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Pursuant to LRS 42:19A (1)  
any matter not on the published agenda  
may be taken up by board only upon  
unanimous approval of the members  
present.

An individual wishing to place a matter  
on the agenda shall submit a request to  
the Superintendent at least eight (8)  
days prior to the meeting date, stating the  
nature of the matter and the time required  
to present it. (CPSB Policy File: BCBI)

**AGENDA**  
**CALCASIEU PARISH SCHOOL BOARD**  
**LONG RANGE PLANNING COMMITTEE**  
**3310 BROAD STREET**  
**LAKE CHARLES, LOUISIANA**  
**Tuesday, September 26, 2023**

- 1. Prayer/Pledge—** Russell Castille
- 2. Roll Call**
- 3. Presentation and Take Appropriate Action**
  - A. HVAC Plan/Shannon LaFargue (information available at board meeting)
  - B. JCI Updates/Shannon LaFargue
  - C. Bi-Monthly Payroll/Wil Bourne/For Information Only
  - D. Strategic Plan Initiative Focus/Shannon LaFargue
- 4. Adjourn Meeting**

## ITEM #3

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Semi-Monthly Payroll Feasibility Assessment (For Information Only)  
DATE: September 21, 2023

Previously, it was requested of staff to evaluate the feasibility and cost of converting to a semi-monthly payroll system as opposed to the current monthly payroll system.

The regular payroll process includes but is not limited to 1) reviewing pay records for accuracy and making adjustments where needed, 2) reviewing tax, retirement and local deduction setups, 3) making retirement adjustments, 4) adjusting absences for Leave Corrections, Leave without Pay, Medical Leaves, Suspensions, and Terminations, 5) inputting missing absences, 6) setting up court ordered Garnishments, and 7) making insurance deduction adjustments. All these things and more must be accomplished before actually running the payroll. Essentially, all of the workload for these and other various processes would simply double and cannot be accomplished on shorter timeframes with existing personnel. Additionally, significant changes to employee records, software setup and procedures would be required.

Attached is the staff's assessment of feasibility, required changes, effects and estimated costs. Backup documentation has been provided on items of cost as appropriate.

## **Semi-Monthly Payroll Research**

Calcasieu Parish School Board issues requiring research

### **1 September pay cycles will have to be eliminated (about 1800 converted)**

Personnel receiving their 1st check of new year in September being switched to August for 1st check of new year. These employees represent an added pay cycle that requires separate checks during summer months. Need to realign with all other employees to eliminate the pay cycle. Will cause essentially 13 months of pay in calendar year of realignment for these people.

### **2 1st of month pay cycles will have to be eliminated (about 180 people to be converted)**

Personnel who previously elected to receive their December pay the first working day of January instead of last working day of December. These employees represent an added pay cycle as well that requires separate checks during Christmas break. Need to realign with all other employees to eliminate the pay cycle. Will cause essentially 13 months of pay in calendar year of realignment for these people and 14 months of pay if they are also a September pay cycle employees (See 1 above).

### **3 Supplemental Pays? Turn in every 15 days. ISI, Interventionists, EDP, etc.**

Extra work on school site administrators & clerical staff. Supplemental pay documentation will need to be submitted twice per month instead of once. Also must be processed twice per month in P/R department.

### **4 Attendance - Upgrade system to allow for real-time attendance tracking.**

Current AESOP system is not linked with P/R software system. Currently requires importing AESOP data monthly, verifying data, accuracy checks, document reviews, leave balance checks, time dockings. (See attached cost proposal)

### **5 Substitute pays (do twice per month?) Would need info twice monthly**

Extra work on clerical staff at school sites. Supplemental pay documentation will need to be submitted twice per month instead of once. Also must be processed twice per month in P/R department.

### **6 Will more than likely have to convert teachers to be paid over 10 months, not 12.**

Having 9, 10 and 11 employees paid semi-monthly over 12 month pays would create a situation of having to run 10 payrolls in 8 days from July 1-13th (8 work days) to create the accrued July & August payrolls to comply with mandatory TRSL reporting requirements in July. We can realistically run only 1 payroll per day due to preparation of the payroll to run and because it takes about 6 hours for the computer to process and users cannot be in system at that time making any record changes.

### **7 Due to item 7, we would have to consider creating a deferred pay system with processes and procedures that do not exist now.**

A deferred pay system would involve allowing employees to voluntarily have a post-tax deduction held from their semi-monthly checks for the CPSB to hold and pay to them in July and August. It would be paid to them through an Accounts Payable check (involving another department and additional workload there) in July and August. Every employee selecting this option would have to be set up as a vendor in our A/P system. Every employee's payment in July and August (4 checks) would have to be individually created in A/P which may require hiring temporary help or another clerk. (this cost is unknown and not included in cost estimate)

### **8 Standard P/R Deductions**

All standard deduction tables (medical, dental & life insurances, all cafeteria plan deductions, union dues, etc.) will need to be created to deduct twice monthly over 10 months (instead of 12) for all non-12 month employees. 12 month employees would need new tables to deduct twice monthly over 12 months. (See item 7)

### **9 Non-standard Deduction (non-table based) must be reviewed each P/R run for available balance and manual corrections**

All non-standard deductions such as current garnishments, annuities, United Way, Dewanna's Closet, credit union, etc. (over 13,000) will need to be individually recalculated for each affected employee to deduct twice monthly over 10 months (instead of 12) for all non-12 month employees. 12 month employees would need recalculation to deduct twice monthly over 12 months. This can only be done manually in each employee's setup. (See item 7)

**10 Sales Tax & other one time pay supplements.**

Sales Tax & other one time pay supplements paid to employees who quit and don't earn the full amount will have smaller final semi-monthly checks to recover overpays (unearned portion). Recovery is difficult now when they have larger monthly checks.

