

This document lists all earnings and deductions that may be used by the university. Not all items apply to every employee. Only those earnings and deductions for which an employee is eligible, in accordance with relevant policies and employment arrangements, will appear on an individual payslip.

SOU EARNINGS LISTING

Earning	Type	Description
Allowance, Cash	Allowance	Use to pay employees who conduct university business using their personal equipment as required by their position or the employment contract. Can include cell phones, internet service, or vehicles. Payment is subject to tax withholdings.
Car Allowance	Allowance	Additional funds issued to an employee to cover the cost of personal vehicle as required by their position or the employment contract. The value of the benefit may be tax reportable.
Data Allowance	Allowance	Use to pay employees who conduct university business using their cell phones as required by their position or the employment contract. Payment is subject to tax withholdings.
Meal Allowance	Allowance	Additional funds issued to an employee to cover the cost of personal campus meal plans for that employee. The value of the benefit may be tax reportable.
Moving Expenses, Cash	Allowance	Direct reimbursement for expenses associated with an employee's change of residence as specified in employee offer letter. Reimbursement is taxable and subject to payroll taxes.
Moving Expenses, Non-Cash	Allowance	Taxable value only of paid moving expenses. Subject to payroll taxes.
Perquisites non cash Allowance	Allowance	Taxable value only of perquisites, such as meals and lodging, provided to an employee in additional to regular pay. Subject to payroll taxes.
Perquisites, non-cash OTP	Allowance	One time payment: Taxable value only of perquisites, such as meals and lodging, provided to an employee in additional to regular pay. Subject to payroll taxes.
Pension Box 13	Benefit	Non-pay earn code. Tracks retirement contribution for tax reporting.
Retirement Incentive	Benefit	Tenure Relinquishment incentive payout.
Fringe-Medical/Dental Benefit	Benefits	A taxable fringe benefit required when an employee elects health plan coverage for a domestic partner or a domestic partner's child who is not an IRS-qualified dependent. The employer's cost of this coverage must be imputed as additional taxable wages for income tax and payroll tax withholding. The amount represents taxable value only and does not increase net pay. This is referred to as Imputed Value.
Bilingual Differential	Classified Differential	A differential of 5% over base rate paid to employees in positions which specifically require bilingual skills as a condition of employment and contained in an employee's individual position description.
Bilingual Out of Class	Classified Differential	Employees required by supervisor to utilize bilingual skills, but whose position description does not have such skills contained therein will be paid \$1.00 per hour above the employee's base rate for time performing these duties.
Campus Dispatch PSAP Diff	Classified Differential	Used for Campus Dispatchers assigned to work as secondary Public Safety Answering Point. Differential of 5% over the base rate shall be paid.
Campus Dispatcher Differential	Classified Differential	Used for Campus Dispatchers required to receive telecommunicator training offered at the Department of Public Safety Standard and Training. Differential of 10% over the base rate is paid.
Differential Confined Space	Classified Differential	Differential of \$1.50 per hour for all time spent working on OSHA permit-required confined space defined at 29 CFR 1910.146.
Early Childhood Differential	Classified Differential	Differential of 10% over base rate paid to employees in positions which require work with children with special needs as a condition of employment.
Geographic Area Pay Differential	Classified Differential	Pay to non-resident classified employees for work performed in a geographical area requiring differential pay. The amount of the differential pay cannot exceed 25% of the employee's base rate of pay.
Hazard Material Differential	Classified Differential	Employees shall be paid a differential of \$1.75 per hour for all time spent performing work with hazardous materials which require a certificate or license and paid \$2.25 per hour for all time spent performing with with hazardous material which require a supervisory certificate or licence. This differential will apply only when Hazmat duties are not included in the employee's classification specifications.
High Work Differential	Classified Differential	Pay \$1.50 per hour for work performed more than 20-feet above ground or water and use of safety ropes, scaffolds, boatswain chains or other similar safety devices are required for support.
High Voltage Electrician Diff	Classified Differential	Differential of 30% over the employee's base rate is paid to employees whose positions require the employee to be training and qualified as a High Voltage Electrician.
Lead Diff- Over Student Workers	Classified Differential	A 5% lead work differential shall be paid to employee who are employed in specific classifications and are assigned in writing by their supervisor to lead the work of 4 or more student employees for 10 consecutive calendar days or longer. Eligibility if only for the work weeks in which the collective hours of student work performed equals 40 hours or more.

