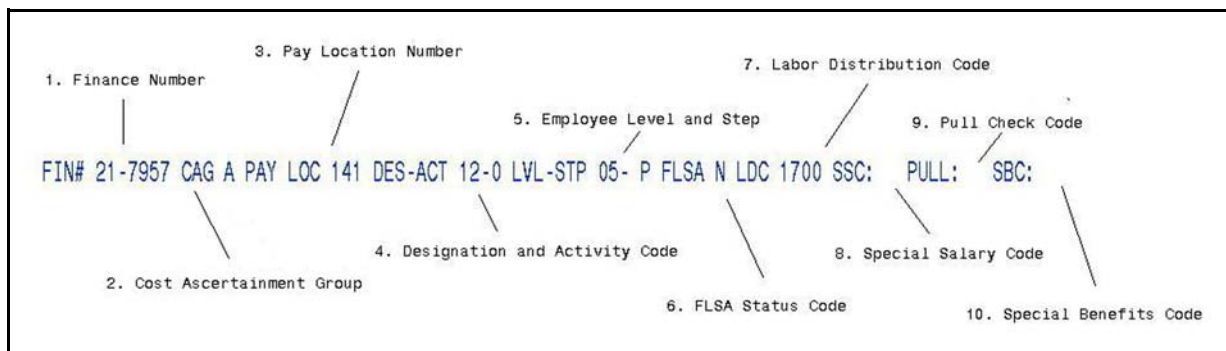


Exhibit E

City Current Pay Period Data

Exhibit E

City Current Pay Period Data (Information)

1. Year and Pay Period.
2. Week of Pay Period.
3. Work Week Code:
4 = 10/4 program employees.
5 = All other employees.
4. Adjustment and Reason Code. Current pay period identified by 00-00.
5. Level.
6. Card Type Code:
0 or 1 = Hours paid at employee's base rate of pay.
2 = Hours paid for higher-level service.
7. Hours Codes. See Appendix A.
8. Time Credits. Listed in hours and hundredths of hours.
9. Adjustment and Reason Code. Current pay period identified by 00-00.
10. Pay Period Gross, Deductions and Net. See Exhibit B.
11. Payroll Adjustment Type Code:
0 = Adjustment included in current pay.
C = Cancelled check.
R = Accounts receivable.
T = Typewriter check payment.
U = Updated by ASC.
12. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associates.
C = Mail equipment shop and supply centers.
D = Postal Regulatory Commission.
12. Rate Schedule Code (Continued):
E = Executive and Administrative Schedule (EAS).
F = Part-time postmasters in levels 51 to 55.
G = Nurses.
K = Operating Services Division and Headquarters Support Services Division.
L = Postmaster relief/replacement.
M = Mail handlers.
N = Information Technology/Accounting Service Center craft employees.
P = Postal Service schedule for craft employees covered by the APWU agreement.
Q = Craft employees covered by the NALC agreement.
R = Rural carriers.
S = Postal Career Executive Schedule (PCES).
T = Tool and die shops.
U = USPS attorneys.
V = Technical and management pay bands.
W = Inspection Service. (For future use.)
Y = Federation of Postal Police Officers.
Z = Office of the Inspector General.
13. COLA Roll-in Indicator.
14. Step.
15. Designation Activity Code.
16. Salary Rate.
Annual or hourly base rate, COLA included.
17. Saved/Protected Code (S or P).
18. Calculated Gross Dollar Amount.
19. Check or Earnings Statement Totals.
Totals of compensation paid and net received in current pay period, including adjustments.

Exhibit E
City Current Pay Period Data (Sample)

2. Week of Pay Period		3. Work Week Code		4. Adjustment Reason Code		5. Level		6. Card Type Code		7. Hours Code		8. Time Credits		9. Adjustment and Reason Code		10. Pay Period Gross, Deductions, and Net			
1. YR/PP	12/23	2500-000Q	01	0	134	56508--0	52	27.88	757.42	00-00-0									
11. Payroll Adjustment Type Code	1500-000Q	01	0	134	56508--0	55	40.00	1,086.69											
12. Rate Schedule Code																			
13. COLA Roll-In Indicator																			
14. Step																			
15. Designation Activity Code																			
16. Salary Rate																			
17. Saved Protected Code																			
18. Calculated Gross Dollar Amount																			
19. Check or Earnings Statement Totals																			
																CHECK/ES TOTALS:			
																GROSS	2,346.57	GROSS	2346.57
																RETIREMENT	17.39	NET	1170.96
																SOSEC	89.86		
																MEDICARE	31.02		
																M,01 FED TAX	153.57		
																I12 HB PRETAX	86.95		
																CH,S,00 STATE TAX	51.60		
																274,M,00 LOCAL TAX	42.79		
																FSAHC	120.00		
																H0,A,6 OPT INS	2.70		
																H0,B,6 OPT INS	13.11		
																8Y20 2173.38 THRIFT	434.68		
																8Y05 2173.38 TSP ROTH	108.67		
																8Y 2173.38 THRIFT(USPS)	108.66		
																1PCT AMT	21.73		
																MATCH AMT	86.93		
																L UNION DUES	23.27		
																041200555 NET (BANK)	1,170.96		