**11 P/R-PERS Staff would have to be added (estimated 8 people, there is currently limited space in building, may not be enough space).**

See attachment for additional staff cost estimate. Building would have to be modified somehow to allow housing of estimated staff that would need to be added. Cannot currently estimate cost of modifying building.

**12 Risk Management staff - Add 1 clerk to handle insurance changes faster (\$29K)**

Changes to employee insurance and cafeteria deductions is handled by clerks in Risk Management department. Due to shortened time between change requests and employee's next semi-monthly paycheck reflecting change it is anticipated an extra clerk will be needed for processing the changes on a shortened timeline.

**13 Transportation staff - Add 1 clerk to handle bus split supplemental pay reports faster (\$29K)**

Tracking and creation of supplemental pay reports for bus route splits is handled by a clerk in the transportation department. Due to shortened time between split occurrence the next payroll run it is anticipated an extra clerk will be needed for processing the route split supplementals on a shortened timeline.

**14 Procedures being done at school sites must be handled faster by principals & clerks and reported twice per month instead of once.**

Absence approvals, absence reconciliations, principal signed attendance verifications, leave documentation, notification of terminations, retirements, and leaves without pay have to be timely submitted to prevent paying terminated employees. School size may require additional clerks at added cost that cannot be estimated at this time for timely processing to prevent paying terminated employees. (this cost is unknown and not included in cost estimate)

**15 Short holiday months (procedures on even shorter time windows).**

Any P/R and personnel staff involved in payroll processing would have to work during holiday breaks or in the days leading up to the break to achieve timely payroll checks. This would involve overtime. Cost cannot be estimated at this time.

**16 Taxes deducted on a semi-monthly basis are no different than on a monthly basis.**

The semi-monthly IRS tax tables were used to calculate 9 different tax scenarios for 3 salary levels, The largest difference for taxes withheld in a month was 10 cents. (See attached worksheet)

**17 Last paycheck before Christmas break for all employees would be 1/2 of what it is now.**

**Calcasieu Parish School Board  
Estimate of costs to convert to semi-monthly payroll checks**

**Note: The costs included in this estimate are considered to be the minimum costs that would be incurred to convert to this process. Other unforeseen costs could occur that are not identified below.**

	<b>NEW COST</b>	
Bank fees and ACH transaction charges	\$ 15,600	Avg. monthly cost \$1,300 currently, would double to \$31,200
Absence Mgmt-Real time & attendance software upgrade	\$ 59,809	annually
Software implementation cost of upgrade	\$ 7,500	one-time
Opportunity cost of bank account interest due to negative cash-flow effects of extra payrolls	\$ 250,000	annually

	<b>Salary</b>	<b>Benefits</b>	<b>Total</b>
1 P/R Supervisor (\$73,292-Step 1)	\$ 73,292	\$ 21,988	\$ 95,280
1 Personnel Supervisor (\$73,292-Step 1)	\$ 73,292	\$ 21,988	\$ 95,280
3 Payroll clerks (\$25,399-Step 10)	\$ 76,197	\$ 22,859	\$ 99,056
3 Personnel clerks (\$25,399-Step 10)	\$ 76,197	\$ 22,859	\$ 99,056
1 Transportation P/R clerk (\$25,399-Step 10)	\$ 25,399	\$ 7,620	\$ 33,019
1 Risk Management clerk (\$25,399-Step 10)	\$ 25,399	\$ 7,620	\$ 33,019
Projected Staff increase annual cost	\$ 349,776	\$ 104,933	\$ 454,709

Furniture & equipment for new staff (\$4,800 per person)

Building/office modifications

Workers Comp payroll processing

1-time costs	Added Annual Cost	Total 1st Yr Cost
\$ 55,500	\$ 780,118	\$ 835,618

**Cost totals**



CALCASIEU PARISH SCHOOL BOARD  
 CALCASIEU PARISH SCHOOLS  
 3310 BROAD ST  
 LAKE CHARLES LA 70615-0000

BANK FEES

**Account Analysis Statement**

RELATIONSHIP OFFICER: JANET L MCCLENDON  
 RELATIONSHIP OFFICER PHONE NUMBER: 337-312-7103  
 ACCOUNT: 20001428373  
 FOR THE MONTH OF FEBRUARY 2023

<b>Earnings Credit Rate</b>		Average Ledger Balance	\$152,197,861.00
Positive Collected Balance	0.00%	Less Average Float	\$473,699.00
Negative Collected Balance	10.00%	Average Collected Balance	\$151,724,162.00