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Lead Work Differential	Classified Differential	Differential of 5% paid to employees who have been formally assigned lead work by their supervisor in writing.
Longevity Prem Differential	Classified Differential	Employees who have served at least 5 years at their University and have been at the top of their salary range for at least 12 months after their last salary eligibility date shall receive a longevity premium in the amount of 2.5% added to their base salary.
Overtime on Differential Pay	Classified Differential	Used to record FLSA overtime for academic personnel related to premium pay. Entered as units and special rate. Or pay to a classified employee for time worked during which and employee is subject to FLSA overtime and has premium pay. Entered as units and special rate.
Shift Differential	Classified Differential	For classifications before Salary Range 24: Employees paid a differential of \$1.00 per hour for each hour worked between 6:00 pm and 6:00 am and for each hour worked on Saturday or Sunday. Except when the employee as requested and been granted a flexible work schedule.
Spec Campus Security Officer Diff	Classified Differential	Differential of 10% over base rate paid to employees in positions which require work with children with special needs as a condition of employment.
Supv Electrician Differential	Classified Differential	Differential of 5% over base rate paid to employees in positions whose work assignment requires that they be licensed as a supervisory electrician by the University.
Work Out of Class	Classified Differential	When an employee is assigned for a limited period to perform the duties of a position at a higher level classification for more than 10 consecutive calendar days, the employee shall be paid at what would be the next higher salary step or the first step of the higher salary range, whichever is greater.
Federal Work Study Grant MEMO	Federal Work Study	Non-pay earn code. Shows Federal Work Study Award Amount. Does not reduce salary. Information memo only.
Bereavement Pay	Leave & Absence	Maximum of four (4) work days of paid bereavement leave arising from a death in the immediate family, spouse, or domestic partner.
Compensatory Time Taken	Leave & Absence	Paid time off using accrued compensatory time. Paid at regular wages.
Donated Time Taken	Leave & Absence	Actual time taken to reduce donated time balance. Typically used in hardship situations where a person has exhausted their leave balances and co-workers donate vacation hours in accordance with the SEIU contract.
Exchange Time Payout	Leave & Absence	Lump-sum payment for unused accrued exchange time. Paid at regular wages.
Exchange Time Taken	Leave & Absence	Paid time off using accrued exchange time. Paid at regular wages.
Inclement Weather Paid Time Off	Leave & Absence	Employees may be allowed to access up to forty-eight (48) hours of paid time over a two year period to use in the event of a full campus closure or delayed start due to inclement weather or hazardous conditions. This applies when an employee is scheduled to work on campus and telecommuting or remote work is not available.
		FLSA non-exempt employees who are scheduled and required to work on campus by their supervisor during a campus closure or delayed start have the option to be paid at the rate of double time-and-one-half or one-and-one half for all hours worked during such period. To obtain double time-and-one half (2.5x) pay, the employee must record their scheduled shift as inclement weather or hazardous conditions leave and record the hours they actually worked on campus during the campus closure or delayed start as overtime. When the employee exhausts their inclement weather or hazardous conditions leave, or the University President declares that a form of leave other than inclement weather or hazardous conditions leave must be used, the employee will then be paid one-and-one half (1.5x) pay for all hours actually worked on campus during the campus closure or delayed start.
Inclement/Closure Worked	Leave & Absence	FLSA non-exempt employees who are scheduled and required to work on campus by their supervisor during a campus closure or delayed start have the option to be paid at the rate of double time-and-one-half or one-and-one half for all hours worked during such period.
		To obtain double time-and-one half (2.5x) pay, the employee must record their scheduled shift as inclement weather or hazardous conditions leave and record the hours they actually worked on campus during the campus closure or delayed start as overtime. When the employee exhausts their inclement weather or hazardous conditions leave, or the University President declares that a form of leave other than inclement weather or hazardous conditions leave must be used, the employee will then be paid one-and-one half (1.5x) pay for all hours actually worked on campus during the campus closure or delayed start.

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Earning	Type	Description
Intermittent Leave	Leave & Absence	Unpaid leave for an approved leave arrangement where an employee takes time off in separate, non-consecutive blocks of time, rather than in one continuous period. Used for reasons such as medical treatment or recovery. Use of Intermittent Leave to be recorded in Absence Calendar.
Jury Duty	Leave & Absence	Leave with pay for reporting to a required jury duty.
Leave without Pay	Leave & Absence	Temporary, unpaid absence from duty, usually granted at the employee's request for personal or professional reasons when they have insufficient paid leave to cover the time off.
Military Training Leave Taken	Leave & Absence	Employees receive up to 15 consecutive calendar days of paid leave for annual active duty for training or active duty in lieu of training, provided they have been employed for at least six months and are members of the National Guard or a reserve component.
Paid Union Activity Time Taken	Leave & Absence	Paid release time for union stewards during regular working hours for union related activity.
Personal Leave	Leave & Absence	Paid time off for classified employees. After the completion of 6 months of service receive 24-hours of personal leave pay each fiscal year.
Pre-Retirement Time Off Paid	Leave & Absence	Paid time off for classified employees. If an employee is within 5 years of the employee's retirement eligibility date, the employee shall be granted up to 3-1/2 days leave with pay to pursue bona fide pre-retirement counseling programs.
Public Emergency Paid Time Off	Leave & Absence	For a period of no more than 10 work days per calendar year, an employee shall be allowed to take leave with pay to volunteer at no further cost to the university, in a public emergency operation within the State of Oregon that is at the request of a Local, State, or Federal agency.
Sabbatical 60%	Leave & Absence	For an approved three-term sabbatical leave the faculty member earns 60% salary each term on sabbatical leave.
Sabbatical 75%	Leave & Absence	For an approved two-term sabbatical leave the faculty member earns 75% salary each term on sabbatical leave.
Sabbatical 85%	Leave & Absence	For an approved one-term sabbatical leave the faculty member earns 75% salary each term on sabbatical leave.
Sick Leave	Leave & Absence	Paid time off using accrued sick time absence balances. Paid at regular wages.
Sick Leave FICA EXEMPT	Leave & Absence	Paid time off using accrued sick time absence balances. Paid at regular wages and exempt from FICA taxes. Typically for student workers only.
Special Day Leave Taken	Leave & Absence	Eligible employees receive 8-hours of paid time off for use during a specific timeframe. Part-time employees receive a prorated amount based on their FTE. Classified employees may use Special Day between July 1 and June 30. Unclassified employees may use the day between the day before Thanksgiving and January 31st.
Team Appreciation Days Time Taken	Leave & Absence	40-hours of paid time off awarded to unclassified employees in 2025 that expired June 30, 2025.
Unpaid Leave - Unpaid Military	Leave & Absence	Unpaid military leave is provided to eligible employees in accordance with federal and state laws. Employees shall be returned to service in compliance with the federal and state law.
Vacation Leave Payout Paid	Leave & Absence	Lump sum payment of accrued vacation hours paid to employees upon separation from the University. Maximum allowable hours paid for classified employees is 250-hours. Maximum allowable hours paid for unclassified employees in 180-hours. Also used for annual vacation cash-out elections of up to 40-hours for classified employees in January.
Vacation Time	Leave & Absence	Paid time off using accrued vacation time absence balances. Paid at regular wages.
Approved Compensation Reduction	Reduction	Used to record approved reductions in compensation.
Terminal Degree Penalty	Reduction	A faculty member who does not have a terminal degree at the beginning of an academic year receive a \$2,000 annual reduction in salary.
Tuition Reduction	Reduction	Tax liability for the tuition reduction benefit provided to University employees, pursuant to Internal Revenue Code 11. Taxable value only.
Holiday Pay	Regular Wages	Compensation provided to eligible employees for officially recognized holidays. Governed by University policy and collective bargaining agreements. Used for hourly employees.
Holiday Pay Monthly	Regular Wages	Compensation provided to eligible employees for officially recognized holidays. Governed by University policy and collective bargaining agreements. Used for monthly employees.
Holiday Worked	Regular Wages	Pay at 1.5 times regular hourly rate for all hours worked on holiday.
Hourly Regular	Regular Wages	Regular hourly pay for hourly classified and unclassified employees.

