Converting to One Biweekly Pay Period

Employee Guide

10/2007

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Why Are We Making This Change To Existing Pay Periods?

One of the most significant reasons the State continues to strive for one pay period is to achieve business efficiency. Processing one, consistent pay period is more efficient than processing thirteen different pay periods. As technology progresses, we find it more and more difficult and inefficient to develop streamlined processes around our "old" pay structures. It's time to make the change from thirteen to one.

A recognized best practice with most companies is one pay period. Implementing one consistent pay period allows for more accurate processing, especially on the benefits side. Because of the different beginning and ending dates for pay periods, and because of errors in entering the various dates (more often where monthly payroll is concerned), there is a potential for costing the state thousands of dollars. Whenever presented with the opportunity to increase efficiency and fiscal accountability we should make every attempt to so.

Making this decision did not come easily or without careful consideration on how to minimize the effect on you. All current pay periods were studied prior to selecting the BW10 pay period. However, BW10 is the biweekly pay period that allowed for the least affect on the most employees and therefore became the choice.

Communication is key to all we do in state government. Be assured, that every attempt will be made to provide up-to-date information and assistance during this conversion period. We want you to understand the bottom line effect on you, as an employee. Your first point of contact will be your agency Human Resources Staff. Each agency has been assigned a liaison from Administrative Services who is willing to assist you and your agency through this transition.

Carlos Castillo
Director of Administrative Services

Is My Agency Affected By This Pay Period Conversion?

Agencies who are governed by the Classified Personnel System (see page 4), and who currently have a biweekly pay period other than a BW10, must convert to a BW10 prior to July 31, 2008. Classified agencies who process a monthly payroll, must convert to BW10 by December 31, 2008.

CLASSIFIED AGENCIES ARE REQUIRED TO CONVERT TO ONE BIWEEKLY PAY PERIOD.

Non-classified agencies can voluntarily convert.

Classified

Abstracters Board of Examiners
Accountability & Disclosure
Administrative Services
Aeronautics
Agriculture
Arts Council
Banking and Finance
Barber Examiners Board
Blind & Visually Impaired Commission
Branch Rail Revitalization Council
Capitol Commission
Corn Board
Correctional Services
Crime Commission
Dairy Industry Development Board
Deaf & Hard of Hearing Commission
Dry Bean Commission
Economic Development
Educational Telecommunications Commission
Electrical Board
Energy
Engineers and Architects Board
Environmental Quality
Equal Opportunity Commission
Ethanol Board
Fire Marshal
Foster Care Review Board
Game and Parks
Geologists Board
Grain Sorghum Board
Health & Human Services
Historical Society
Indian Affairs Commission
Insurance
Investment Council
Labor
Landscape Architects Board
Land Surveyors
Library Commission
Liquor Control
Mexican-American Commission
Military
Motor Vehicles
MV Industry Licensing Board
Natural Resources
Oil and Gas Commission
Parole Board
Power Review Board
Public Accountancy Board
Racing Commission
Real Estate Appraiser Board
Real Estate Commission
Retirement Systems
Revenue / Property Assessment ***8*** Taxation
Roads
Rural Development Commission
State Patrol
Veterans Affairs
Wheat Board
Women's Commission

Non-Classified Agencies

Attorney General
Brand Committee
Coordinating Comm. for Postsecondary Education
Education
Educational Lands and Funds
Governor
Industrial Relations Commission
Legislature
Lt. Governor
Policy Research
Public Advocacy Commission
Public Service Commission
Secretary of State
State Auditor
State Colleges
State Treasurer
Supreme Court
Tax Equalization and Review Commission
University of Nebraska
Workers' Compensation Court

WHAT MEMOS SHOULD I BE AWARE OF?

The first memo includes information on Health Insurance Benefit Changes, Biweekly and Monthly Pay Period Conversions, and Discontinuation of Printed Pay Stubs. This memo was circulated to Agency Directors, Human Resources Contacts and Employees on Monday, July 2, 2007. The second memo was circulated to Classified agencies who process a monthly payroll and is in reference to monthly agencies converting to biweekly (BW10) by December 31, 2008.

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MEMORANDUM TO: All Employees, Nebraska State Government

FROM: Carlos Castillo, Jr., Director of Administrative Services

SUBJECT: Change in Employee Benefit and Pay Programs

Please share this memorandum with co-workers who do not have email access.