<b>Reconciliation</b>		<b>Balance Amount</b>
Average Positive Collected Balance		\$151,724,162.00
Less Reserve Required @ 0%		\$0.00
Net Positive Collected Balance		\$151,724,162.00
Less Compensation Balances		\$0.00
Balance Available for Services		\$151,724,162.00
Average Negative Collected Balance		\$0.00

<b>Bank Fees</b>		<b>Fee Amount</b>
Earnings Credit Allowance		\$0.00
Less Fee For Negative Balance		\$0.00
Less Fees For Bank Services		\$1,338.84
Net Bank Fees (Eligible for Earnings Credit)		\$1,338.84
Net Bank Fees Waived		\$0.00
Total Fee Based Charges (Not Eligible for Earnings Credit)		\$0.00

Service	Unit Price	Volume	Total Price	Balance Equivalent
<b>ACH</b>				
250302 ACH Return Item-Debit/Credit	\$0.000	6	\$0.00	\$0.00
259999 ACH Originated Same Day Credit	\$1.250	78	\$97.50	\$0.00
250101 ACH Originated Credit	\$0.100	5,775	\$577.50	\$0.00
250120 ACH Originated Addenda	\$0.000	5	\$0.00	\$0.00
250501 ACH Transmission-Per File	\$5.000	10	\$50.00	\$0.00
250700 ACH Activ Rpt Electronic Rpt	\$0.000	1	\$0.00	\$0.00
251050 ACH Positive Pay Monthly Maint	\$40.000	1	\$40.00	\$0.00
<b>INFORMATION REPORTING</b>				
99999 ACH Activ Rpt Elec-Addl Acct	\$0.000	2	\$0.00	\$0.00
40005Z Treasconnect Maint 6-10 Accts	\$0.000	1	\$0.00	\$0.00
35012Z Treasconnect Intra-Bank Tfr	\$0.000	8	\$0.00	\$0.00
251100 Treasconnect ACH Module	\$20.000	1	\$20.00	\$0.00
350600 Treasconnect Wire Module	\$0.000	1	\$0.00	\$0.00
150410 Treasconnect Stop Pmnt-6 Mon	\$0.000	2	\$0.00	\$0.00
Treasconnect Special Reports	\$0.000	1	\$0.00	\$0.00
<b>CASH PROCESSING</b>				
100010 Branch Deposited Coin-Currency	\$0.000	1	\$0.00	\$0.00
<b>ACCOUNT ANALYSIS</b>				
010101 Deposits	\$0.250	21	\$5.25	\$0.00
010100 Checks/Items Paid	\$0.090	1,124	\$101.16	\$0.00



CALCASIEU PARISH SCHOOL BOARD  
 CALCASIEU PARISH SCHOOLS  
 3310 BROAD ST  
 LAKE CHARLES LA 70615-0000

## Account Analysis Statement

RELATIONSHIP OFFICER: JANET L MCCLENDON  
 RELATIONSHIP OFFICER PHONE NUMBER: 337-312-7103  
 ACCOUNT: 20001428373  
 FOR THE MONTH OF FEBRUARY 2023

Service		Unit Price	Volume	Total Price	Balance Equivalent
250201	Electronic Deposit	\$0.000	93	\$0.00	\$0.00
250200	Electronic Paid Item	\$0.000	50	\$0.00	\$0.00
000076	Total Interest Paid	\$0.000	5,820	\$0.00	\$0.00
100400	Return Item Process-Regular	\$10.000	2	\$20.00	\$0.00
010000	Demand Deposit Acct Maint	\$0.000	1	\$0.00	\$0.00
ITEMS DEPOSITED					
100224	Transit	\$0.050	16	\$0.80	\$0.00
WIRE TRANSFER					
350300	Wire Incoming Fed Transfer	\$4.000	1	\$4.00	\$0.00
350104	Wire Outgoing Web Freeform	\$4.000	31	\$124.00	\$0.00
REMOTE DEPOSIT CAPTURE					
101300	Remote Capture Web Maint	\$12.000	1	\$12.00	\$0.00
101320	RDC Items-Web	\$0.120	305	\$36.60	\$0.00
ACCOUNT RECON					
150120	Check Issued Items	\$0.000	968	\$0.00	\$0.00
200310	PPR Disb Recon Rpt Pd/Outstnd	\$0.070	1,123	\$78.61	\$0.00
150322	Pos Pay Returns	\$0.000	1	\$0.00	\$0.00
20001Z	PPR Disb Rcn Full Pospay Maint	\$125.000	1	\$125.00	\$0.00
20001Z	Positive Pay W/Recon	\$0.040	1,123	\$44.92	\$0.00
Totals:				\$1,338.84	\$0.00



# INVOICE

Acct #: 14921  
#INVUS187739

*ABSENCE MANAGEMENT  
CURRENT COST*

Accounts Payable  
Calcasieu Parish School Dist  
Po Box 800  
Lake Charles LA 70602

**Start Date:** 7/1/2023  
**Due Date:** 7/31/2023

### PAYMENT INFORMATION

**Please send checks to:**

Frontline Technologies Group LLC  
PO Box 780577  
Philadelphia, PA 19178-0577

**To make payment via ACH/EFT:**

Bank Name: Wells Fargo, N.A.  
Account Name: Frontline Technologies Group LLC  
ABA/Routing #: 121000248  
Account #: 4121566533  
Swift Code: WFBIUS6S

Please include the invoice number in the memo of your check or ACH payment to ensure timely processing.