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Earning	Type	Description
Overtime Pay	Regular Wages	Compensation for time actually worked in excess of 40 hours in a single work week for eligible employees. Overtime is compensated at the rate of 1.5 time the employee's regular hourly rate.
Regular Salary	Regular Wages	Regular salary for monthly classified and unclassified employees.
Salaried Pay - Academic	Regular Wages	Regular salary for monthly faculty.
Student Pay - FICA Exempt	Regular Wages	Regular hourly pay for hourly student employees that is exempt from FICA taxes.
Student Pay - FICA Taxable	Regular Wages	Regular hourly pay for hourly student employees that is subject to FICA taxes.
Academic Stipend	Supplemental	Stipend pay to faculty members for services that are part of their appointment but not part of their base pay.
Activity Pay: Overload, Not Retirement Savings Eligible; Retirement Savings Eligible, Summer	Supplemental	Additional contract pay to compensate faculty or staff members for services rendered. The provision applies only for the months to which the contract pertains. Activity Pay may or may not be retirement savings eligible depending upon employee circumstances. Activity Pay is considered overload when hours extend beyond full time FTE.
Awards Cash	Supplemental	Amounts awarded to employees in recognition of special service or accomplishments. This pay is subject to income tax, social security, medicare withholding, retirement contribution and employer pick-up; it must be included in the employee's gross income for year-end W-2 reporting.
Awards, Non Cash	Supplemental	Taxable value only of a non-cash award given to employees in recognition of special service or accomplishments. This pay is subject to income tax, social security, and medicare withholding; it must be included in the employee's gross income for year-end W-2 reporting and is exempt from retirement contribution and employer pick-up.
Call Back Pay	Supplemental	Used on occasion where employee has been released from duty and is called back to work prior to normal starting time. Paid a minimum of the equivalent of two (2) hours pay at the overtime rate of pay computed from when the employee actually begins work. After two (2) hours work the employee shall be compensation at the appropriate rate of pay for time worked. See SEIU Bargaining Agreement, Article 50.14(a).
Disciplinary Adjustment	Supplemental	Use to pay faculty disciplinary adjustment for specific disciplines as defined in APSOU CBA. This earning represents the contractually required 9-month, 1.0 FTE salary adjustment associated with a disciplinary action, as defined in APSOU CBA Article 12, for faculty paid on the academic year. The adjustment amount is taken from the disciplinary adjustment table by referencing the faculty member's rank (appropriate column) and the applicable disciplinary code (corresponding row). This earning ensures the salary reflects the correct contractual adjustment under the APSOU agreement.
Disciplinary Adjustment AP	Supplemental	Use to pay faculty disciplinary adjustment for specific disciplines as defined in APSOU CBA. This code is for faculty employees who are on 12-month deferred pay and have CIP pay. This earning represents the contractually required 9-month, 1.0 FTE salary adjustment associated with a disciplinary action, as defined in APSOU CBA Article 12, for faculty paid on the 12-month deferred pay cycle. The adjustment amount is taken from the disciplinary adjustment table by referencing the faculty member's rank (appropriate column) and the applicable disciplinary code (corresponding row). This earning ensures the salary reflects the correct contractual adjustment under the APSOU agreement.
On Call Pay	Supplemental	Classified employees shall be paid 1-hour of pay at the regular straight time rate for each 6-hours of assigned on-call duty.
Other Time Earned	Supplemental	A payroll earning used to record hours that are earned outside normal work, leave, or overtime categories. This earning is applied when an employee accrued paid time under a special rule, agreement, or program that is not represented by a standard Workday time type or earning code.
Penalty Pay	Supplemental	If the employee's reporting time is changed by the employer without proper notice, the employee shall be entitled to a penalty payment.
Return of Deposit	Supplemental	Net-only refund paid to employee.
Show-Up Pay	Supplemental	A classified employee who is scheduled for work and reports for work, except for Inclement Weather or Hazardous Conditions, and is released from work shall be paid the equivalent of 2-hours pay at the appropriate rate.
Stipend-OTP	Supplemental	Stipend pay to employee for services that are part of their appointment but not part of their base pay.