Our ongoing efforts to identify business efficiencies and cost savings have resulted in decisions which will impact employee benefits and pay programs. These decisions came as a result of significant research, coordination, and communication. Representatives of the administration and of the NAPE labor organization have been actively involved in the process. Several important changes will be implemented in the coming months.

Health Insurance Benefit Changes:

First, for the purpose of health benefits equity among state employees, the employee benefit program referred to as "state splits", which provides health insurance at no cost to state employees who are married to another state employee, **will be discontinued for new employees on July 1, 2007, and for current employees on January 1, 2008.** Employees who have received this benefit will be required to enroll in a specific available health insurance plan during the benefits open enrollment period, which will be conducted from October 27 – November 19, 2007. Employees impacted by this policy change will need to carefully examine the open enrollment material and decide which plan, or combination of plans, provides them and their families with the coverage they need; and, how they can attain the best value for their premiums.

Second, as a result of the labor contract negotiation process, several changes will be made to the health plan designs for all covered employees. These changes will be detailed in open enrollment materials and will take effect in January, 2008, and are as follows:

> The co-insurance (the percentage amount the insured person must pay for covered services) for ”in-network” expenses under the Standard PPO Plan changes from 15% to 20%, once the deductible has been met.
>
> The co-pay (a fixed dollar amount to be paid by the covered person for covered services, separate from, and do not accumulate to, either the deductible or coinsurance limit.) for doctor office visits changes from $15 to $20.
>
> The specific references to the “PPO, HMO, and POS” plans will be eliminated, so as to allow for plan development flexibility.

Changes made regarding the prescription drug plan include a three-tier formulary prescription drug plan (rather than the two tier, generic and brand, we had previously) for a 30 day supply and a 180 day supply. A formulary list will be made available during open enrollment. The changes are as follows: The plan shall include a three-tier formulary prescription drug card coverage with a: $10.00 co-payment per 30 day supply of generic drugs; a $25.00 co-payment for a 30 day supply of formulary brand name drugs; and, a $40.00 co-payment for a 30 day supply of non-formulary brand name drugs.

Mail order is available for long-term maintenance drugs for a 180 day supply with a: $35.00 co-payment for generic drugs; $100.00 co-payment for formulary brand name drugs; and, a $150.00 co-payment for non-formulary brand name drugs.

Bi-Weekly and Monthly Pay Period Conversions:

Within the Classified Personnel System, with the exception of employees covered by the SLEBC labor contract, current pay periods, monthly and biweekly, will be converted to a biweekly pay period with a ten day processing time lag. This is commonly referred to as the BW-10 pay period. This action will consolidate numerous existing biweekly pay periods into one. Monthly employees of the classified personnel system will also be converted to BW-10, except for those who have a statutory mandate for monthly pay. Every reasonable effort will be made to minimize the impact of this action on employees. Agencies will be responsible for implementing the conversion. All conversions must be completed no later than July 31, 2008.

Discontinuation of Printed Pay Stubs:

Aside from the changes detailed above, which resulted from our coordination and communication with labor, we will also change another pay-related process. Effective January 1, 2008, we will discontinue our practice of providing printed pay advices (pay stubs). As always, the information on the pay stubs is available to employees through Employee Self Service in the Nebraska Information System, and can be printed by the employee. Employees who do not have access to a computer, at work or at home, should contact their agency payroll representative for a printed pay stub, if necessary.

Instructions and Assistance

Your agency will receive detailed instructions on these pay related actions, along with suggestions on how to implement the pay period conversion with minimum disruption for both the agency and the employees. If you have questions or concerns, please contact your agency representative charged with assisting you with benefits and payroll activities. Information, instructions, and FAQ's will also be available on the DAS website.

Carlos Castillo
Director
Administrative Services

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January 30, 2008

TO: Classified Agencies, Boards and Commissions

FROM: Carlos Castillo, Jr., Director
Administrative Services

SUBJECT: Monthly to Biweekly Pay Period Conversion - 2008

As we continue to look for opportunities to provide efficient and consistent business practices within State Government, one of these opportunities is to convert our multiple pay periods to one, consistent biweekly pay period.

Classified agencies that currently process a monthly payroll are required via this memo to convert to a biweekly pay period (with a 10-day lag), by December 31, 2008. This does not apply to employees who are covered under the SLEBC bargaining unit.