This page intentionally left blank

Exhibit F

City and Regular Rural FLSA

Exhibit F

City and Regular Rural FLSA (Information)

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 Service policy rules used as offset to FLSA premium amount.
5. FLSA 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 equals = 0.00.) See Appendix B for FLSA formula.

Exhibit F

City and Regular Rural FLSA (Sample)

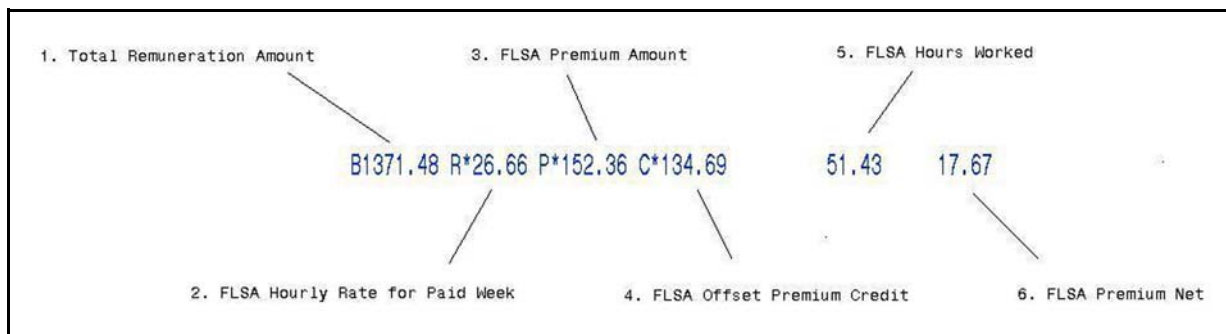


Exhibit G

City Adjustment Data

Exhibit G

City Adjustment Data (Information)

1. Year and Pay Period of Adjustment.
2. Designation and Activity Code.
3. Salary Rate.
Annual or hourly base rate, COLA included.
4. Card Type Code:
0 or 1 = Hours paid at employee's base rate of pay.
2 = Hours paid for higher-level service.
5. Hours Codes. See Appendix A.
6. Time Credits.
Listed in hours and hundredths of hours.
7. Calculated Dollar Amounts Applicable to Adjustment.
Negative amounts indicated with a trailing minus sign.
8. Adjustment and Reason Code. Current pay period indicated by 00-00.
9. Adjustment Gross, Deductions, and Net.
10. Adjustment and Reason Code. Current pay period indicated by 00-00.
11. Week of Adjustment.
12. Work Week Code:
4 = 10/4 Program employee.
5 = All other employees
13. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, and rural carrier associates.
C = Mail equipment shop and supply centers.
13. Rate Schedule Code (Continued):
D = Postal Regulatory Commission.
E = Executive and Administrative Schedule (EAS).
F = Part-time postmasters in levels 51 to 55.
G = Nurses.
K = Operating Services Division and Headquarters Support Services Division.
L = Postmaster relief/replacement.
M = Mail handlers.
N = Information Technology/Accounting Service Center craft employees.
P = Postal Service schedule for craft employees covered by the APWU Agreement.
Q = Craft employees covered by the NALC Agreement.
R = Rural carriers.
S = Postal Career Executive Service (PCES).
T = Tool and die shops.
U = USPS attorneys.
V = Technical and Managerial Pay Bands.
W = Inspection Service. (For future use.)
Y = Federation of Postal Police Officers.
Z = Office of the Inspector General.
14. Level and Step.
15. Hours History Flag.
* = Hours previously paid.
16. Payroll Adjustment Type Code.
0 = Adjustment included in current pay.
C = Cancelled check.
R = Accounts receivable.
T = Typewriter check payment.
U = Updated by ASC.