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Deduction	Type	Description
Additional Medicare Tax	Federal Tax	Employers are required to start withholding the Additional Medicare Tax from an employee's wages in the pay period in which wages paid for the calendar year exceed \$200,000. The rate is a flat 0.9%.
Federal Withholding	Federal Tax	Employers are required to withhold the federal income tax based on the information the employee provides on the Form W-4. The employer is responsible to pay the federal withholding tax to the U.S. Treasury on the employee's behalf.
Federal Withholding (Income Code 16) (Effective 2015)	Federal Tax	Used on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to report scholarship or fellowship grant income paid to nonresident alien (NRA).
Medicare	Federal Tax	Employee amount withheld: Medicare is a mandatory federal payroll tax that helps fund the U.S. Medicare Program. The standard tax rate is 2.9% of all covered wages, which is split evenly between the employee and the employer, with each paying 1.45%
Medicare (ER)	Federal Tax	Employer amount withheld: Medicare is a mandatory federal payroll tax that helps fund the U.S. Medicare Program. The standard tax rate is 2.9% of all covered wages, which is split evenly between the employee and the employer, with each paying 1.45%
OASDI	Federal Tax	Employee amount withheld: Mandatory federal payroll tax used to fund Social Security. The standard tax rate is 12.4% of all covered wages, which is split evenly between the employee and the employer, with each paying 6.2%
OASDI (ER)	Federal Tax	Employer amount withheld: Mandatory federal payroll tax used to fund Social Security. The standard tax rate is 12.4% of all covered wages, which is split evenly between the employee and the employer, with each paying 6.2%
Uncollected SS & Medicare	Federal Tax	Employee's share of social security and medicare tax that was required to be paid but was not withheld by their employer.
FWS Ded - Accounting Grant Charge	Federal Work Study	Federal Work Study deduction used to move work study pay results to the correct work study accounting.
FWS Ded - Accounting Grant Charge Offset	Federal Work Study	Federal Work Study deduction used to move work study pay results to the correct work study accounting.
Dental ER	Health Insurance	This represents the portion of your dental insurance premium that the university pays on your behalf. It is shown in your paycheck for reporting purposes only and is not an amount deducted from your pay.
Dental Post Tax	Health Insurance	This is the employees portion of dental insurance premiums that the employee has chosen to pay with after-tax (post-tax) dollars instead of the standard pre-tax deduction. This means taxes are applied to this amount before it is deducted from your paycheck.
Double Coverage Surcharge - \$5.00 Monthly - PEBB	Health Insurance	For employees enrolled in health plans, the double coverage surcharge of \$5 is applied when the employee covers a dependent who also has coverage under another PEBB or OEBB subscriber.
Flex Spending Dependent Care	Health Insurance	A pre-tax deduction you elect to set aside for eligible dependent care expenses, such as daycare, preschool, or elder care, allowing you to lower your taxable income while paying for qualified services.
Long Term Care, Employee	Health Insurance	A payroll deduction for employee-paid long-term care insurance, which helps cover the cost of care services if you become unable to perform daily activities due to illness, disability, or aging.
Long Term Care, Spouse/Ptnr	Health Insurance	A payroll deduction for long-term care insurance that provides coverage for your spouse, helping pay for care services if they become unable to perform daily activities due to illness, disability, or aging.
Medical ER	Health Insurance	This represents the portion of your medical insurance premium that the university pays on your behalf. It is shown in your paycheck for reporting purposes only and is not an amount deducted from your pay.
Medical Opt Out Credit	Health Insurance	A benefit paid to employees who enroll to opt out of employer-provided medical insurance coverage (still participating in plans). This payment is provided as an alternative to enrolling in the medical plan and may be subject to tax rules.
Medical Post Tax	Health Insurance	This is the employees portion of medical insurance premiums that the employee has chosen to pay with after-tax (post-tax) dollars instead of the standard pre-tax deduction. This means taxes are applied to this amount before it is deducted from your paycheck.
Medical Pre-Tax	Health Insurance	The employee portion of medical insurance premium that is deducted from pay before taxes, reducing taxable income while providing coverage under employer-sponsored medical plan.
Other Coverage Surcharge - \$50.00 Monthly - PEBB	Health Insurance	For employees who cover a spouse or domestic partner that are enrolled in their own employer sponsored health plans, the other group coverage surcharge of \$50.

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Deduction	Type	Description
PEBB AD&D Ins, Empl/Family	Health Insurance	A payroll deduction for employee-paid Accidental Death and Dismemberment insurance covering the employee and their dependents, which provides benefits to you or your beneficiaries in the event of accidental death or serious injury.
PEBB AD&D Ins, Employee	Health Insurance	A payroll deduction for employee-paid Accidental Death and Dismemberment insurance covering the employee only, which provides benefits to you or your beneficiaries in the event of accidental death or serious injury.
PEBB Basic Life	Health Insurance	The portion of your basic life insurance premium that you pay through payroll. This coverage provides a death benefit to your beneficiaries while you are employed.
PEBB Basic Life ER	Health Insurance	This represents the portion of your basic life insurance premium that the university pays on your behalf. It is shown in your paycheck for reporting purposes only and is not an amount deducted from your pay.
PEBB Basic Life Post Tax	Health Insurance	This is the employees portion of basic life insurance premiums that the employee has chosen to pay with after-tax (post-tax) dollars instead of the standard pre-tax deduction. This means taxes are applied to this amount before it is deducted from your paycheck.
PEBB Commutr Transp Flex Spndg	Health Insurance	A payroll deduction for employee contributions to a pre-tax flexible spending account used to pay for eligible commuting and transportation expenses, such as transit passes, vanpooling, or parking, reducing your taxable income.
PEBB Dependent Life Insurance	Health Insurance	A payroll deduction for life insurance coverage that you elect and pay for, providing a death benefit for your eligible dependents.
PEBB Life \$60K-600K Post tax	Health Insurance	A payroll deduction for additional life insurance coverage the employee elects above \$40k pre-tax life insurance portion. This portion is paid with after-tax dollars (post-tax), meaning taxes are applied before the deduction is taken from your paycheck.
PEBB Life up to \$40K Pre tax	Health Insurance	A payroll deduction for life insurance coverage you elect, up to \$40,000, that is paid with pre-tax dollars. This reduces your taxable income while providing additional life insurance protection.
PEBB Long Term Disability Option 1	Health Insurance	A payroll deduction for long-term disability insurance that the employee elects and pays for. This coverage provides income replacement if the employee is unable to work due to illness or injury over an extended period.
PEBB Long Term Disability Option 2	Health Insurance	A payroll deduction for long-term disability insurance that the employee elects and pays for. This coverage provides income replacement if the employee is unable to work due to illness or injury over an extended period.
PEBB Long Term Disability Option 3	Health Insurance	A payroll deduction for long-term disability insurance that the employee elects and pays for. This coverage provides income replacement if the employee is unable to work due to illness or injury over an extended period.
PEBB Long Term Disability Option 4	Health Insurance	A payroll deduction for long-term disability insurance that the employee elects and pays for. This coverage provides income replacement if the employee is unable to work due to illness or injury over an extended period.
PEBB Medical Flex Spending	Health Insurance	A payroll deduction for employee contributions to a pre-tax account used to pay for eligible medical, dental, and vision expenses not covered by insurance, reducing taxable income.
PEBB Parking Flex Spending	Health Insurance	A payroll deduction for employee contributions to a pre-tax account used to pay for eligible work-related parking expenses, reducing taxable income.
PEBB Short-Term Disability	Health Insurance	A payroll deduction for short-term disability insurance that the elects and pays for. This coverage provides partial income replacement if you are temporarily unable to work due to illness or injury.
PEBB Spouse/Ptnr Life Post tax	Health Insurance	A payroll deduction for life insurance coverage you elect and pay for on your spouse or domestic partner. This portion is paid with after-tax dollars (post-tax) and provides a death benefit to the covered spouse or partner.
Pre-Tax Dental	Health Insurance	The employee portion of dental insurance premium that is deducted from pay before taxes, reducing taxable income while providing coverage under employer-sponsored medical plan.
Pre-Tax Vision	Health Insurance	The employee portion of vision insurance premium that is deducted from pay before taxes, reducing taxable income while providing coverage under employer-sponsored medical plan.
Tobacco Surcharge - PEBB	Health Insurance	An additional payroll deduction applied to employees who use tobacco products. This surcharge helps offset the higher health plan costs associated with tobacco use and is paid by the employee.
Vision ER	Health Insurance	This represents the portion of your vision insurance premium that the university pays on your behalf. It is shown in your paycheck for reporting purposes only and is not an amount deducted from your pay.