The priority in this conversion is to minimize the effect on employees. To assist you with this effort, Administrative Services has assigned each of you a conversion liaison. Your liaison will be in contact with you in the next week to schedule a planning meeting.

Some of you have already met with your liaisons and have a plan in place. Others have been working internally to develop your conversion plans. All of your efforts are appreciated. Please remember your liaisons are available to assist you and can be counted on to do so.

cc: Doni Peterson, Deputy Director – AS
William Wood, Employee Relations Administrator
Mike McCrory, State Personnel Director
Paul Carlson, State Accounting Administrator

What Is a Pay Period and What is a Lag?

So, many of you may be asking yourself, what is a pay period and how does it affect me? A pay period is the period of time for which an employee is scheduled to perform work. A biweekly pay period equals a 2-week period of work time. Often times, there is pay period "lag" which means there is a time period that is instituted to process payroll. A "lag" comes after the conclusion of your pay period work time. Now, that may be much more information than you ever wanted to know about pay periods and lags, but with that in mind, the State is moving in the direction of one biweekly pay period with a 10-day lag.

What is the 90-Day Notification Requirement and How Will it Affect Me?

Agencies who are converting to the biweekly pay period, and have employees covered by the NAPE/AFSCME Labor Contract, are required to notify their employees' 90-days prior to the change. This 90-day notification period allows you, as the employee, time to plan for the change. As an employee covered by the Labor Contract, you have the ability to waive the 90-day notification period and your agency will guide you through that process.

How Can I Better Understand The Conversion's Affect on Me, Personally?

One method of figuring the bottom line affect of the pay period conversion is by contacting your agency Human Resources staff. Your agency HR/Payroll staff have access to a payroll calculation worksheet that will help you to understand how your paycheck will or will not be affected by this conversion.

Possible Misconceptions of Changing Pay Periods

While it may appear that employees are "gaining" or "losing" wages due to the conversion, this is not the case. Those employees moving from a pay period with a lag of less than 10 days will receive less than 80 hours pay during the conversion period, but will have more accrued wages (hours worked but not yet paid) owed to them. Conversely, employees moving from a pay period with a lag of more than 10 days will receive more than 80 hours pay during the conversion period, but will have less accrued wages (hours worked but not yet paid) owed to them.

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
8 HOURS 1	8 HOURS 2	8 HOURS 3	8 HOURS 4	8 HOURS 5	0 HOURS 6	0 HOURS 7
8 HOURS 8	8 HOURS 9	8 HOURS 10	8 HOURS 11	8 HOURS 12	8 HOURS 13	0 HOURS 14
0 HOURS 15	8 HOURS 16	8 HOURS 17	8 HOURS 18	8 HOURS 19	0 HOURS 20	0 HOURS 21
8 HOURS 22	8 HOURS 23	8 HOURS 24	8 HOURS 25	8 HOURS 26	0 HOURS 27	0 HOURS 28
29	30	31				

Pay Period 1 - 88 Hours Worked
Pay Period 2 - 72 Hours worked
= Overtime Weeks - 80 Hours

Option 1 - Pay employee for 88 hours in Pay Period 1, 72 hours in Pay Period 2
Option 2 - Record 88 hours in Pay Period 1, 72 hours in Pay Period 2, but pay 80 hours in each pay period
Option 3 - Pay employee based on two week overtime period (days 11 - 24), record time worked as last day of pay period (day 28)

An example of employees receiving less during the conversion, but having more accrued wages would be employees converting from a 7 day lag (BW07) to a 10 day lag (BW10). If a full time employee is earning $15 an hour, their pay for the payroll during which they are converted from BW07 to BW10 will have $360 less gross wages ($15 X 8 hours/day X 3days). But these same employees will have $360 more accrued wages (wages owed to them but not yet paid) after that payroll. The employee's annual wages reflected on the final pay stub in December and also on the employee's W-2 will be $360 less than their "annual salary", due to the change in accrued wages verses paid wages.

WHAT DEDUCTIONS SHOULD I PAY SPECIAL ATTENTION TO DURING THIS CONVERSION?

Below is a list of deductions that may or may not fit your particular situation. This checklist can help you decide whether or not you need to make any changes to your deductions during this conversion. Notice there is either a 24 or 26 pay periods reference behind many of the deductions. This is referencing the number of times that particular deduction is taken during the year. If you have questions regarding these deductions, please contact your agency Human Resources staff.