Exhibit G
City Adjustment Data (Sample)

1. Year and Pay Period of Adjustment	2. Designation and Activity Code	3. Salary Rate	4. Card Type Code	5. Hours Codes	6. Time Credits	7. Calculated Dollar Amounts Applicable to Adjustment	8. Adjustment and Reason Code	9. Adjustment Gross, Deductions, and Net
12/24	2535-050P9B06 0 110	53102--0	52	32.00	816.95	35-05-0	GROSS	114.89
			53	1.81	69.31		SOSEC	7.12
			58	8.00	204.24		MEDICARE	1.67
			52*	32.00-	816.95-		S,01 FED TAX	18.84
			53*	0.31-	11.87-		MA,S,00 STATE TAX	5.40
			58*	8.00-	204.24-		211381990 NET (BANK)	81.86
			08	9.50	0.00			
			52	30.50	778.66			
			53	2.70	103.40			
			56	9.50	242.53			
			08*	9.50-	0.00			
			52*	30.50-	778.66-			
			53*	1.20-	45.95-			

10. Adjustment and Reason Code

11. Week of Adjustment

12. Work Week Code

13. Rate Schedule Code

14. Level and Step

15. Hours History Flag

16. Payroll Adjustment Type Code

This page intentionally left blank

Exhibit H

Rural Current Pay Period Data

Exhibit H

Rural Current Pay Period Data (Information)

1. Year and Pay Period.
2. Finance Number.
3. Route Number.
4. Pay Miles.
5. Saved/Protected Code.
6. Designation and Activity Code.
7. Evaluated Hours.
8. Rural FLSA Code.
9. Adjustment and Reason Code. Current pay period identified by 00-00.
10. Pay Period Gross and Deductions.
11. Week of Pay Period.
12. Work Week Code.
4 = 10/4 Program Employee.
5 = All other employees.
13. Adjustment and Reason Code. Current pay period identified by 00-00.
14. Rate Schedule Code:
B = Auxiliary rural carrier, rural replacement carrier, rural carrier associate.
R = Full-time rural carriers, rural PTF.
15. Level and Step.
16. Route Deviation. Any deviation in length of carrier's regularly scheduled route.
DEV = Additional miles traveled.
MI OMTD = Miles omitted.
17. Route Deviation Length.
18. EMA (Equipment Maintenance Allowance) Pay Calc Code:
T = Trips.
H = Hours.
M = Miles.
N = No EMA.
G = Government vehicle.
19. Amount per mile. Amount of EMA paid per mile for deviation in carrier's route.
20. EMA (Equipment Maintenance Allowance) Trip 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.
If EMA pay calc code = N, EMA is not paid.
If EMA pay calc code = G, EMA is not paid.
21. Salary Rate.
Annual or hourly rate, COLA included.
22. Card Type Code.
0 = Hours on PS Forms 1314 and 1314-A paid at employee's base rate of pay.
23. Hours Codes. See Appendix A.
24. Hours worked, evaluated hours, equipment maintenance allowance. Listed in hours and hundredths.
25. Calculated Gross Dollar Amount.
26. Check or Earnings Statement Totals. Totals of compensation paid, and net received in current pay period, including adjustments.

Exhibit H
Rural Current Pay Period Data (Sample)

DOB: 02/09/71		STATUS: A PP:06/13		GROSS 13,381.70		LV POL: A		LCD: 13/15	
EOD: 04/01/02				EM 1,914.55		ACCRUAL TYPE 1		1	
RCD: 06/19/10		FERS RET: 899.18		INS INCOME 7.74		CATEGORY 4.00		4.00	
				FERS 100.38		PRIOR 3.00		294.00	
				SOSEC 804.36		ADVANCE 120.00		0.00	
				MEDICARE 188.12		EARNED 16.00		16.00	
				S,00 FED TAX 2,035.67		USED 0.00		8.00	
				225 HB PRETAX 117.98		BALANCE 139.00		302.00	
				225 HB PRETAX 297.84		PAYUSED 320.00		320.00	
				THRIFT 627.25		MAX YTD 16.00		16.00	
				THRIFT(USPS) 627.25		CR HRS 320.00		PP 4	
				1PCT AMT 125.46		X DAY BALANCE			
				MATCH AMT 501.79					
				R UNION DUES 122.28					
				ALLOTMENT 276.00					
				ALLOTMENT 600.00					
				NET 10,126.37					
				PULL: SBC:		CHECK/ES TOTALS:			
				GROSS 2,090.88		GROSS 2090.88			
				EM 337.55		EM 337.55			
				INS INCOME 1.11		NET 1611.81			
				RETIREMENT 16.73					
				SOSEC 0.06					
				SOSEC 125.02					
				MEDICARE 0.02					
				MEDICARE 29.24					
				S,00 FED TAX 300.17					
				225 HB PRETAX 74.46					
				BY05 2090.88 THRIFT 104.54					
				BY 2090.88 THRIFT(USPS) 104.54					
				1PCT AMT 20.91					
				MATCH AMT 83.63					
				R UNION DUES 20.38					
				113024915 ALLOTMENT 100.00					
				071000013 ALLOTMENT 46.00					
				114917623 NET (BANK) 1,611.81					

