

First 2008 Pay Date January 4, 2008

The January 4, 2008, pay – the first to be issued for the new 2008 calendar year – may reflect differences on your pay statement.

The following table provides information on differences in taxes and deductions that *may* be reflected in the pay on January 4, 2008.

Type of Deduction	January 4, 2008
Employee Taxes	
Local Services Tax (LST)	Effective January 1, 2008, the Emergency and Municipal Services Tax (EMST) is being replaced with the LST. Rather than having a lump sum deduction taken from one pay (\$52 maximum) the LST will be prorated over the full calendar year. Since this is a new tax, withholding for the LST will be delayed. Further information on this tax will be distributed when implementation issues are resolved.
Social Security Tax	First pay with 2008 deduction continues at 6.2%. The 2008 compensation limit increased to \$102,000 for a total of \$6,324.
Employee Unemployment Tax	First pay with 2008 deduction decreases from .09% to .06%
Voluntary Post-Tax Employee Deductions (No impact on taxes)	
State Employee Combined Appeal (SECA)	New 2008 deduction will begin, if elected.
System or Campus Foundation	May reflect first pay with 2008 deduction(s).
Voluntary Pre-Tax Employee Deductions (Also impact taxes)	
Deferred Compensation	New 2008 deduction shown if elected or 2007 deduction restarted if limit reached in 2007.
Tax-Sheltered Annuity	New 2008 deduction shown if elected or 2007 deduction restarted if limit reached in 2007.
Flexible Spending Accounts	First pay for new 2008 deductions for Medical and Dependent Care Flexible Spending Accounts if elected; may also include a 2007 reimbursement.
Employee Medical/Hospital Premium Contribution	<ul style="list-style-type: none"> ▪ For employees with PASSHE Group Health Plan change from Indemnity to PPO, the contribution change will be reflected on pay date of January 4, 2008. ▪ For part-time employees and those hired after 8/01/03 with a buy-up plan, PEBTF contributions effective for 2008 will be reflected on the pay date of January 18, 2008

Employee Leave Information:

The leave calendar year is defined as the first full pay period in January through the end of the pay period which includes December 31st. Therefore, leave calendar year 2007 officially ends on January 4, 2008. The leave calendar year for 2008 begins January 5, 2008 through January 2, 2009.

- All personal, sick, and annual leave used through January 4, 2008 will be applied to available 2007 leave balances. The maximum amount of annual leave allowed to be carried into the new calendar leave year is 45 days or 337.50 hours for 75 hour employees. For 80 hour employees, the maximum amount of annual leave allowed to be carried into the new calendar leave year is 45 days or 360 hours.
- **Management, AFSCME, OPEIU, PSSU, PDA, and SPFPA:**
 - If your annual balance is over the maximum carryover amount, you have through April 11, 2008, to use the excess. Annual leave hours in excess of the maximum and not used by April 11, 2008 will automatically be converted to sick leave up to the maximum amount of permitted sick leave accumulation. This will occur regardless of the amount of sick leave used in the prior leave year. Approval due to the inability to schedule leave is no longer required.
 - Personal leave available for 2007 may be used through April 11, 2008. Unused personal leave from the 2007 calendar year will be lost.
 - The excess carryover will be displayed on pay statements and on Employee Self Service (ESS) as “Annual Leave Carryover” and “Personal Leave Carryover”. These carryover hours will be exhausted first, as annual or personal leave is used in the 2008 leave calendar year, beginning January 5, 2008.
- **Faculty Members, Coaches :**
 - **12 Month Faculty:** APSCUF has not agreed to the automatic carryover of leave. Therefore, all annual leave in excess of 45 days must be used by January 4, 2008. Only those employees with special approval will be permitted to use excess hours through April 11, 2008. Excess annual leave will be converted to sick leave, but only to the extent of any sick leave used during the 2007 leave calendar year. If carryover has been approved, the excess will be displayed on pay statements and on Employee Self Service (ESS) as “Annual Leave Carryover”. These carryover hours will be exhausted first, as annual leave is used in the 2008 leave calendar year, beginning January 5, 2008.
 - Personal leave available for 2007 must be used by January 4, 2008. Unused personal leave from the 2007 calendar year will be lost.
 - Spring semester sick leave accruals for faculty members will be added to the faculty’s balance on the pay date of March 14, 2008, (the 4th pay date of the semester), in one lump sum.
- **SCUPA:**
 - SCUPA has not agreed to the automatic carryover of annual leave. Therefore, all annual leave in excess of 45 days must be used by January 4, 2008. Only those employees with special approval will be permitted to use excess hours through April 11, 2008. Excess annual leave will be converted to sick leave, but only to the extent of any sick leave used during the 2007 leave calendar year. If carryover has been approved, the excess will be displayed on pay statements and on Employee Self Service (ESS) as “Annual Leave Carryover”. These carryover hours will be exhausted first, as annual leave is used in the 2008 leave calendar year, beginning January 5, 2008.
 - Personal leave available for 2007 may be used through April 11, 2008. Unused personal leave from the 2007 calendar year will be lost. The excess carryover will be displayed on pay statements and on Employee Self Service (ESS) as “Personal Leave Carryover”. These carryover hours will be exhausted first, as personal leave is used in the 2008 leave calendar year, beginning January 5, 2008.

Please address any questions you have concerning your pay or leave to your human resource office.