Please send remittance advice to [Billing@FrontlineEd.com](mailto:Billing@FrontlineEd.com).

You can find a copy of our W9 at <http://help.frontlinek12.com/WebNav/Docs/FrontlineEducationW9.pdf>.

Qty	Description	Start	End	End User	Rate	Amount
1	Absence & Substitute Management, unlimited usage for internal employees	7/1/2023	6/30/2024	14921 Calcasieu Parish School Dist	\$57,450.00	\$57,450.00

Your timely payment is important to maintain a continuous subscription status and allow for delivery of services. Our billing system tracks by contract, not PO#. Therefore, we are unable to address questions based on PO#. If information is needed about your PO#, please contact your organization's financial department.

SUBTOTAL \$57,450.00

**TOTAL DUE** \$57,450.00  
by 7/31/2023





John Snyder  
Payroll Supervisor  
Calcasieu Parish School Board  
Lake Charles, Louisiana

*NEW COST FOR REAL-TIME  
ATTENDANCE TRACKING*

Dear John Snyder:

Thank you for requesting a proposal and pricing for Absence & Time Solution.

Frontline Education is the leading provider of school administration software, empowering strategic K-12 leaders with the right tools, data and insights to proactively manage human capital, business operations and special education.

Frontline has a proven 20-year track record of supporting districts with secure, reliable software built exclusively for K12 districts. More than 12,000 educational organizations, including over 80,000 schools and millions of educators, administrators and support personnel from all over the United States partner with Frontline.

This proposal contains descriptions of the applications within Absence & Time Solution and investment estimates including: annual subscription fees, one-time implementation fees, and administrator training with related terms and conditions.

We look forward to partnering with you to implement Absence & Time Solution in support of your district's strategic initiatives.

Sincerely,

Stephanie Brain

sbrain@frontlineed.com



## REVIEW OF ABSENCE AND TIME

**Frontline Absence & Time** provides a unified solution for managing both absence and time, allowing districts to manage employee absences and quickly find qualified substitutes to support uninterrupted student learning, accurately track employee time to monitor labor costs and ensure compliance, gain real-time visibility into who is working in their schools, and benchmark employee absence data against national, state and regional KPIs.

**Time & Attendance** enables districts to effectively and accurately manage and report on employee time to improve accountability, save time, keep labor costs under control, gain real-time visibility into who is working in their schools and ensure compliance with labor laws.



## INVESTMENT SUMMARY

(Proposal pricing expires on 10/19/2023)

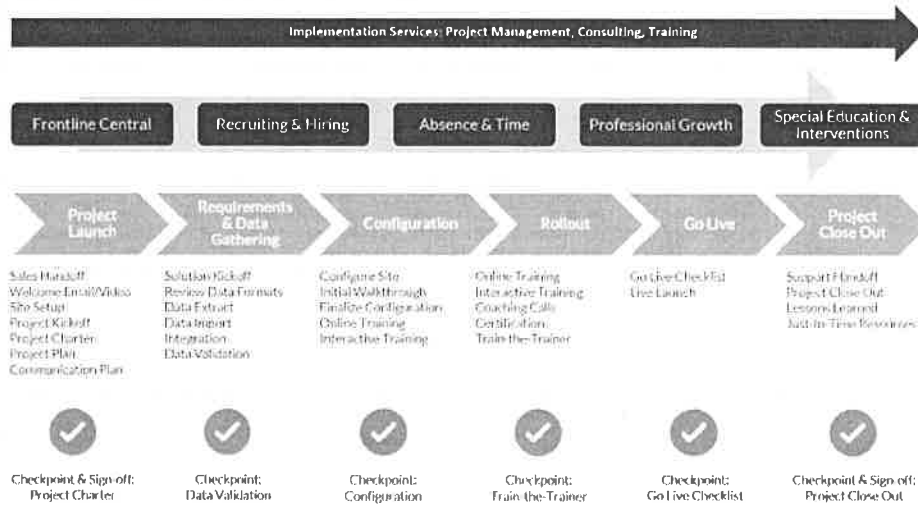
End User	Description	Start Date	End Date	Amount
Calcasieu Parish School Board	Time & Attendance, unlimited usage for internal employees	10/19/2023	6/30/2024	\$41,784.37
Calcasieu Parish School Board	Frontline Implementation			\$7,500.00
<b>INITIAL TERM TOTAL</b>				<b>\$49,284.37</b>

End User	Description	Start Date	End Date	Amount
Calcasieu Parish School Board	Time & Attendance, unlimited usage for internal employees	7/01/2024	6/30/2025	\$59,809.00
<b>RECURRING TOTAL</b>				<b>\$59,809.00</b>

# Statement of Work: Time and Attendance Implementation Services

## Introduction

Frontline Education provides a comprehensive implementation methodology and expert resources to partner with your project team throughout the implementation,