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Deduction	Type	Description
Vision Post Tax	Health Insurance	This is the employees portion of vision insurance premiums that the employee has chosen to pay with after-tax (post-tax) dollars instead of the standard pre-tax deduction. This means taxes are applied to this amount before it is deducted from your paycheck.
Local City Withholding (Resident)	Local Tax	Withholding for a local city resident. The amount withheld is based on the local income tax rate of the city and where the employees lives. Additional location information is required.
Local City Withholding (Work)	Local Tax	City withholding based on the on the location of the employees physical work location. Additional location information is required.
Local City Withholding (Work) - Employer	Local Tax	City withholding based on the on the location of the employees physical work location. Additional location information is required. Employer paid portion.
Local County Withholding (Resident)	Local Tax	County withholding based on the on the location of the employees physical work location. Additional location information is required.
Local County Withholding (Work)	Local Tax	County withholding based on the on the location of the employees physical work location. Additional location information is required. Employer paid portion.
Local School District Withholding (Resident)	Local Tax	School district withholding based on the on the location of the employees physical work location. Additional location information is required.
OR: Canby Area Transit Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Clackamas Transit Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Lane County Mass Transit District Excise Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Oregon Workers Benefit Fund	Oregon State Tax	Employee withholding of Oregon Workers Benefit Fund, which is a mandatory tax calculated per hour worked, that funds workplace safety programs and injured worker benefits. The total assessment is split evenly, with the employer deduction half from the employee's wages and contributing the other half from their own funds.
OR: Oregon Workers Benefit Fund - Employer Paid	Oregon State Tax	Employer contribution only of Oregon Workers Benefit Fund, which is a mandatory tax calculated per hour worked, that funds workplace safety programs and injured worker benefits. The total assessment is split evenly, with the employer deduction half from the employee's wages and contributing the other half from their own funds.
OR: Sandy County Transit Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Tri-County Metropolitan Transportation District Excise Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Wilsonville Transit Tax - Employer Paid	Oregon State Tax	Oregon State local tax.
OR: Metro Supportive Housing Services Tax (Non-Resident)	Oregon State Tax	Oregon State local tax.
OR: Metro Supportive Housing Services Tax (Resident)	Oregon State Tax	Oregon State local tax.
OR: Multnomah County Preschool for All Tax (Non-Resident)	Oregon State Tax	Oregon State local tax.
OR: Multnomah County Preschool for All Tax (Resident)	Oregon State Tax	Oregon State local tax.
OR: Oregon Special Payroll Tax Offset - Employer Paid	Oregon State Tax	A portion of Oregon State Unemployment Insurance that is specifically directed to fund various state programs, rather than the Unemployment Insurance Trust Fund. Not currently used at SOU.
OR: Oregon Statewide Transit Tax	Oregon State Tax	The Oregon Statewide Transit Tax is an employee-paid tax on wages that helps fund public transportation services and improvements throughout Oregon. The tax rate is one-tenth of one percent (0.10%) of wages.
OR: Paid Leave Oregon - Employer Paid (Equivalent Plan)	Oregon State Tax	Employer paid contribution to Oregon Paid Leave. Employers pay 40% of 1% of total wages. Paid Leave Oregon is a state-run program that provides wage replacement to eligible employees for medical, family or safety leave. Employees and employers both contribute 1% of wages via mandatory payroll tax.
OR: Paid Leave Oregon (Equivalent Plan)	Oregon State Tax	Employee withholding for Oregon Paid Leave. Employees pay 60% of 1% of total wages. Paid Leave Oregon is a state-run program that provides wage replacement to eligible employees for medical, family or safety leave. Employees and employers both contribute 1% of wages via mandatory payroll tax.
OR: Paid Leave Oregon (State Plan)	Oregon State Tax	Not currently used. SOU elected to use the Equivalent Plan.

