

## Purpose of this Guide

Connecticut Public Act 26-12 requires employers with 100 or more employees to maintain a guide explaining the pay codes used for overtime and the employer's most commonly used pay differentials that may appear on employee wage statements.

This guide explains the pay codes used by Capital Area Health Consortium, when they apply, and who to contact with questions about hours worked or pay calculations.

## How to Read Your Pay Stub

Your pay stub is organized into three areas:

- 1. Gross Pay** – All earnings before deductions, broken out by pay code. This includes your regular bi-weekly salary amount plus any other earnings you earned during the pay period, such as orientation pay for new residents, compensation for approved extra shifts, or additional earnings owed upon termination.
- 2. Taxes** – Federal, state, and other applicable taxes withheld from your gross pay. Certain J-1 visa holders may be exempt from Social Security and Medicare (FICA) taxes for a limited period, depending on their immigration and tax-residency circumstances. Employees with questions about FICA withholding should contact Payroll.
- 3. Deductions** – Benefit contributions, retirement contributions, and other withholdings. Post-tax reimbursement codes may also appear in the deductions area and are identified by a negative (-) amount; these amounts represent reimbursements paid to the employee and are not employee deductions.

---

### 1. Earnings Pay Codes

| Code/Name                     | Description                                                                                                                                        |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Regular                       | Your regular bi-weekly salary earnings.                                                                                                            |
| Paid Leave Earnings (Field 3) | Earnings paid for approved paid leave.                                                                                                             |
| Extra Credit (Field 3)        | Compensation for approved extra shifts. The pay stub will identify the department or entity where the hours were worked using an abbreviated code. |
| Orientation Pay (Field 3)     | Compensation for new residents who are required to attend June orientation.                                                                        |
| Termination Pay (Field 4)     | Additional earnings paid upon termination for earned days owed in the last paycheck.                                                               |

## 2. Tax Deductions

| Code/Name                    | Description                                                                                |
|------------------------------|--------------------------------------------------------------------------------------------|
| Federal Income Tax           | Taxes withheld based on your W-4 elections.                                                |
| Social Security              | 6.2% of wages up to the annual federal wage base.                                          |
| Medicare                     | 1.45% of wages, plus an additional 0.9% on wages above the IRS threshold, when applicable. |
| State Worked In: Connecticut | Taxes withheld based on your CT-W-4 elections.                                             |

## 3. Deduction Codes

| Code/Name                    | Description                                                                                                                      |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 403 – 403b EE PRETAX (\$/%)  | Employee pre-tax contributions to the 403(b) retirement plan.                                                                    |
| DEN – Dental PRETAXDE        | Employee pre-tax deduction for dental insurance coverage.                                                                        |
| DEP – DEP CARE EE PRE        | Employee pre-tax contribution to a Dependent Care Flexible Spending Account.                                                     |
| FLI – CT FLI PRIVATE         | Employee contribution for Connecticut Paid Family and Medical Leave (Private Plan).                                              |
| GARNISH - GARNISHMENT        | A deduction from your check that may be court ordered.                                                                           |
| LEH – LEAVE HEALTH INSURANCE | Employee deduction for health insurance costs while on paid leave.                                                               |
| MED – MEDICAL PRETAX         | Employee pre-tax deduction for medical/health insurance coverage.                                                                |
| PAY – PAYBACK                | Employee repayment of money owed back to CAHC as a result of an overpayment.                                                     |
| RTH – ROTH 403B (\$/%)       | Employee after-tax (Roth) contributions to a Roth 403(b) retirement plan.                                                        |
| SAD – SALARY ADVANCE         | Employee repayment of the \$2,000 interest-free loan available to new residents/fellows prior to receiving their first paycheck. |
| VIN – VISION PRETAX          | Employee pre-tax deduction for vision insurance coverage.                                                                        |

### Post-Tax Reimbursement Codes

| Code/Name             | Description                                                                                                     |
|-----------------------|-----------------------------------------------------------------------------------------------------------------|
| CTD – CT DRUG LICENSE | Reimbursement for your Controlled Substance License.                                                            |
| DRB – DEP CARE REIMB  | Reimbursement for receipts submitted for the Dependent Care Flexible Spending Account.                          |
| FAT – FATIGUE TRAVEL  | Reimbursement for travel-related expenses incurred when residents/fellows are too fatigued to drive post-shift. |
| GME – GMEEXPREIMB     | Reimbursement for Educational Resource Allowance or Travel Expenses.                                            |
| MEA – MEAL ALLOWANCE  | A \$15 stipend provided for shifts worked in excess of 14 hours.                                                |

### Contact for Assistance or if This Guide is Needed in Another Language:

If you have questions about your paycheck or if you need this guide in another language, contact:

#### **Payroll Department**

Capital Area Health Consortium  
270 Farmington Avenue, Suite 352  
Farmington, CT 06032  
**[cahcgroup@uchc.edu](mailto:cahcgroup@uchc.edu)**  
**(860) 676-1110**