## Scope/Deliverables

### Project Management, Training & Consulting

- Project Kickoff Call
- Business Process Review: review of internal process for a Client's time and attendance workflow and best practice recommendation to optimize system functionality.
- Train-the-Trainer Model: blended learning consisting of online, self-paced courses and instructor-led remote training for the Client project team to gain familiarity with our solutions for implementation, administration and to train end users
- Role-based Learning Center: ongoing, anytime access to knowledge base articles available to all district staff
- Project Status Monitoring: periodic review of project progress to planned project milestones throughout implementation
- Project Close Out Call

### Configuration

System configuration is accomplished through a blended approach of pre-configuration, Frontline Education configuration services, and Client configuration activities. Frontline Education will provide configuration services to tailor default setups to your specific needs and provide your project team a head start to configuring the system. Online Training courses and consultation are provided so that your staff can continue configuration for initial setup and to meet your ongoing needs.



Specific examples of configuration services during implementation include --

Setups	Time and Attendance Preconfigured Setups	Frontline Education Configuration Services
Job Type	1	Implementation consultant will assist client on importing up to 1,000 job types.
Position	1	Implementation consultant will assist client on importing up to 1,000 positions.
Staff Group	1	Implementation consultant will assist client on configuring up to 5 employee contract types.
Accrual Profile	N/A	Implementation consultant will assist client on configuring up to 4 unique leave accrual policies.
Pay Period	1	Up to 4
Account Allocation	N/A	Based on State or Payroll Requirements
Permissions	Set-up Default Permissions	N/A

Note: Employee Pay Rates are out of scope for time & attendance.

## Data Imports

During implementation, we will import the following data formatted to our standard templates, where applicable. Online Training courses and consultation will be provided to show you how to maintain this data on an ongoing basis after the initial import.

- Job Types
- Account Codes & Account Allocations
- Positions
- User Enrollment
- User Assignments
- Work Schedules

## Systems Integration

Integrations exist within Frontline Education solutions and/or with our Featured Partners that are configured and setup as either a flat file transfer or an export/import into an applicable vendor system. Specific examples of configurable integration types include --

- Standard integration with Frontline Education Solution Absence and Substitute Management.
- One established interface with a HRIS/payroll system.
- One established interface with a biometric identification system.
  - An established interface is defined as an integration that is currently established with a vendor and/or requires no development resources.
  - <https://www.frontlineeducation.com/Partners/Find-a-Partner>

## Reporting

- 15 standard reports included in pre-configuration services.
- Client may create additional ad-hoc reporting with "Report Writer" utility



## Additional Optional Services

The following items are outside the standard scope of services and can be accommodated through a change request and additional services and fees.

- Onsite training
- End-user training
- Configuration, Custom Reporting, or Integration services beyond those identified above
- Services beyond the implementation timeframe and project close out
- Customized training materials

## Schedule

On average, a typical Time and Attendance implementation project runs 10 – 14 weeks. Below is an example of a project schedule for implementation. (This is not the actual schedule pertaining to this statement of work.)

Task	Start	End	Dur	2019					
				Jan	Feb	Mar	Apr	May	Jun
Sample Solution Rollout	1/2/19	6/7/19	113	[Progress bar from Jan to Jun]					
Project Kickoff	1/2/19	1/8/19	5	●					
Insights Platform Migration (clients with existing Frontline solutions)	1/14/19	1/25/19	10	●					
Absence & Time: Absence Management	1/14/19	3/1/19	35	[Progress bar from Jan to Mar]					
Absence & Time: Time & Attendance	3/18/19	6/7/19	60			[Progress bar from Mar to Jun]			

Every client is unique and timelines can vary depending on client size, resource availability, and complexity of project. Your Frontline Education Project Manager will work with your team to plan an implementation based on your specifics.

## Client Project Team: Roles & Responsibilities

### Executive Sponsor

- Executive Sponsor: e.g. Superintendent, Assistant Superintendent of HR, HR Director, etc.
- The "lead" contact: responsible for all major project decisions. Initially, involvement level is medium-to-high until all district players and responsibilities established. Executive Sponsor involvement decreases once responsibilities have been delegated.

### System Administrator

- System administrator: e.g. HR admin, payroll, or IT.
- When implementing our time and attendance tool, we encourage districts to have at least two district administrators.
- The "point person" contact: responsible for day-to-day operations, upkeep of system, and user management. This includes (but is not limited to):
  - Create/edit/delete: job types, positions, staff groups, accrual profiles, pay periods, account allocations, permissions, work schedules, and calendar groups and events
  - Manage timesheets and workflow: collection, correction, approval, and extraction for pay
  - Enroll and invite users and manage user position assignments
  - Manage users' absence reason balances, including comp time
  - Configure system preferences



## IT Department

- Establish IP ranges for restricting clock access
- Install and manage clock hardware
- Hardware support is the responsibility of the client

## Assumptions

- Frontline Education and Client will provide consistent, named resources to fill project roles throughout project timeline.
- Frontline Education and Client will use a collaborative approach to ensure implementation success.
- Client will provide subject matter experts familiar with organizational policies and procedures throughout the project.
- Frontline Education assumes that all data to be imported will be validated as necessary by Client prior to import.
- Client project team will complete online courses, attend instructor-led training, participate in project status calls, and complete project tasks as planned.