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Deduction	Type	Description
TX: Texas Employment and Training Investment Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
TX: Texas Unemployment Obligation Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
AL: Alabama Security Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
AZ: Arizona Job Training Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: California Voluntary Plan Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: Employment Training Tax (ETT) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: State Disability Insurance (SDI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: State Disability Insurance (SDI) - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: Voluntary Disability Insurance (VDI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CA: Voluntary Disability Insurance (VDI) - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CO: Colorado Paid Family and Medical Leave Insurance (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CT: Family and Medical Leave	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
CT: Family and Medical Leave (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DC: District of Columbia Administrative Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DC: District of Columbia Paid Family Leave - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Wilmington Business Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Employment Training Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Family Caregiver Leave - Employer Paid (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Family Caregiver Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Family Caregiver Leave (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Family Caregiver Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Medical Leave - Employer Paid (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Medical Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Medical Leave (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
DE: Delaware Paid Medical Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Parental Leave - Employer Paid (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Parental Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Parental Leave (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
DE: Delaware Paid Parental Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
GA: Georgia Administrative Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
HI: Hawaii Employment & Training Assessment (E&T) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
HI: Temporary Disability Insurance (TDI)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
IA: Iowa Reserve Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
IA: Iowa Administrative Surcharge - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ID: Idaho Administrative Reserve - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ID: Idaho Workforce Development - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Boone County Senior Citizen and Mental Health Tax	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Louisville Metro Non-Resident + TARC	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Louisville Metro Resident + TARC	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Transit Authority of River City (TARC) - Employee Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Boone County Tax Increment Financing (TIF)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Campbell County Mental Health Tax	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Campbell County Senior Citizen Tax	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
KY: Kentucky Service Capacity Upgrade Fund (SCUF) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
LA: Louisiana Incumbent Worker Training Program - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
LA: Louisiana Integrity Social Charge - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
LA: Louisiana Non-Charge Social Charge - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Local City (PENN) Local Service Tax (LST)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Local City (PENN) Local Service Tax School District (LSTSD)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Local Other (PA) Pittsburgh Payroll Expense Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Massachusetts Workforce Training Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Covid-19 Recovery Assessment Rate - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Massachusetts Employer Medical Assistance Contribution (EMAC) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
MA: Massachusetts Paid Family Leave	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Massachusetts Paid Family Leave - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Massachusetts Paid Medical Leave	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MA: Massachusetts Paid Medical Leave - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Maine Competitive Skills Scholarship Fund (CSSF) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Maine Paid Family and Medical Leave - Employer Paid (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Maine Paid Family and Medical Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Maine Paid Family and Medical Leave (Private Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Maine Paid Family and Medical Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
ME: Unemployment Program Administrative Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Workforce Training Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Covid-19 Recovery Assessment Rate - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Employer Medical Assistance Contribution (EMAC) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Paid Family Leave	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Paid Family Leave - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Paid Medical Leave	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MA: Massachusetts Paid Medical Leave - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MN: Minnesota Additional Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MN: Minnesota Workforce Development Fee - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - MN: Minnesota Federal Loan Interest Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - New Jersey Family Leave Insurance (FLI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - New Jersey Private Family Leave Insurance (NJPFLI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - New Jersey Temporary Disability Fund - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - New Jersey Temporary Disability Fund (Mandatory) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - New Jersey Voluntary Disability Insurance (NJVDI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
Memo - New Jersey Voluntary Disability Insurance (NJVDI) (Mandatory) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - NJ: Workforce Development Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - NJ: Workforce Development Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - TX: Texas Employment and Training Investment Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - TX: Texas Unemployment Obligation Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Employment Administration Fund (EAP) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Stay at Work Program	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Stay at Work Program (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Supplemental Pension Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Supplemental Pension Fund (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Cares Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Industrial Insurance (Accident) Fund (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Memo - WA: Washington Paid Family & Medical Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MI: Michigan Obligation Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Additional Assessment - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Workforce Development Fee - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Federal Loan Interest Assessment - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Paid Family Leave	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Paid Family Leave - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Paid Medical Leave	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MN: Minnesota Paid Medical Leave - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MS: Mississippi Training Contribution - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
MT: Montana Administrative Fund Tax - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NE: Nebraska State Unemployment Tax (SUIT) - Employer Paid	Out Of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Nevada Bond Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