Deduction Changes to Check: *(Deductions that are 26 times per year will be 27 times in 2008):*

- ☐ Child Support - 26 pay periods
- ☐ Garnishments - 26 pay periods
- ☐ Tax levies - 26 pay periods
- ☐ Bankruptcies - 26 pay periods
- ☐ Student loan payments - 26 pay periods
- ☐ Health insurance - 24 pay periods
- ☐ Dental insurance - 24 pay periods
- ☐ Vision - 24 pay periods
- ☐ Life insurance (basic & optional) - 24 pay periods
- ☐ Long Term Disability - 24 pay periods
- ☐ Flexible spending - 24 pay periods
- ☐ Additional FIT / SIT - 26 pay periods
- ☐ Credit Union (need written notice from employee to change) - 26 pay periods
- ☐ Deferred Comp (need written notice from employee to change) - 24 pay periods
- ☐ Savings - 24 pay periods
- ☐ Parking - 24 pay periods
- ☐ Membership dues (Union, YMCA, Zoo, etc.) - 24 pay periods
- ☐ Charitable contributions; Employee decides (quarterly, per pay period, lump sum)
- ☐ Automatic bank account payments (utilities, etc.) – Employee generates

What Do I Need To Know About Deferred Compensation?

When making the conversion to BW10 from Monthly or another Biweekly pay period, employees may need to contact their Agency Human Resources to discuss what will happen to their Deferred Compensation (voluntary retirement) deductions. If you do not have Deferred Compensation, you do not have to contact your Human Resources staff.

- Monthly employees will need to change their amounts sent to Deferred Compensation unless they want to continue with the deduction that comes out of their Monthly check, coming out of each biweekly check.
- Biweekly employees do not need to make any changes to your deferred compensation to ensure your end-of-year amount is as originally planned. The only reason you may want to decrease your deferred comp is to have more net pay if you are changing from a less than BW10 pay period to BW10 pay period. If you are changing from a greater than BW10 pay period, you will receive extra pay, and may want to put that into deferred compensation simply because you have more money to put away.

What Affect Does This Have On Leave Earnings?

Leave follows your regular pay. If you are paid for more regular hours then you will receive more leave during that implementation period. If your agencies pay period is above BW10 you will earn more leave in the year you convert (2007 or 2008). If your agencies payroll is below a BW10 (i.e. BW07), your leave earnings will be less for the conversion year (2007 or 2008). NOTE: There is no change to BW10 leave earnings. If your agency is a BW07 going to a BW10 pay cycle, the employee will be paid for 7 work days instead of 10 work days on the implementation pay period. Leave follows by receiving .70 of the employee's normal leave earnings.

What Happens When I Change My Exemptions?

During the pay period conversion, or at any time during the year, you have the option of altering the number of exemptions claimed on your W-4. For example, if an you currently claim zero exemptions and receive a tax refund, it may help to change your exemptions from zero to nine for example, during the pay period conversion. Less Federal taxes will be deducted for the pay period in which the exemptions are changed. Prior to making any changes that may affect the amount of tax refund or payment required; you should always talk to your tax preparer.

Your Human Resources/Payroll staffs have access to what is called a "Pay Calculation Worksheet." This worksheet will provide you with what your check will look like if you do decide to change your exemptions. This can be done prior to making any changes to your W-4 by contacting your Human Resources/Payroll representative.

For additional information regarding W-4's and exemptions you may want to visit the IRS website at: http://www.irs.gov/pub/irs-pdf/fw4.pdf?portlet=3

W-4 Form

Form W-4 (2006)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2006 expires February 16, 2007. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $850 and includes more than $300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2006. See Pub. 919, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . A _____

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . B _____

C Enter "1" for your **spouse.** But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . C _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . D _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . E _____

F Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit . . F _____

(**Note.** Do **not** include child support payments. See **Pub. 503,** Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit):
- If your total income will be less than $55,000 ($82,000 if married), enter "2" for each eligible child.
- If your total income will be between $55,000 and $84,000 ($82,000 and $119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have four or more eligible children. G _____

H Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ▶ H _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed $35,000 ($25,000 if married) see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

OMB No. 1545-0074
2006

1 Type or print your first name and middle initial. | Last name | 2 Your social security number

Home address (number and street or rural route) | 3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

City or town, state, and ZIP code | 4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ ☐

5 Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2) | 5

6 Additional amount, if any, you want withheld from each paycheck . . . . . | 6 $

7 I claim exemption from withholding for 2006, and I certify that I meet **both** of the following conditions for exemption.
- Last year I had a right to a refund of **all** federal income tax withheld because I had **no** tax liability **and**
- This year I expect a refund of **all** federal income tax withheld because I expect to have **no** tax liability.