## Implementation Policies

- Change Management Process: Should the Client identify additional services as part of this project, Frontline Education will issue a change order identifying impact to project scope, cost, and timeline for Client review and approval.
- A request to delay the Planned Go Live 30 days or more from the original date can result in rework and require additional charges and a change order.
- Services requested after the Project Close Out will require additional charges and a new services proposal.
- Startup Costs are priced with the assumption that implementation will be completed within 120 days after signing. Frontline reserves the right to charge Customers additional service fees for added project costs due to Customer-caused delays occurring after the 120-day implementation period.



**Opportunity cost of bank account interest due to negative cash-flow effects of extra payrolls**

Normal payroll cash outflow is approx. \$20M per month mainly at the end of the month. Converting to semi-monthly P/R would cause \$10M to flow out halfway through the month. Consequently we would earn no interest on cash that is no longer in our bank for a 15 day period. Assume 5% annual interest rate.

	\$	10,000,000
\$10M x 1/2 a month x 5%	\$	250,000

5% interest rate on \$10M unavailable to earn interest for 2 weeks of every month

\*Note: this is a rough ballpark calculation



**2023 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later**  
**Semi-monthly Payroll Period**

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:					If the Adjusted Wage Amount (line 1h) is:				
The tentative amount to withhold is:					The tentative amount to withhold is:				
At least—	But less than—	Plus this percentage	of the amount that the Adjusted Wage exceeds—	At least—	But less than—	Plus this percentage	of the amount that the Adjusted Wage exceeds—		
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$1,154	\$0.00	0%	\$0	\$0	\$577	\$0.00	0%	\$0
\$1,154	\$2,071	\$0.00	10%	\$1,154	\$577	\$1,035	\$0.00	10%	\$577
\$2,071	\$4,881	\$91.70	12%	\$2,071	\$1,035	\$2,441	\$45.80	12%	\$1,035
\$4,881	\$9,102	\$428.90	22%	\$4,881	\$2,441	\$4,551	\$214.52	22%	\$2,441
\$9,102	\$16,329	\$1,357.52	24%	\$9,102	\$4,551	\$8,165	\$678.72	24%	\$4,551
\$16,329	\$20,425	\$3,092.00	32%	\$16,329	\$8,165	\$10,213	\$1,546.08	32%	\$8,165
\$20,425	\$30,060	\$4,402.72	35%	\$20,425	\$10,213	\$15,030	\$2,201.44	35%	\$10,213
\$30,060		\$7,774.97	37%	\$30,060	\$15,030		\$3,887.39	37%	\$15,030
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing</b>				
\$0	\$577	\$0.00	0%	\$0	\$0	\$289	\$0.00	0%	\$0
\$577	\$1,035	\$0.00	10%	\$577	\$289	\$518	\$0.00	10%	\$289
\$1,035	\$2,441	\$45.80	12%	\$1,035	\$518	\$1,220	\$22.90	12%	\$518
\$2,441	\$4,551	\$214.52	22%	\$2,441	\$1,220	\$2,276	\$107.14	22%	\$1,220
\$4,551	\$8,165	\$678.72	24%	\$4,551	\$2,276	\$4,082	\$339.46	24%	\$2,276
\$8,165	\$10,213	\$1,546.08	32%	\$8,165	\$4,082	\$5,106	\$772.90	32%	\$4,082
\$10,213	\$24,666	\$2,201.44	35%	\$10,213	\$5,106	\$12,333	\$1,100.58	35%	\$5,106
\$24,666		\$7,259.99	37%	\$24,666	\$12,333		\$3,630.03	37%	\$12,333
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$867	\$0.00	0%	\$0	\$0	\$433	\$0.00	0%	\$0
\$867	\$1,521	\$0.00	10%	\$867	\$433	\$760	\$0.00	10%	\$433
\$1,521	\$3,360	\$65.40	12%	\$1,521	\$760	\$1,680	\$32.70	12%	\$760
\$3,360	\$4,840	\$286.08	22%	\$3,360	\$1,680	\$2,420	\$143.10	22%	\$1,680
\$4,840	\$8,454	\$611.68	24%	\$4,840	\$2,420	\$4,227	\$305.90	24%	\$2,420
\$8,454	\$10,502	\$1,479.04	32%	\$8,454	\$4,227	\$5,251	\$739.58	32%	\$4,227
\$10,502	\$24,954	\$2,134.40	35%	\$10,502	\$5,251	\$12,477	\$1,067.26	35%	\$5,251
\$24,954		\$7,192.60	37%	\$24,954	\$12,477		\$3,596.36	37%	\$12,477

Federal Income Tax Withholding Calculation

Annual Salary -->	\$ 100,000.00	\$ 60,000.00	\$ 25,000.00
Pay per period -->	\$ 4,166.67	\$ 2,500.00	\$ 1,041.67

Difference between Semi-Monthly tax withholding XZ and monthly withholding for the month.