Nevada Business Tax/Financial Institution - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Family Leave Insurance (FLI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Family Leave Insurance (NJFLI) - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
New Jersey Private Family Leave Insurance (NJPFLI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Private Family Leave Insurance (NJPFLI) - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Temporary Disability Fund - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Temporary Disability Fund - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Temporary Disability Fund (Mandatory) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Temporary Disability Fund (Optional) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Voluntary Disability Insurance (NJVDI) - Mandatory	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Voluntary Disability Insurance (NJVDI) - Optional	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Voluntary Disability Insurance (NJVDI) (Mandatory) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New Jersey Voluntary Disability Insurance (NJVDI) (Optional) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
New York Paid Family Leave (Mandatory-Involuntary)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NH: New Hampshire Administrative Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NH: New Hampshire Paid Family Leave Plan (Individual)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NH: New Hampshire Paid Family Leave Plan Employer-Paid (ER Funded Group Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NH: New Hampshire Paid Family Leave Plan Employer-Paid Group	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NH: New Hampshire Paid Family Leave Plan Group	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NJ: New York - New Jersey Waterfront Commission Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NJ: Workforce Development Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NJ: Workforce Development Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NM: New Mexico UI Trust Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NM: New Mexico Workers Compensation Administration Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NM: New Mexico Workers Compensation Administration Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NV: Nevada Business Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NV: Nevada CEP - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NY: New York - New Jersey Waterfront Commission Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NY: New York Re-Employment Service Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NY: State Disability Insurance (SDI)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
NY: Metropolitan Commuter Transportation Mobility Tax Zone 2 - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
NY: Optional Employers Compensation Expense Tax (ECET)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
PR: Puerto Rico Special Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
RI: Job Development Fund - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
RI: Temporary Disability Insurance (TDI)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
San Francisco Administrative Office Tax	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
San Francisco Health Care - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
SC: South Carolina Contingency Assessment - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
SD: South Dakota Unemployment Surcharge - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
SD: South Dakota Administrative Fee - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
SD: South Dakota Investment Fee - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
VT: Child Care Contribution	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
VT: Child Care Contribution - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Seattle Employee Hours Tax	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Employment Administration Fund (EAP) - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Stay at Work Program	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Stay at Work Program (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Supplemental Pension Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Supplemental Pension Fund (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Seattle Payroll Expense Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Seattle Social Housing Tax - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Cares Fund	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Industrial Insurance (Accident) Fund (ER)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Medical Aid Fund (Effective Jan 2017)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Medical Aid Fund (ER) (Effective Jan 2017)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Paid Family & Medical Leave - Employer Paid (Voluntary Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Paid Family & Medical Leave (State Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WA: Washington Paid Family & Medical Leave (Voluntary Plan)	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.
WY: Wyoming Workers Compensation - Employer Paid	Out of State Tax	State tax required for remote workers whose physical work location is not in Oregon.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
R00_OPSRP IAP Empl Acct Pd for You	Retirement	PERS/OPSRP IAP contribution. This is the employee's contribution, paid for by SOU.
R01_IAP Empl Acct Paid for You	Retirement	PERS Tier 1 or PERS Tier 2 IAP contribution. This is the employee's contribution, paid for by SOU.
R06_Retirement Empr Contrib Tier 1	Retirement	PERS Tier 1 employer pension contribution.
R07_Retirement Empr Contrib Tier 2	Retirement	PERS Tier 2 employer pension contribution.
R08_Retirement Empr Contrib OPSRP	Retirement	PERS/OPSRP employer pension contribution.
R10_ORP Fidelity Tier 1 Pd for You	Retirement	ORP Tier 1 Fidelity employee contribution paid for by SOU.
R1T_ORP TIAA-CREF T1 Paid for You	Retirement	ORP Tier 1 TIAA employee contribution paid for by SOU.
R20_ORP Fidelity Tier 2 Pd for You	Retirement	ORP Tier 2 Fidelity employee contribution paid by SOU.
R2T_ORP TIAA-CREF T2 Paid for You	Retirement	ORP Tier 2 TIAA employee contribution paid by SOU.
R30_ORP Fidelity Tier 3 Pd for You	Retirement	ORP Tier 3 Fidelity employee contribution paid by SOU.
R3T_ORP TIAA-CREF T3 Paid for You	Retirement	ORP Tier 3 TIAA employee contribution paid by SOU.
R40_ORP Fidelity Tier 1 ER Contrib	Retirement	ORP Tier 1 Fidelity employer contribution.
R4T_ORP TIAA-CREF T1 ER Contrib	Retirement	ORP Tier 1 TIAA employer contribution.
R50_ORP Fidelity Tier 2 ER Contrib	Retirement	ORP Tier 2 Fidelity employer contribution.
R5T_ORP TIAA-CREF T2 ER Contrib	Retirement	ORP Tier 2 TIAA employer contribution.
R60_ORP Fidelity Tier 3 ER Contrib	Retirement	ORP Tier 3 Fidelity employer contribution.
R6T_ORP TIAA-CREF T3 ER Contrib	Retirement	ORP Tier 3 TIAA employer contribution.
RDR_PERS Retirement Debt Repayment ER	Retirement	PERS pension bond obligation paid for by SOU.
RE3_PERS - PERS PERS/OPSRP IAP Self-Pay	Retirement	PERS/OPSRP IAP self-pay voluntary employee contribution.
REO_ORP Fid Pretax TDI/EE Match T4-ER	Retirement	ORP Tier 4 Fidelity employer contribution.
Repayment of Overpayments	Voluntary Deductions	Repayment of overpayments.
RES_PERS - PERS Tier 1 IAP Self-Pay	Retirement	PERS Tier 1 IAP self-pay voluntary employee contribution.
RET_ORP TC Pretax TDI/Match T4-ER	Retirement	ORP Tier 4 TIAA employer contribution.
RMO_ER_ORP Fid Pretax TDI/ER Match T4	Retirement	ORP Tier 4 Fidelity pre-tax employer match.
RMO_ORP Fid Pretax TDI/EE Match T4-EE	Retirement	ORP Tier 4 Fidelity pre-tax employee contribution to 403b with employer match.
RMT_ER_ORP TIAA Tier 4 Pre-Tax MATCH ER	Retirement	ORP Tier 4 TIAA pre-tax employer match.
RMT_ORP TIAA Tier 4 Pre-Tax MATCH EE	Retirement	ORP Tier 4 TIAA pre-tax employee contribution to 403b with employer match.
RRO_ER_ORP Fid Roth TDI/ER Match T4	Retirement	ORP Tier 4 Fidelity Roth employee contribution to 403b with employer match.
RRO_ORP Fid Roth TDI/EE Match T4	Retirement	ORP Tier 4 Fidelity pre-tax employer match.
RRP_Returning Retiree PERS ER	Retirement	PERS Tier 1 and Tier 2 employer contribution for retirees who are actively working.
RRT_ER_ORP TC Roth TDI/ER Match T4	Retirement	ORP Tier 4 TIAA pre-tax employer match.
RRT_ORP TC Roth TDI/EE Match T4	Retirement	ORP Tier 4 TIAA Roth employee contribution to 403b with employer match.
State Withholding (Resident)	State Tax	State tax withholding based on state version of the federal Form W-4 for amount of employee's wages that an employer deducts and send directly to the state's tax authority on the employee's behalf. When using this deduction the state that the employee resides in must be identified. Not currently used at SOU.