If you meet both conditions, write "Exempt" here . . . . . ▶ 7

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature (Form is not valid unless you sign it.) ▶ Date ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) | 9 Office code (optional) | 10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form **W-4** (2006)

Form W-4 (2006) Page 2

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2006 tax return.

1 Enter an estimate of your 2006 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2006, you may have to reduce your itemized deductions if your income is over $150,500 ($75,250 if married filing separately). See *Worksheet 3* in Pub. 919 for details.) . . . 1 $ _____

2 Enter: { $10,300 if married filing jointly or qualifying widow(er) / $ 7,550 if head of household / $ 5,150 if single or married filing separately } . . . . . 2 $ _____

3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter "-0-" . . . . . 3 $ _____

4 Enter an estimate of your 2006 adjustments to income, including alimony, deductible IRA contributions, and student loan interest 4 $ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 7* in Pub. 919) . 5 $ _____

6 Enter an estimate of your 2006 nonwage income (such as dividends or interest) . . . . . 6 $ _____

7 **Subtract** line 6 from line 5. Enter the result, but not less than "-0-" . . . . . 7 $ _____

8 **Divide** the amount on line 7 by $3,300 and enter the result here. Drop any fraction . . . . . 8 _____

9 Enter the number from the **Personal Allowances Worksheet,** line H, page 1 . . . . . 9 _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet,** also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 . 10

Two-Earner/Two-Job Worksheet (See *Two earners/two jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . . 2 _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . 3 _____

Note. If line 1 is *less than* line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet . . . . . 4 _____

5 Enter the number from line 1 of this worksheet . . . . . 5 _____

6 **Subtract** line 5 from line 4 . . . . . 6 _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . 7 $ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . 8 $ _____

9 Divide line 8 by the number of pay periods remaining in 2006. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2005. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 $

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly						All Others	
If wages from **HIGHEST** paying job are—	AND, wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **HIGHEST** paying job are—	AND, wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
$0 - $42,000	$0 - $4,500	0	$42,001 and over	32,001 - 38,000	6	$0 - $6,000	0
	4,501 - 9,000	1		38,001 - 46,000	7	6,001 - 12,000	1
	9,001 - 18,000	2		46,001 - 55,000	8	12,001 - 19,000	2
	18,001 and over	3		55,001 - 60,000	9	19,001 - 26,000	3
				60,001 - 65,000	10	26,001 - 35,000	4
$42,001 and over	$0 - $4,500	0		65,001 - 75,000	11	35,001 - 50,000	5
	4,501 - 9,000	1		75,001 - 95,000	12	50,001 - 65,000	6
	9,001 - 18,000	2		95,001 - 105,000	13	65,001 - 80,000	7
	18,001 - 22,000	3		105,001 - 120,000	14	80,001 - 90,000	8
	22,001 - 26,000	4		120,001 and over	15	90,001 - 120,000	9
	26,001 - 32,000	5				120,001 and over	10

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
$0 - $60,000	$500	$0 - $30,000	$500
60,001 - 115,000	830	30,001 - 75,000	830
115,001 - 166,000	920	75,001 - 145,000	920
166,001 - 290,000	1,090	145,001 - 330,000	1,090
290,001 and over	1,160	330,001 and over	1,160

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Printed on recycled paper

2008 - BW10 Pay Periods:

Period Number	Period Month	Pay B	Begin Date	End Date	Check Date
001	JANUARY	1	12/10/2007	12/23/2007	1/2/2008
002	JANUARY	2	12/24/2007	1/6/2008	1/16/2008
003	JANUARY	3	1/7/2008	1/20/2008	1/30/2008
004	FEBRUARY	1	1/21/2008	2/3/2008	2/13/2008
005	FEBRUARY	2	2/4/2008	2/17/2008	2/27/2008
006	MARCH	1	2/18/2008	3/2/2008	3/12/2008
007	MARCH	2	3/3/2008	3/16/2008	3/26/2008
008	APRIL	1	3/17/2008	3/30/2008	4/9/2008
009	APRIL	2	3/31/2008	4/13/2008	4/23/2008
010	MAY	1	4/14/2008	4/27/2008	5/7/2008
011	MAY	2	4/28/2008	5/11/2008	5/21/2008
012	JUNE	1	5/12/2008	5/25/2008	6/4/2008
013	JUNE	2	5/26/2008	6/8/2008	6/18/2008
014	JULY	1	6/9/2008	6/22/2008	7/2/2008
015	JULY	2	6/23/2008	7/6/2008	7/16/2008
016	JULY	3	7/7/2008	7/20/2008	7/30/2008
017	AUGUST	1	7/21/2008	8/3/2008	8/13/2008
018	AUGUST	2	8/4/2008	8/17/2008	8/27/2008
019	SEPTEMBER	1	8/18/2008	8/31/2008	9/10/2008
020	SEPTEMBER	2	9/1/2008	9/14/2008	9/24/2008
021	OCTOBER	1	9/15/2008	9/28/2008	10/8/2008
022	OCTOBER	2	9/29/2008	10/12/2008	10/22/2008
023	NOVEMBER	1	10/13/2008	10/26/2008	11/5/2008
024	NOVEMBER	2	10/27/2008	11/9/2008	11/19/2008
025	DECEMBER	1	11/10/2008	11/23/2008	12/3/2008
026	DECEMBER	2	11/24/2008	12/7/2008	12/17/2008
027	DECEMBER	3	12/8/2008	12/21/2008	12/31/2008

2008 CALENDAR

BW10 Pay Period Calendar

2008

January

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

March

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NEBRASKA AdministrativeServices

Why Are We Discontinuing Printing Pay Stubs?

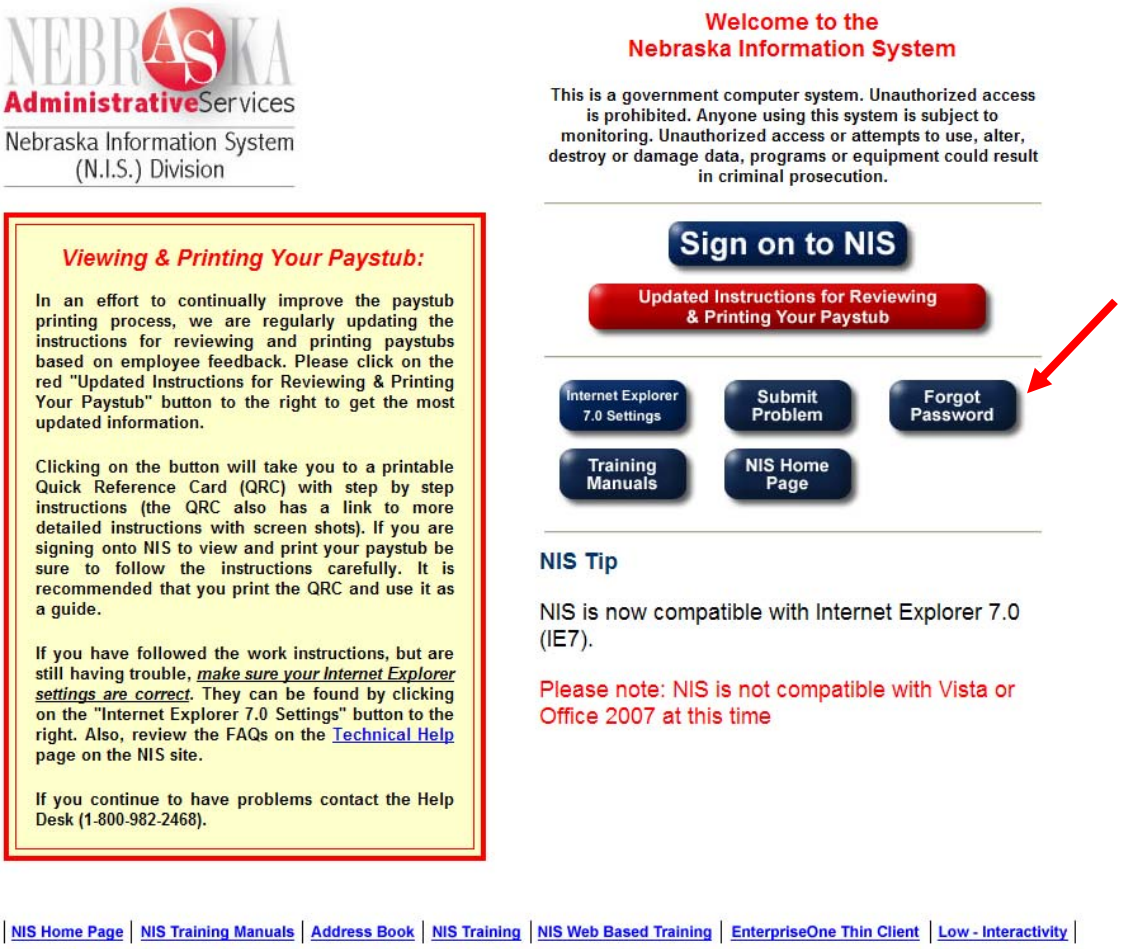
As conscientious state employees we are always seeking ways to decrease costs and provide administrative efficiencies in what we do. This is one method of addressing both issues. As you become more and more familiar with automation, Employee Self Service is a regular topic of discussion. Many of the services that you previously relied on someone else to complete can now be done by you. This is one of those services.