	\$ -	\$ -	\$ -
	\$ 343.18	\$ 143.18	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 0.02
	\$ 594.17	\$ 227.50	\$ (0.08)
	\$ -	\$ -	\$ (0.10)
	\$ 463.55	\$ 182.88	\$ (0.10)
	\$ -	\$ -	\$ -

**2023 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later**  
**Monthly Payroll Period**

STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:					If the Adjusted Wage Amount (line 1h) is:				
The tentative amount to withhold is:					The tentative amount to withhold is:				
At least—	But less than—	Plus this percentage	of the amount that the Adjusted Wage exceeds—	At least—	But less than—	Plus this percentage	of the amount that the Adjusted Wage exceeds—		
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$2,308	\$0.00	0%	\$0	\$0	\$1,154	\$0.00	0%	\$0
\$2,308	\$4,142	\$0.00	10%	\$2,308	\$1,154	\$2,071	\$0.00	10%	\$1,154
\$4,142	\$9,763	\$183.40	12%	\$4,142	\$2,071	\$4,881	\$91.70	12%	\$2,071
\$9,763	\$18,204	\$857.92	22%	\$9,763	\$4,881	\$9,102	\$428.90	22%	\$4,881
\$18,204	\$32,658	\$2,714.94	24%	\$18,204	\$9,102	\$16,329	\$1,357.52	24%	\$9,102
\$32,658	\$40,850	\$6,183.90	32%	\$32,658	\$16,329	\$20,425	\$3,092.00	32%	\$16,329
\$40,850	\$60,121	\$8,805.34	35%	\$40,850	\$20,425	\$30,060	\$4,402.72	35%	\$20,425
\$60,121		\$15,550.19	37%	\$60,121	\$30,060		\$7,774.97	37%	\$30,060
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing</b>				
\$0	\$1,154	\$0.00	0%	\$0	\$0	\$577	\$0.00	0%	\$0
\$1,154	\$2,071	\$0.00	10%	\$1,154	\$577	\$1,035	\$0.00	10%	\$577
\$2,071	\$4,881	\$91.70	12%	\$2,071	\$1,035	\$2,441	\$45.80	12%	\$1,035
\$4,881	\$9,102	\$428.90	22%	\$4,881	\$2,441	\$4,551	\$214.52	22%	\$2,441
\$9,102	\$16,329	\$1,357.52	24%	\$9,102	\$4,551	\$8,165	\$678.72	24%	\$4,551
\$16,329	\$20,425	\$3,092.00	32%	\$16,329	\$8,165	\$10,213	\$1,546.08	32%	\$8,165
\$20,425	\$49,331	\$4,402.72	35%	\$20,425	\$10,213	\$24,666	\$2,201.44	35%	\$10,213
\$49,331		\$14,519.82	37%	\$49,331	\$24,666		\$7,259.99	37%	\$24,666
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$1,733	\$0.00	0%	\$0	\$0	\$867	\$0.00	0%	\$0
\$1,733	\$3,042	\$0.00	10%	\$1,733	\$867	\$1,521	\$0.00	10%	\$867
\$3,042	\$6,721	\$130.90	12%	\$3,042	\$1,521	\$3,360	\$65.40	12%	\$1,521
\$6,721	\$9,679	\$572.38	22%	\$6,721	\$3,360	\$4,840	\$286.08	22%	\$3,360
\$9,679	\$16,908	\$1,223.14	24%	\$9,679	\$4,840	\$8,454	\$611.68	24%	\$4,840
\$16,908	\$21,004	\$2,958.10	32%	\$16,908	\$8,454	\$10,502	\$1,479.04	32%	\$8,454
\$21,004	\$49,908	\$4,268.82	35%	\$21,004	\$10,502	\$24,954	\$2,134.40	35%	\$10,502
\$49,908		\$14,385.22	37%	\$49,908	\$24,954		\$7,192.60	37%	\$24,954

Annual Salary -->	\$ 100,000.00	\$ 60,000.00	\$ 25,000.00
Pay per period -->	\$ 8,333.33	\$ 5,000.00	\$ 2,083.33

	\$ -	\$ -	\$ -
	\$ 686.36	\$ 286.36	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 93.18
	\$ 1,188.41	\$ 455.08	\$ -
	\$ -	\$ -	\$ -
	\$ 927.09	\$ 365.86	\$ 35.03
	\$ -	\$ -	\$ -

*I.R.S. TAX TABLES*

**2023 Percentage Method Tables for Automated Payroll Systems and Withholding on Periodic Payments of Pensions and Annuities**

