

SECTION 844: PAYROLL REGISTER, STATE ACCOUNTING FORM D-95

1. Purpose. The PAYROLL REGISTER, SAFORM D-95 (Report No. PRW241) serves the following purposes:
 - a. The report provides detail information of an employee's payroll period earnings, deductions, and net pay. The amounts shown on this report are also reflected on the employee's PAYROLL WARRANT and the EMPLOYEE'S EARNINGS, DEDUCTIONS, AND LEAVE STATEMENT.
 - b. The report serves as a permanent payroll document.
2. Frequency. This report is generated every payroll period two days before pay day.
3. Distribution.

Copy #1 - To Central Payroll.

Copy #2 - To the department.

Copy #3 - To the department.
4. Organization of Report. The payroll data of each employee is printed on five lines in this report. If more lines are required, the number of lines set aside for each employee can be expanded to the next five lines.

The sequence of the report is:

- a. Payroll number (skips to a new page when the payroll number changes).
- b. Employee's name.

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SECTION 844: PAYROLL REGISTER, STATE ACCOUNTING FORM D-95

ITEM NO.	DATA AND DATA EXPLANATIONS
①	<p><u>LINE NO. 1</u></p> <p>SOCIAL SECURITY NO. - The social security number of an employee.</p> <p>POSITION NO. - The position number of an employee. If an employee is assigned more than one position number, he will receive more than one PAYROLL WARRANT, and the payroll data will be reflected separately in the PAYROLL REGISTER for each PAYROLL WARRANT issued.</p> <p>UNIFORM ACCOUNTING CODE - The account charged with an employee's pay. Generally, the first line is used to indicate the account charged with an employee's pay; however, all four lines may be used for an employee whose pay is charged to more than one account.</p> <p>NO OF PAY PD - Reserved for future use.</p> <p>PERCENT - Reserved for future use.</p> <p>ENC CODE - The encumbrance code to identify encumbered payroll expenditures.</p> <p>A - Encumbered Blank - Unencumbered</p> <p>CURRENT GROSS - The gross pay received during the current payroll period by type of pay. The ALPHA CODE column indicates the type of pay. The first line is reserved for the regular salary. The next three lines are reserved for the other types of pay. The fifth line is reserved for the TOTAL GROSS for the current pay.</p> <p>WAGES-IN-KIND - The amount of perquisites paid to the employee, if any.</p> <p>COLA - The cost of living allowance paid to the employee, if any.</p> <p>FICA TAX - The amount of FICA tax withheld from an employee.</p> <p>REG. RET. - The amount of Regular Retirement Contribution deducted from an employee.</p> <p>DEDUCTIONS - The amount of garnishment and voluntary deductions deducted from an employee. The first four lines are reserved for these deductions.</p>

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ITEM NO.	DATA AND DATA EXPLANATIONS
②	<p><u>LINE NO. 2</u></p> <p>NAME OF EMPLOYEE - The name of the employee.</p> <p>HOURLY RATE - The hourly or daily rate that an employee will be paid. The rate is reflected to three decimal places. Hourly rates will be coded with an "H" and daily rates will be coded with a "D".</p> <p>NUMBER OF HOURS/DAYS - The number of hours or days worked during the current payroll period. The time unit is reflected to two decimal places. The second three lines (the first four lines if there are no Wages-in-Kind or COLA payments) are reserved for these types of payments.</p> <p>FEDERAL TAX - The amount of federal income tax withheld from an employee.</p> <p>POST RET. - The amount of post retirement contribution deducted from an employee.</p>
③	<p><u>LINE NO. 3</u></p> <p>WARRANT DISTR. CODE - The warrant distribution code.</p> <p>SEX - The sex of an employee.</p> <p style="padding-left: 40px;">M - Male F - Female</p> <p>M/S - The marital status of an employee.</p> <p style="padding-left: 40px;">S - Single M - Married D - Divorced W - Widowed</p> <p>FICA - The FICA class code of the employee code of the employee.</p> <p style="padding-left: 40px;">A - Member of contributory retirement plan.</p>