1. Year and Pay Period	2. Finance Number	3. Route Number	4. Pay Miles	5. Saved/Protected Code	6. Designation and Activity Code	7. Evaluated Hours	8. Rural FLSA Code	9. Adjustment and Reason Code	10. Pay Period Gross and Deductions
13/06:48-5995	CAG E	LOC 000	DES-ACT 71-0	LVL-STP 00-B	FLSA N	LDC 2500	SSC:	071000013 113024915	
2500-000R	00 B	710	54363--0	51	40.34	0.00			
11. Week of Pay Period	12. Work Week Code	0 52	46.00	1,045.44					
13/06:48-5995	RT# LK026	PAY MI	45 H/D HRS	46 FLSA CD B	00-00-0				
1500-000R	00 B	710	54363--0	51	41.58	0.00			
11. Week of Pay Period	12. Work Week Code	T 33.40	0 50	5.00	167.00				
13/06:48-5995	RT# LK026	PAY MI	45 H/D HRS	46 FLSA CD B					
1500-000R	00 B	710	54363--0	51	41.58	0.00			
11. Week of Pay Period	12. Work Week Code	T 33.40	0 50	5.00	170.55				
13/06:48-5995	RT# LK026	PAY MI	45 H/D HRS	46 FLSA CD B					
1500-000R	00 B	710	54363--0	51	41.58	0.00			
11. Week of Pay Period	12. Work Week Code	T 33.40	0 50	5.00	170.55				

13. Adjustment and Reason Code	14. Rate Schedule Code	15. Level and Step	16. Route Deviation	17. Route Deviation Length	18. EMA Pay Calc Code	19. Amount per Mile	20. EMA Trip Rate	21. Salary Rate	22. Card Type Code	23. Hours Codes	24. Actual Hours Worked =	25. Calculated Gross Dollar Amount	26. Check or Earnings statement Totals
DEV 5					.710					51-Actual Hours Worked	40.34; Evaluated Hours =		
										52-Evaluated Hours	46.00; Equipment Maintenance Allowance = 5 trips		

This page intentionally left blank

Exhibit I

Rural Adjustment Data

Exhibit I

Rural Adjustment Data (Information)

1. Year and Pay Period of Adjustment.
2. Finance Number.
3. Route Number.
4. Pay Miles.
5. Saved/Protected Code
6. Evaluated Hours.
7. Rural FLSA Code.
8. Adjustment and Reason Code. Current pay period identified by 00-00.
9. Adjustment Gross, Equipment Maintenance Allowance, Deductions, and Net.
10. Week of Adjustment.
11. Work Week Code.
4 = 10/4 Program Employee.
5 = All other employees.
12. Adjustment and Reason Code. Current pay period identified by 00-00.
13. Rate Schedule Code:
B = Auxiliary rural carrier, rural carrier relief, rural carrier associate.
R = Full-time rural carriers, rural PTF.
14. Level and Step.
15. Designation and Activity Code.
16. Salary Rate. Annual or hourly base rate, COLA included.
17. EMA (Equipment Maintenance Allowance) Pay Calc Code (for rural carriers only):
T = Trips.
H = Hours.
M = Miles.
N = No EMA.
G = Government vehicle.
18. EMA (Equipment Maintenance Allowance) 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.
If EMA pay calc code = N, EMA is not paid.
If EMA pay calc code = G, EMA is not paid.
19. Card Type Code.
0 = Hours on PS Forms 1314 and 1314-A paid at employee's base rate of pay.
20. Hours Codes. See Appendix A.
21. Hours History Flag.
* = Hours previously paid.
22. Time Credits. Number of Hours.
23. Calculated Dollar Amounts Applicable to Adjustment.
24. Leave Data: Annual Leave (AL) / Sick Leave (SL).