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SOU DEDUCTIONS LISTING

Deduction	Type	Description
State Withholding (Work)	State Tax	State tax withholding based on state version of the federal Form W-4 for amount of employee's wages that an employer deducts and send directly to the state's tax authority on the employee's behalf. When using this deduction the state that the employee works in must be identified.
SUI (ER)	State Tax	A payroll deduction for the State of Oregon Unemployment Insurance program. This program provides temporary income replacement to eligible employees who become unemployed through no fault of their own. The deduction funds state-administered unemployment benefits.
S01_Oregon Savings Growth	Voluntary Deductions	Oregon Savings Growth Program 457 pre-tax employee contribution.
S04_Oregon Savings Growth Roth	Voluntary Deductions	Oregon Savings Growth Program 457 Roth employee contribution.
S20_TDI Fidelity, Percent	Voluntary Deductions	Tax Deferred Investment 403b Fidelity employee pre-tax contribution.
S30_TDI Fidelity, Roth Post-Tax	Voluntary Deductions	Tax Deferred Investment 403b Fidelity employee Roth contribution.
S4T_TDI TIAA-CREF, Group Percent	Voluntary Deductions	Tax Deferred Investment 403b TIAA employee pre-tax contribution.
S5T_TDI TIAA-Cref, Roth Post-Tax	Voluntary Deductions	Tax Deferred Investment 403b TIAA employee Roth contribution.
Withholding Order (Bankruptcy)	Withholding Order	Payroll deduction for legal directive from a court that requires a deduction of a specified amount from an employee's wages to pay a bankruptcy debt.
Withholding Order (Creditor)	Withholding Order	Payroll deduction for legal directive from a court that requires a deduction of a specified amount from an employee's wages to pay a debt from a creditor.
Withholding Order (Federal AWG)	Withholding Order	Payroll deduction for legal directive from a federal agency that requires a deduction of a specified amount from an employee's wages to pay a debt owed to the federal agency.
Withholding Order (Federal Tax Levy)	Withholding Order	Payroll deduction for legal directive from the IRS that requires a deduction of a specified amount from an employee's wages to pay a tax debt.
Withholding Order (State Tax Levy)	Withholding Order	Payroll deduction for legal directive from a state taxing authority that requires a deduction of a specified amount from an employee's wages to pay a debt.
Withholding Order (Student Loan)	Withholding Order	Payroll deduction for legal directive from a court or government agency that requires a deduction of a specified amount from an employee's wages to pay past due student loan debt.
Withholding Order (Support)	Withholding Order	Payroll deduction for legal directive from a court or government agency that requires a deduction of a specified amount from an employee's wages to pay support due.
Withholding Order (Wage Assignment)	Withholding Order	Payroll deduction that is a voluntary agreement in which an employee authorized their employer to withhold a specified amount from wages to pay a creditor.
Withholding Order Agency Fee	Withholding Order	An amount legally required to be withheld from an employee's pay and remitted to an external agency based on a court or administrative order.
Withholding Order Employer Fees	Withholding Order	Payroll deduction of a small amount that the employer charges the employee for the administrative cost of processing a withholding order. The amount is determined by state law.
1042-S Wages (Effective 2015)		Form 1042-S wages are the portion of a nonresident alien U.S. employment income that is exempt from U.S. income tax withholding due to a tax treaty between the U.S. and the individual's country of residence.
Advance of Pay	Voluntary Deduction	A payroll deduction used to repay wages or salary that were issued to the employee in advance. This deduction reduces future paychecks until the advance has been fully repaid.
APSOU Dues, SOU	Dues or Fees	APSOU faculty union member elected dues.
Miscellaneous	Miscellaneous	A payroll deduction for amounts that do not fit into standard deduction categories. This can include one-time or irregular deductions approved by the employer or required by policy.
Parking Permit	Dues or Fees	A payroll deduction for the cost of a parking permit, elected by the employee via the SOU Parking system. This deduction covers employee use of designated parking facilities.
SAIF Accident Employer Contribution	Oregon State Tax	Employer-paid contributions to the state-mandated workers' compensation program. This coverage provides benefits in the event of a work-related injury or illness.
SEIU Associate Dues	Dues of Fees	Former classified staff who transfers to non-classified position and elects to still contribute to SEIU with Associate Dues.
SEIU CAPE	Dues of Fees	A voluntary payroll deduction that SEIU members use to contribute to CAPE — the Citizen Action for Political Education fund. These funds support SEIU-endorsed political activities and candidates.
SEIU Dues	Dues of Fees	SEIU Dues deduction for classified union members who elect to contribute to the union.

This document lists all earnings and deductions that may be used by the university. Not all items apply to every employee. Only those earnings and deductions for which an employee is eligible, in accordance with relevant policies and employment arrangements, will appear on an individual payslip.

SOU DEDUCTIONS LISTING

Deduction	Type	Description
SEIU Issues	Dues of Fees	SEIU Issues deduction for classified union members who elect to contribute to the union.
SEIU Legal Insurance Plan	Dues of Fees	SEIU deduction for classified union members who elect to enroll in SEIU legal insurance.
SEIU Life Insurance	Dues of Fees	SEIU deduction for classified union members who elect to enroll in SEIU life insurance.
SEIU Salary Range 11/Step 10 Credit	Dues of Fees	Employer-paid subsidy, paying up-to \$40 for the employee's monthly core benefit premiums, for classified employees with salary rates less than or equal to the dollar amount equivalent of Salary Range 11, Step 10, based on a 1.0 FTE. This subsidy will cease when an employee moves to a salary rate above the dollar amount equivalent of Salary Range 11, Step 10 as a result of a salary increase.