March 1, 1988

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ITEM NO.	DATA AND DATA EXPLANATIONS
	<p>B - "Old" Class B member of contributory retirement plan without Social Security or Medicare (police officers and firefighters on March 31, 1986 payroll, members who previously elected not to join Social Security, employees with J-1 or F-1 visas, etc.).</p> <p>C - Member of noncontributory retirement plan.</p> <p>D - "NEW" Class B member of contributory retirement plan with Medicare and no FICA (police officers and firefighters hired after March 31, 1986, etc.).</p> <p>E - Employees with only Medicare coverage (student help, temporary hires, etc.).</p> <p>N - Employees exempt from retirement, FICA, and Medicare ("N" employees on March 31, 1986 payroll, students working in their educational institutions, mandatory exclusions).</p> <p>S - Employees with only Social Security (substitute teachers).</p> <p>RET. - The retirement membership group code of the employee.</p> <p>1 - General employees of the State.</p> <p>2 - Teachers, including University of Hawaii professors, instructors, lecturers, etc.</p> <p>3 - General employees of the Counties.</p> <p>4 - Police officers and firefighters.</p> <p>5 - Judges (Circuit, Appellate and Supreme Court only; District Court judges are excluded).</p> <p>6 - Elected officials (excludes members of the Board of Education or trustees of the Office of Hawaiian Affairs).</p> <p>7 - Certain County sewer workers as defined in Chapter 88-21.</p> <p>8 - Adult corrections officers, investigators of the attorney general's and public prosecutor's offices.</p>

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ITEM NO.	DATA AND DATA EXPLANATIONS
	<p>N - Not eligible for membership in the ERS.</p> <p>C - Sabbatical retirement buyback.</p> <p>IS - The island code indicating the island on which an employee is employed.</p> <p>WORK WEEK CODE - Reserved for future use.</p> <p>OT CODE - Reserved for future use.</p> <p>TYPE EMPL. CODE - Reserved for future use.</p> <p>STATE TAX - The amount of state income tax withheld from an employee.</p> <p>ADD'L RET. - The amount of additional retirement contribution deducted from an employee.</p>
④	<p><u>LINE NO. 4</u></p>
	<p>MEDICARE TAX - The amount of medicare tax withheld from an employee.</p>
⑤	<p><u>LINE NO. 5</u></p>
	<p>BU - The collective bargaining unit code of the employee.</p> <p>WARRANT NO. OR BANK CODE - The number of the PAYROLL WARRANT issued to an employee or the agent code identifying a bank or agent to which an employee's net salary is assigned.</p> <p>STATE EXEMPT - The number of exemptions claimed by an employee for state income tax withholding purposes.</p> <p>FED'L EXEMPT - The number of exemptions claimed by an employee for federal income tax withholding purposes.</p> <p>(Note: The accepted Julian dates for State and Federal withholding exemptions are printed immediately after the number of Federal exemptions. The dates are printed when the Payroll Register is generated for each payroll period.)</p>

March 1, 1988

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SECTION 844: PAYROLL REGISTER, STATE ACCOUNTING FORM D-95

ITEM NO.	DATA AND DATA EXPLANATIONS
	<p>NEXT PERIOD GROSS - Reserved for future use.</p> <p>TOTAL GROSS - The total amount of gross pay of an employee for this pay period.</p> <p>TOTAL DEDUCTIONS - The total amount of deductions withheld from an employee's current pay.</p> <p>NET PAY - The net amount of pay for an employee. If the net amount is assigned to a bank, the characters "B/A" will be printed on the immediate right of the amount.</p> <p>(A) The summary payroll totals of gross pay, each deduction and net pay. These summary totals are printed on the last page for each payroll number and on the last page for the total State payroll.</p>

EXHIBIT A: SAMPLE REPORT KEYED TO EXPLANATION OF REPORT NO. PRW241
(Detail Section)

STATE COLLECTOR (CENTRAL PAYROLL)

