



Memo

To: Certificated Employees

From: Carmen Larios, Fiscal Services Supervisor, Payroll Department

CC: Dr. Mark Kelly, Assistant Superintendent of Human Resources

Date: March 24, 2020

Re: Retroactive Check & One-time, Off-Schedule Payment Frequently Asked Questions

SMMUSD is pleased to share that you are receiving a retroactive paycheck to certificated employees as part of the settlement of contract negotiations.

The first part of the retroactive check is the portion of the ratified on-schedule increase to the certificated salary schedules. Additionally, certificated staff who meet certain eligibility requirements (see below) will receive an additional amount for the ratified one-time, off-schedule payment.

The payroll department is providing answers to anticipated questions regarding retroactive payments:

Who was eligible to receive the one-time payment portion of this check?

Certificated employees that were in paid status for all or part of 2018-19 school year, and employee for the 2019-20 school year through December 6, 2019, are eligible for the one-time payment of \$1,000 per FTE (full time equivalency). Employees in these groups who separated from the District prior to this date are not eligible.

Why was this check taxed differently than my current withholdings?

The one-time pay was taxed at the rate of 22% federal and 6.6% state. This is the fixed rate mandated for all retroactive payments as required by the Los Angeles County Office of Education (LACOE).

My colleague works the same FTE that I do and they received more money, why?

Employees enrolled into CalSTRS **AFTER** Jan 1, 2013, do **NOT** pay a CalSTRS reduction per the CalSTRS Pension Reform Act of 2013. Those employees that were CalSTRS members prior to Jan 1, 2013, will see a CalSTRS reduction. In both cases, all other mandatory taxes are required.

If I have an active garnishment, is this check subject to garnishment?

Yes, this check is subject to any applicable garnishments based on the what the garnishing agency has requested.