How Do I Contact the Help Desk If I need My Password Reset?

There are a couple of ways to request a password reset. When you sign-on to NIS you can click on the "Forgot Password" box (see red arrow). The "Forgot Password or Revoked ID" box will appear. By completing this form and clicking the Submit button, you have requested your password to be reset.

Another method of contacting the IT Services Help Desk is to call (402) 471-4636 or 800 982-2468, or email HELPDESK@CIO.NE.GOV for assistance. (DHHS employees please contact your internal DHHS Help Desk to request your password to be reset).

The IT Services Help Desk is available from 7:00 AM to 5:30 PM (Central time), Monday through Friday with the exception of State holidays. During non-business hours, callers will be transferred to another service area that is on duty at all times.

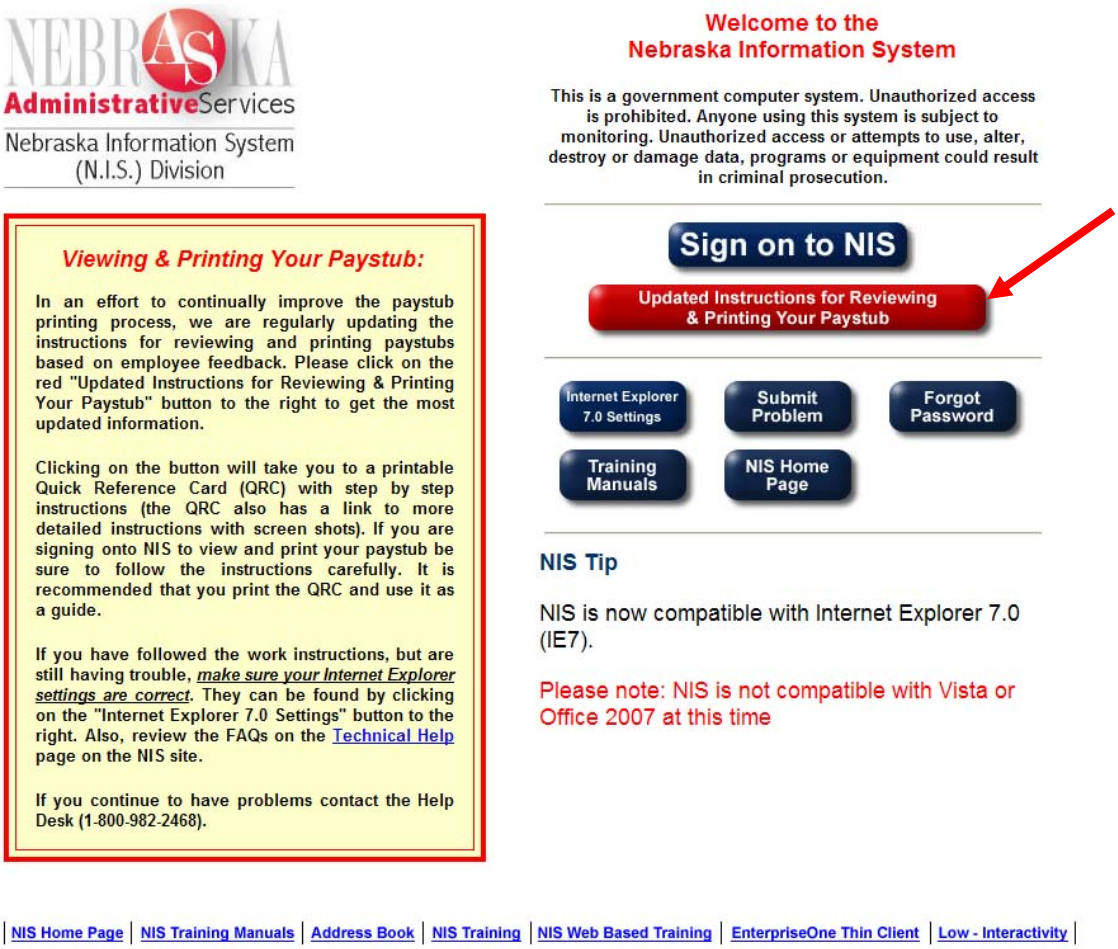


How Do I Access, View and Print my Electronic Pay Stub?

Remember, before you can view your paystub you must have your NIS Userid and password handy. If you've forgotten them, please see page 17 on how to contact the Help Desk to activate both your Userid and password.

To assist you through the process of viewing your paystub, step-by-step instructions have been developed, as well as, a quick reference card or QRC. Both can be accessed by clicking the red button on the NIS sign-on screen (see red arrow below).

A couple things you should know, 1) you can actually review your pay stub online prior to your actual pay date and 2) you can view your leave balances and employee profile from the Employee Self Service menu as well.



QUICK REFERENCE CARD – PAY STUB REVIEW AND PRINT

Quick Reference	Pay Stub Review and Print Please print this Quick Reference Card to help guide you through the process of viewing and printing your paystub.
To	**Do This**
Pay Stub Review and Print	**Steps** It is highly recommended that you print this Quick Reference Card to use as a guide when viewing and printing your paystub. Before you begin, make sure you have the correct settings for Internet Explorer. The Internet Explorer 7.0 settings for NIS can be found at: http://nis.ne.gov, and click on the **Internet Explorer 7.0 Settings** button. 