STATE OF HAWAII
PAYROLL REGISTER

July 15, 1987

24

A63

AGRICULTURE

EMPLOYEE ID	NAME OF EMPLOYEE	UNIFORM ACCOUNTING CODE	PERCENT	CURRENT GROSS	GROSS PAY	NET PAY	FEDERAL TAX	STATE TAX	MED. INSURANCE	RETIRED	DEDUCTIBLE				DEDUCTIBLE				
											AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
575-60-4038	TYSON, ELOISE	90002C912A80020000699		966.50	69.10	57.99	50.719	86349	10.13	MV763	82154	2425							
575-04-9297	UYEHARA, DWIGHT	90002C6086A76320000620		605.50	43.29	00	SD705	87141	847	MD70111187196	1240								
576-22-9120	WILLAR, RICHARD S	90002C6086A81320000620		605.50	104.30	85.83	SD715	86349	1384	MD70121287106	3194								
576-74-6190	WALKER, MICHAEL S	90002C6096A01020000110		1375.00	98.31	00	PK770	87155	1500	MD70121187196	1038								
576-51-7824	YOUNG, ANDREW	90002C6096A0102000140		1375.00	1204.1	00	PK770	82215	1500	MD70121187196	1038								
575-42-0819	YUEN, IRENE	90002C6101A05020000520		1430.50	1028.2	00	UF002	87098	100	SD719	86349	1384							
576-24-1950	ZUKEMURA, CHARLES	90002C6101A05020000520		1366.50	977.0	8199	SD719	36349	1333	MV763	73276	3033							
							PK770	87034	1500	MD70121187196	1038								
							CU016	80312	12500	ED601	84156	950							
TOTAL (A63)																			
20701311	9853446	10847865	.00	1465908	2666748	1299511	.00	385196	69750	1548262	35999								
4170118	6677747	.00	47250	00	702508	210759	1946	26222	00	15700	1449535								

EXHIBIT B: SAMPLE REPORT KEYED TO EXPLANATION OF REPORT NO. PRW241
(Total Summary Section)

STATE COMPTROLLER CENTRAL PAYROLL

STATE OF HAWAII
PAYROLL REGISTER

July 15, 1987

FINAL TOTALS

SOCIAL SECURITY NO.		EMPLOYEE NO.		UNIFORM ACCOUNTING CODE					PERCENT	CURRENT GROSS	CASES IN HAND	COLA	FICA TAX	REG NET	DEDUCTIONS				DEDUCTIONS				
NAME OF EMPLOYEE				APPRO. DIVISION	ORG. DIVISION	OBJECT	FUNCTION	LOCATION	PROJECT	AMOUNT	EMPLOY. RATE	NUMBER OF HOURS/DAYS	FEDERAL TAX	POST RET.	FEDERAL TAX	POST RET.	ASSIGNMENT NO.	DEDUCTIBLE AMOUNT	ASSIGNMENT NO.	DEDUCTIBLE AMOUNT	ASSIGNMENT NO.	DEDUCTIBLE AMOUNT	
NEXT PERIOD GROSS		TOTAL GROSS		TOTAL DEDUCTIONS		NET PAY																	
[Empty rows for employee data]																							
TOTAL EMP. GROSS		TOTAL REG. NET		NET PAY		NET PERIOD GROSS		FICA TAX		FEDERAL TAX		STATE TAX		MEDICARE TAX		MEDICAL		DENTAL		CREDIT UNION		TOTAL SHOWN	
3,902,609.59		1,720,016.96		2,182,592.63		360.77		241,891.35		477,140.99		22,706.14		5,194.84		52,281.67		3,519.82		25,763.33		3,500.76	
BASEMENT NET		ASSIGNMENT NET		BASES IN HAND		AUTO GROSS IN HAND		COLA		REG NET		POST RET.		ACTUAL NET		P. NET		TAX SHOWN		CREDIT BAL.		TOTAL SHOWN	
622,963.22		1,559,629.40		162.73		360.77		135.37		100,553.76		29,744.09		381.21		8,864.39		138,347.24		2,341.66		1,715,596.4	

March 1, 1988