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Annual Wage Amount on Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is:					If the Adjusted Annual Wage Amount on Worksheet 1A is:				
At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage or Payment exceeds—	At least—	But less than—	The tentative amount to withhold is:	Plus this percentage—	of the amount that the Adjusted Annual Wage exceeds—
A	B	C	D	E	A	B	C	D	E
<b>Married Filing Jointly</b>					<b>Married Filing Jointly</b>				
\$0	\$14,800	\$0.00	0%	\$0	\$0	\$13,850	\$0.00	0%	\$0
\$14,800	\$36,800	\$0.00	10%	\$14,800	\$13,850	\$24,850	\$0.00	10%	\$13,850
\$36,800	\$104,250	\$2,200.00	12%	\$36,800	\$24,850	\$58,575	\$1,100.00	12%	\$24,850
\$104,250	\$205,550	\$10,294.00	22%	\$104,250	\$58,575	\$109,225	\$5,147.00	22%	\$58,575
\$205,550	\$379,000	\$32,580.00	24%	\$205,550	\$109,225	\$195,950	\$16,290.00	24%	\$109,225
\$379,000	\$477,300	\$74,208.00	32%	\$379,000	\$195,950	\$245,100	\$37,104.00	32%	\$195,950
\$477,300	\$708,550	\$105,664.00	35%	\$477,300	\$245,100	\$360,725	\$52,832.00	35%	\$245,100
\$708,550		\$186,601.50	37%	\$708,550	\$360,725		\$93,300.75	37%	\$360,725
<b>Single or Married Filing Separately</b>					<b>Single or Married Filing Separately</b>				
\$0	\$5,250	\$0.00	0%	\$0	\$0	\$6,925	\$0.00	0%	\$0
\$5,250	\$16,250	\$0.00	10%	\$5,250	\$6,925	\$12,425	\$0.00	10%	\$6,925
\$16,250	\$49,975	\$1,100.00	12%	\$16,250	\$12,425	\$29,288	\$550.00	12%	\$12,425
\$49,975	\$100,625	\$5,147.00	22%	\$49,975	\$29,288	\$54,613	\$2,573.50	22%	\$29,288
\$100,625	\$187,350	\$16,290.00	24%	\$100,625	\$54,613	\$97,975	\$8,145.00	24%	\$54,613
\$187,350	\$236,500	\$37,104.00	32%	\$187,350	\$97,975	\$122,550	\$18,552.00	32%	\$97,975
\$236,500	\$583,375	\$52,832.00	35%	\$236,500	\$122,550	\$295,988	\$26,416.00	35%	\$122,550
\$583,375		\$174,238.25	37%	\$583,375	\$295,988		\$87,119.13	37%	\$295,988
<b>Head of Household</b>					<b>Head of Household</b>				
\$0	\$12,200	\$0.00	0%	\$0	\$0	\$10,400	\$0.00	0%	\$0
\$12,200	\$27,900	\$0.00	10%	\$12,200	\$10,400	\$18,250	\$0.00	10%	\$10,400
\$27,900	\$72,050	\$1,570.00	12%	\$27,900	\$18,250	\$40,325	\$785.00	12%	\$18,250
\$72,050	\$107,550	\$6,868.00	22%	\$72,050	\$40,325	\$58,075	\$3,434.00	22%	\$40,325
\$107,550	\$194,300	\$14,678.00	24%	\$107,550	\$58,075	\$101,450	\$7,339.00	24%	\$58,075
\$194,300	\$243,450	\$35,498.00	32%	\$194,300	\$101,450	\$126,025	\$17,749.00	32%	\$101,450
\$243,450	\$590,300	\$51,226.00	35%	\$243,450	\$126,025	\$299,450	\$25,613.00	35%	\$126,025
\$590,300		\$172,623.50	37%	\$590,300	\$299,450		\$86,311.75	37%	\$299,450

## DEDUCTIONS WITHHELD

### GARNISHMENTS

EMPLOYEE	149
WORKER'S COMP	2
SUBSTITUTES	32

**TOTAL 183**

### ANNUITIES

AIG VALIC	41
AMERICAN FUNDS (40	32
ATHENE USA	12
AUL (403b)	11
AUL (457)	296
GREAT AM. LIFE (403b	7
HORACE MANN	43
MET LIFE	1
NATIONAL LIFE (457)	29
NATIONAL LIFE (403B)	327
ORION (403B)	1
ORION (457)	13
SECURITY BENEFIT	4
VOYA	11

**TOTAL 828**

### FFGA DEDUCTIONS

ALLSTATE ACCIDENT	10
ALLSTATE C W/C	1
ALLSTATE CRITICAL	802
AMERICAN W/C	4
AMERICAN FID - LT DIS	1303
AMERICAN W/C	4
AMERICAN FID - ST DIS	1949
ALLSTATE	1
CANCER PC W/C	1
CANCER POLICY	181
COLONIAL W/C	1
COLONIAL ACCIDENT	67
COMBINED LBT	218
GUARDIAN W/C	1
GUARDIAN CANCER	1229
SUPERIOR W/C	1
SUPERIOR VISION	1502

**TOTAL 7275**

### FLEX PLAN

FLEX PLAN - 125-DAYC	2
FLEX PLAN - 125-MEDI	308

**TOTAL 310**

### HSA DATA

**TOTAL 277**

### TEXAS LIFE

EMPLOYEES	2243
WORKERS COMP	3

**TOTAL 2246**

### AFLAC

TOTAL	51
VARYING AMOUNTS	32
<b>TOTAL</b>	<b>83</b>

**CREDIT UNION 1033**  
**TOTAL 1033**

**DEWANNA'S CLOSET 501**  
**TOTAL 501**

**UNITED WAY 493**  
**TOTAL 493**

**GRAND TOTAL 13229**