This page intentionally left blank

Appendix A

Hours Code

Appendix A
Hours Codes

01 = FMLA — Annual leave	55 = Annual leave
02 = FMLA — Sick leave	56 = Sick leave
03 = FMLA — COP	57 = Holiday work
04 = FMLA — IOD/OWCP	58 = Holiday leave
05 = FMLA — LWOP part day	59 = Part-day LWOP
06 = FMLA — LWOP full day	60 = Full-day LWOP
07 = FMLA — Sick leave dependent care	61 = Court leave
08 = Sick leave dependent care	62 = Guarantee time
09 = FMLA — Rural carriers	63 = Negative cross-foot
23 = Back pay hours paid	64 = Rural relief day earned (rural carrier only)
24 = Absent without leave	65 = Meeting time
28 = Holiday/annual leave	66 = Convention leave
30 = Full-day LWOP (system generated)	67 = Military leave
31 = Partial-day LWOP (system generated)	68 = Guarantee overtime
32 = Teletime	69 = Blood donor leave
33 = Guarantee teletime	70 = Steward's duty time
34 = Beeper time	71 = Continuation of pay leave
35 = Extra straight time	72 = Sunday premium
36 = Guarantee tele overtime	73 = Out-of-schedule premium
38 = Extra 50% (adjustments only)	74 = Christmas work
39 = Extra straight time (adjustments only)	75 = Loaned to Hours
40 = Rural second trip hours	76 = Nonscheduled cross-foot hours
43 = Penalty overtime	77 = Civil defense leave
44 = Military LWOP	78 = Act of God (Nature) leave
45 = Non-FMLA donated leave	79 = Headquarters authorized administrative leave
46 = FMLA donated leave	80 = Relocation leave
47 = Free Saturday leave (rural carriers only)	81 = Civil disorder leave
48 = Holiday scheduling premium	82 = Travel within scheduled hours
49 = IOD/OWCP — Leave without pay	83 = Travel outside scheduled hours
50 = Rural trips	84 = Union official leave
51 = Rural actual work hours	85 = Voting leave
52 = City: work hours	86 = Other paid leave
Rural: evaluated hours	87 = Relief day taken (rural carrier only)
53 = Overtime	88 = Non-bargaining rescheduling premium
54 = Night work	

Appendix B

FLSA Calculations

Appendix B contains the following pages:

- Page 1, Dual FLSA Calculation Formula for Designation 3X-4X/7X Employees.
- Page 2, City FLSA Calculation Formula.
- Page 3, City FLSA Calculation Example.
- Page 4, Dual Employee (7X-X and 6X-X) FLSA Calculation Formula.
- Page 5, Dual Employee (7X-X and 6X-X) FLSA Calculation Example.

Dual FLSA Calculation Formula for Designation 3X-4X/7X Employees

(See legend below for explanation of footnotes and symbol, alpha, and hours codes.)

H = 43hrs + 52hrs + 53hrs [all card types City] + 51hrs + 53hrs [all Rural 1314s] + 74hrs [3X employees only] + 83hrs
 *B = (43\$ x ½) + (52hrs + 51hrs x 2080 Hourly Rate) + (53\$ x 2/3) + 54\$ + 72\$ + (74\$ x 2/3) [3X employees only] + TCOLA FLSA Amount²
 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; P is rounded to two places] + 1.0 x [TCOLA FLSA\$²/(H)] x [(H) - 40]§
 *C = (43\$ x ½) + (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

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

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

* 3X and 4X dollar amounts are calculated from the applicable rate schedule code 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.
 § Added PP 16-1992.

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 (city). Hours code 52 also represents evaluated hours for rural employees, but in the calculations for rural employees, use hours code 51 (not hours code 52).
 53 = Overtime hours (150%)
 54 = Night differential
 62 = Guarantee time
 68 = Guarantee overtime
 72 = Sunday premium
 74 = Christmas work
 83 = Travel outside scheduled hours