1. Go to the sign on page for NIS at https://nis.ne.gov. 2. Click on the **Sign onto NIS button**, and enter your User ID and Password. If you have forgotten your User ID please contact your Human Resources representative to obtain it. If you do not remember your password, click on the **Forgot Password** button. 3. You may need to select your Role. On the left hand side of the screen you will see **Roles**. If you have multiple roles you will see a drop down box under **Roles**. If you see a drop down box, select **ESS** and click the double arrows to the right of the drop down box. If you do not see a drop down box, then you do not have to do anything for this step and can proceed to Step 4. 4. On the menu on the left hand side of the screen select **State of Nebraska**, then select **Self Service**, then select **Pay Stub Review and Print**. Do not select **Employee Self Service**. 5. Choose the pay stub you would like to review and click **Select** from the menu bar at the top. 6. To print the information, click **Form**, and then **Print**. When the Printer Selection window appears click **OK**. 7. Click **Form**, and then click on **Submitted Jobs**. 8. This will take you to the **Submitted Job Search** screen, and the top row will be the most recent job you submitted. Make sure the **Description** says **DONE**. If it does not, click **Find** to refresh the screen until it does say **DONE**. Next select the top row by clicking the box to the left of the row. Then click on **Row**, and then **VIEW PDF**. • This will bring your information up in a printable PDF document. If you have difficulty viewing the PDF document, make sure your Internet Explorer settings are correct. You can find the settings on the NIS Sign On Screen (https://nis.ne.gov) and click on the **Internet Explorer 7.0 Settings** button, or click here: http://www.das.state.ne.us/nis/tech_help/tech_info_help/Internet_Expl7_Settings_QRC.pdf. • For more detailed instructions with screen shots and how to print, go to this link: http://www.das.state.ne.us/nis/trainingmanuals/810_training_manuals/hrp/HRP_WI_L7_T3.a_ESS_Pay_Stub_Review.pdf. NIS is not compatible with Microsoft Office 2007 or Windows Vista at this time.