Earning Amount. To verify this is correct, do the following: (remember ignore the rate column)

Note: Salary scales are available in the BEU Documents-Contract folder on the BEU website, https://brookline.massteacher.org/local-contracts/

1a. Salary for Unit A: Look up your base annual pay on the salary scale and multiply your base salary by your FTE, Full-Time Equivalency.

1b. Salary for Unit B: Multiply your daily rate in the contract by the number of days stipulated in Section 4.1.

1c. Salary for Para Unit A: Look up your hourly pay on the salary scale. Multiply your hourly rate by your average hours worked per day (your weekly hours divided by 5), then multiply that by the number of days per year you work. This is 260 days for full-year employees; 183 days for first year school-year employees; and 189 days for the rest of the school-year employees.

2. Add earnings amount. Add all the regular earnings under the amount column for your week including Regular pay, Sick pay, Accruals, A days, etc. (Do not include any workshop, overtime, extra comp, or longevity).

3. Check for accuracy. Multiply the amount you calculated in step 3 by 21 (This should equal the amount you calculated in Step 2 (base salary times FTE)

Longevity
You will receive longevity (listed on the separate line in the earnings section) if you have been in the Brookline Public School system long enough and are at the maximum of your salary scale. First calculate your years of service that count toward longevity by counting the number of years since you were first employed and subtracting any years you were on full-time unpaid leave (do not count the current year). The seniority report contains this information also. Then look up the corresponding amount below and prorate it (multiply it) by your FTE.

In Unit A or B

<table>
<thead>
<tr>
<th>Years of Continuous Service</th>
<th>Eff. 9/1/10</th>
<th>Eff. 9/1/12</th>
<th>Eff. 9/1/13</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than 10...but less than or = to 14</td>
<td>$927</td>
<td>$945</td>
<td>$964</td>
</tr>
<tr>
<td>More than 14...but less than or = to 19</td>
<td>$1,185</td>
<td>$1,208</td>
<td>$1,233</td>
</tr>
<tr>
<td>More than 19...but less than or = to 24</td>
<td>$1,957</td>
<td>$1,996</td>
<td>$2,036</td>
</tr>
<tr>
<td>More than 24</td>
<td>$2,215</td>
<td>$2,259</td>
<td>$2,305</td>
</tr>
</tbody>
</table>

In Parapro Unit A and have more than 9 Years of Continuous Service - $557.34

Pension Contribution
Pension deductions are the product of all your contracted and annual earnings. Unit B & Unit A Teachers can find info here: https://mtrs.state.ma.us/service/your-membership/. Paraprofessionals should contact payroll with questions.

Union Dues
- Pay for your representation and advocacy at the local, state, and national levels (BEU, MTA, NEA)
- Union dues are deducted 20 times a school year, skipping the first check in September.
- Dues levels vary by position and how much you work. The main dues levels are as follows:

Unit B and those on the Unit A Teachers' Schedule
- More than .5 ..............................................$976.00 per year or $48.80 per paycheck
- Less than .5.................................................$499.00 per year or $24.95 per paycheck
- More than $18,000/year..............................$252.00 per year or $12.60 per paycheck
- Less than $9000/year..................................$163.00 per year or $8.15 per paycheck

Education Support Personnel (Paraprofessionals, Lab Technicians, etc.)
- More than .5 ..............................................$323.00 per year or $16.15 per paycheck
- Less than .5.................................................$174.00 per year or $8.70 per paycheck
- More than $18,000/year..............................$200.00 per year or $10.00 per paycheck
- Less than $9000/year..................................$126.00 per year or $6.30 per paycheck

BEU Supplemental (for problems or questions, contact Jess, beu-mta@hotmail.com or 617-277-0251)
Currently used for Long-Term Disability Insurance Premiums

NOTES FROM THE INSIDE

Paystub Reader 2018-2019
There are 3 parts to this document:

1. The front panel contains general explanations.
2. The inside has a sample paycheck along with some explanations.
3. The back panel has more detailed information referring to the sample paycheck and information on the inside

GENERAL INFORMATION ABOUT YOUR PAYCHECKS AND PAYSTUBS

- Keep your paystubs; keep them all; keep them for a long time—at least five years.
- You can refer to the last statement of the calendar year for tax purposes, especially to know the amount of union dues deducted.
- Check each paycheck and paystub - it may be hard to remember if you have direct deposit. We know many people do not look at their paystubs, but a few minutes every two weeks is well worth the effort. Checking your paystub is the same as counting change from a store, but the stakes are much higher.
- You should examine carefully your paystub whenever your net pay changes.
- Use this document now to check your paystub and file it away for future reference. Items in bold in this document are the items you should be certain to examine carefully. This Paystub Reader can be also be found in the Member Information and Forms section of the BEU website, https://brookline.massteacher.org/documents/member-information/
- You receive 21 paychecks per school year (except Parapro 12 month positions, who receive 52). You should receive 20, 21 or 22 paychecks per calendar year, but usually 21.
- If you have a problem or questions contact the payroll department first. If you need further help, please make a copy of your paycheck and attach a question or description of the problem and send an email to, beu-mta@hotmail.com

Bought to you by the Brookline Educators Union with help from the Brookline Payroll Department.
April, 2019
Your Earnings which could include:
- Regular Pay
- Longevity/ELBO payments
- Benefit days (sick, A, etc.)
- Release
- Other Comp
- Other work

Units A & B should ignore the numbers in the Rate column (they are manufactured rates created so that we can be paid on an annual basis using an hourly-based payroll system). Para rates are correct.

Hours (for 2 week period). For those in Unit B and most on the Teachers' Salary Scale, these hours are artificially set to 60 per 2 week period. For 10 month Paras these numbers are prorated to reflect income spread for 21 paychecks. For all others, these hours should reflect how much you work in your 2-week period.

Direct Deposits
- Tells where your pay is routed (but only the last four digits for security purposes)
- You can designate up to three accounts
- Check the statements of these institutions to be sure the funds make it into your account(s)
- If you are interested in having your pay deposited directly into your checking, savings or credit union account, see Payroll for the application form. It's a very simple process.

The YTD Amt (year to date amounts) are the total earnings and deductions since January 1st (not September 1st).

Your Paycheck
If you have direct deposit, this is nothing (as is the case in this example)

Benefit Day Accrual
- For your personal "bank" of Sick Time and Administrative Time, listed in hours
- To calculate the number of days, divide by the average number of hours you work per day (calculate this by dividing the hours listed in the earnings section by 10 - this is artificially set to 6 for many professionals)
- Sick: you get 12 sick days (Units A, B & 12 month Para's) or 11 days (Para unit) per year. Sick time accumulates year to year without limit
- A days: you get 4 Administrative days (Units A& B), 2 days (Para unit) per year. Any Administrative time remaining after the school year gets converted to sick time in September

Taxes
To change the amount of federal and state taxes withheld, fill out forms W-4 (federal) and M-4 (state). You would do this so that your taxes withheld closely match the taxes due at the end of the year. Note: Medicare Tax is required for everyone hired after April 1, 1986.

Deductions include:
Health and Life Insurance
- Your coverage is from September 1 to August 31
- Taken in pre-tax dollars if it has '125'
- You can check the amounts at https://www.brooklinema.gov/DocumentCenter/View/568/Group-Health-Insurance-Rates---ActiveNon-Medicare-PDF

Flexible Spending Accounts ("pre-tax funds")
- Flex Dep: up to $5000 year for dependent care
- Flex Med: up to $3000 a year for medical expenses
- Flex Admin: monthly administrative fee

403(b)/TSA deductions
- Listed by name of provider
- Check your providers quarterly statement to be sure these funds made it into your account

Deductions for union dues and BEU Supplemental
- See back panel for details