City FLSA Calculation Formula

<p>(See legend below for explanation of footnotes and symbols, alpha, and hours codes.)</p>	
<p>For all <i>nonexempt</i> employees, except Designation 4X, including PSE, CCA, and MHA:</p>	
H	$35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs} + 57\text{hrs} + 62\text{hrs}^* + 74\text{hrs} + 83\text{hrs}$
B	$34\$ + 35\$ + (43\$ \times \frac{1}{2}) + 52\$ + (53\$ \times \frac{2}{3}) + 54\$ + 57\$ + 62\$^* + 72\$ + (74\$ \times \frac{2}{3}) + \text{TCOLA FLSA Amount}^1$
R	B / H [R is rounded to two places]
P	$(R \times 50\%) \times (H - 40.00)$ [50%R is rounded to four places; P is rounded to two places] + $1.0 \times [\text{TCOLA FLSA} \frac{1}{(H)}] \times [(H) - 40]^{\$}$
C	$(43\$ \times \frac{1}{2}) + 48\$ + (53\$ \times \frac{1}{3}) + 73\$ + (74\$ \times \frac{1}{3}) + 88\$$
<p>NET = P – C (if C is greater than P, NET = 0.00)</p>	
<p>For all Designation 4X <i>nonexempt</i> employees:</p>	
H	$35\text{hrs} + 43\text{hrs} + 52\text{hrs} + 53\text{hrs} + 83\text{hrs}$
B	$34\$ + 35\$ + (43\$ \times \frac{1}{2}) + (52\text{hrs} \times 2080 \text{ Hourly Rate}^2) + 54\$ + 72\$ + \text{TCOLA FLSA Amount}^3$
R	B / H [R is rounded to two places]
P	$(R \times 50\%) \times (H - 40.00)$ [50%R is rounded to four places; P is rounded to two places] + $1.0 \times [\text{TCOLA FLSA} \frac{1}{(H)}] \times [(H) - 40]^{\$}$
C	$(43\$ \times \frac{1}{2}) + (53\$ \times \frac{1}{3}) + 74\$$
<p>NET = P – C (if C is greater than P, NET = 0.00)</p>	
<p>LEGEND</p>	
1	$\frac{\text{TCOLA FLSA Amount} = (\text{PP } 52 \text{ hrs} + [\text{PP } 62\text{hrs} - \text{PP } 68\text{hrs}] + \text{PP Paid Leave Hours})}{(\text{not to exceed } 40 \text{ hours per week})} \times (\text{Weekly } 52 \text{ hours} + \text{Weekly } 62 \text{ hours}^*)$
2	$\frac{2080 \text{ Hourly Rate} = (\text{Base Annual } 2080 \text{ Salary} - \text{Annual COLA}) + \text{Hourly COLA} (.xx)}{2080}$
3	$\frac{\text{TCOLA FLSA Amount} = (\text{PP } 52 \text{ hrs} + [\text{PP } 62\text{hrs} - \text{PP } 68\text{hrs}] + \text{PP Paid Leave Hours}) \times 2080 \times \text{Weekly } 52 \text{ Hours}}{(\text{Total PP TCOLA Amount}) \times 2000^{\dagger}}$ <p>(not to exceed 40 hours per week)</p>
*	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.
§	Added PP 16-1992.
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 premium
NET	Additional premium paid per FLSA
\$	Journal dollars
hrs	Journal hours
34	Beeper time
35	Extra straight time
43	Penalty overtime (200%)
48	Holiday scheduling premium (50%)
52	Work
53	Overtime (150%)
54	Night work
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%)
83	Travel outside scheduled hours
88	Non-bargaining rescheduling premium

Dual Employee (7X-X and 6X-X) FLSA Calculation Formula

<p> $H = 52\text{hrs} + 53\text{hrs (all card types city)} + 51\text{hrs (all rural certificates)}$ $*B = (52\\$ \text{ City}) + (52\\$ \text{ Rural}) + (53\\$ \text{ City} \times 2/3) + (53\\$ \text{ Rural} \times 2/3) + (54\\$ \text{ City}) + \text{TCOLA FLSA Amount}$ $R = B / H [R \text{ is rounded to two decimal places}]$ $P = (R \times 50\%) \times (H - 40.00) [P \text{ is rounded to two decimal places}]$ $*C = (53\\$ \text{ City} \times 1/3) + (53\\$ \text{ Rural} \times 1/3) + \text{TCOLA Amount}$ $\text{NET} = P - C \text{ (if C is greater than P, NET} = 0.00)$ </p>	<p>LEGEND</p> <p>* Full-time carrier ONLY (7.01 rule): Guarantee time (62) – Guarantee overtime (68) = Guarantee time actually used in FLSA calculation.</p> <p>H = Total hours per FLSA \$ = Journal dollars hrs = Journal hours 51 = Actual work hours (rural) 52 = Work hours (city) or evaluated hours (rural) 53 = Overtime hours 54 = Night differential</p> <p>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</p>
---	---

