

APPENDIX B:
PAYROLL EXPENSE ALLOCATION –
LARGE PARISH EXAMPLE

Liability Recap	Taxes Debited			
	Federal Income Tax			1,559.60
	Earned Income Credit Advances			.00
	Social Security - EE			666.26
	Social Security - ER			666.24
	Social Security Adj - EE			.00
	Medicare - EE			155.81
	Medicare - ER			155.81
	Medicare Adj - EE			.00
	Medicare Surtax - EE			.00
	Medicare Surtax Adj - EE			.00
	Federal Unemployment Tax			.00
	FMLA-PSL Payments Credit			.00
	FMLA-PSL ER FICA Credit			.00
	FMLA-PSL Health Care Premium Credit			.00
	Employee Retention Qualified Payments Credit			.00
	Employee Retention Qualified Health Care Credit			.00
	COBRA Premium Assistance Payments			.00
	State Income Tax			574.70
	State Unemployment Insurance - EE			.00
	State Unemployment Insurance - ER			.00
	State Unemployment Insurance Adj - EE			.00
	State Disability Insurance - EE			.00
	State Disability Insurance - ER			.00
	State Disability Insurance Adj - EE			.00
	State Family Leave Insurance - EE			.00
	State Family Leave Insurance - ER			.00
	State Family Leave Insurance Adj - EE			.00
	State Medical Leave Insurance - EE			.00
	State Medical Leave Insurance - ER			.00
	State Medical Leave Insurance Adj - EE			.00
	State Cares Fund - EE			.00
	Workers' Benefit Fund Assessment - EE			.00
	Workers' Benefit Fund Assessment - ER			.00
	Transit Tax - EE			.00
	Local Income Tax			.00
	School District Tax			.00
	Total Taxes Debited	Acct. No. XXXXXXXX0496	Tran/ABA XXXXXXXXX	3,778.42
Other Transfers	ADP Direct Deposit	Acct. No. XXXXXXXX0496	Tran/ABA XXXXXXXXX	10,849.25
	ADP Check	Acct. No. XXXXXXXX0496	Tran/ABA XXXXXXXXX	1,465.63
	Total Amount Debited From Your Accounts			16,093.30
Bank Debits and Other Liability	Adjustments/Prepay/Voids			.00
Taxes - Your Responsibility	None This Payroll			

Amount taken from Bank : 16,093.30
 Withholdings pd by Parish:

403B 387.00
 Health Ins 90.68
 Roth 28.80
 Wage Garn. 90.42

Total PIR entry 16,690.20

12,314.88

Total Liability	16,093.30
	16,093.30
	16,093.30

Net Pay	Checks	1,465.63	
	Direct Deposits	10,849.25	
	Subtotal Net Pay		12,314.88
	Adjustments	.00	
	Total Net Pay Liability (Net Cash)		12,314.88

Taxes		You are responsible for Depositing these amounts		Amount debited from your account			
Federal	Agency	Rate	EE withheld	ER contrib.	EE withheld	ER contrib.	
	Federal Income Tax				1,559.60		
	Earned Income Credit Advances						
	Social Security				666.26	666.24	
	Medicare				155.81	155.81	
	Medicare Surtax						
	Federal Unemployment Tax						
	Subtotal Federal				2,381.67	822.05	3,203.72
	FMLA-PSL Payments Credit						
	FMLA-PSL ER FICA Credit						
	FMLA-PSL Health Care Premium Credit						
	Employee Retention Qualified Payments Cre						
	Employee Retention Qualified Health Care						
	Cobra Premium Assistance Payments						
	Total Federal				2,381.67	822.05	3,203.72
State	NY State Income Tax				574.70		
	NY State Unemployment Insurance-ER						
	NY State Disability Insurance-EE						
	Subtotal NY				574.70		574.70
	Total Taxes		.00	.00	2,956.37	822.05	3,778.42
	Amount ADP Debited From Account XXXXXXXX0496		Tran/ABA	XXXXXXXX			3,778.42

Excludes Taxes That Are Your Responsibility

Other	ADP Direct Deposit	10,849.25	
Transfers	ADP Check	1,465.63	
	Amount ADP Debited From Account XXXXXXXX0496		12,314.88
	Total Amount ADP Debited From Your Accounts		16,093.30

16 Employee Transactions

PERSONNEL	HOURS			EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY <input checked="" type="checkbox"/>	
	Reg	O/T	Hours 3&4	Reg	O/T	Earnings 3&4		Earnings 5	Federal			State/Local
<i>Davis, Gary</i>	152.00			2,290.48				2,290.48	214.23 FIT	80.16 NY	1996.09 CK1 CHK1	Voucher# 250001 <input type="checkbox"/> .00
Dept: 000012 Rate: 2290.48												
<i>Moore Raymond</i>	152.00			2,741.17				2,741.17	633.32 FIT	151.53 NY	1956.32 CK1 CHK1	Voucher# 250002 <input type="checkbox"/> .00
Dept: 000012 Rate: 2741.17												
DEPT TOTAL 000012	304.00 REG .00 O/T .00 HOURS 3 .00 HOURS 4			5,031.65 REG .00 EARNINGS 3 .00 EARNINGS 5			.00 O/T .00 EARNINGS 4 5,031.65 GROSS		847.55 FIT .00 SS .00 MED 231.69 STATE		3,952.41 TOTAL DEDUCTIONS	2 Pays <input type="checkbox"/> .00

STATUTORY DED. ANALYSIS: 231.69 01 NY
VOLUNTARY DED. ANALYSIS: 3,952.41 CK1 CHK1

<i>Kielbasa Karen</i>	80.00 6.00			1,760.00 198.00 50.00 X				2,008.00	111.86 FIT 121.69 SS 28.46 MED	72.35 NY	45.34 23 MEDPTX 301.20 403 403B	NY Check# 46568583 <input type="checkbox"/> 1,327.10
Dept: 000014 Rate: 22.0000												
<i>Jones Samuel</i>	80.00 5.00			2,000.00 187.50 75.00 X				2,262.50	178.54 FIT 137.47 SS 32.15 MED	98.11 NY	300.00 C CHECK1 1380.47 CK1 CHK1 90.42 V WAGE#1 45.34 23 MEDPTX	Voucher# 250003 <input type="checkbox"/> .00
Dept: 000014 Rate: 25.0000												
DEPT TOTAL 000014	160.00 REG 11.00 O/T .00 HOURS 3 .00 HOURS 4			3,760.00 REG 125.00 EARNINGS 3 .00 EARNINGS 5			385.50 O/T .00 EARNINGS 4 4,270.50 GROSS		290.40 FIT 259.16 SS 60.61 MED 170.46 STATE		2,162.77 TOTAL DEDUCTIONS	2 Pays <input type="checkbox"/> 1,327.10

EARNINGS ANALYSIS: 125.00 X EXPALL
STATUTORY DED. ANALYSIS: 170.46 01 NY
VOLUNTARY DED. ANALYSIS: 300.00 C CHECK1 90.42 V WAGE#1 90.68 23 MEDPTX 1,380.47 CK1 CHK1
301.20 403 403B

<i>Anderson Curtis</i>	30.00			900.00				900.00	.00 FIT 55.80 SS 13.05 MED	21.25 NY	809.90 C CHECK1	Voucher# 250004 <input type="checkbox"/> .00
Dept: 000016 Rate: 30.0000												
<i>Campbell Dorothy</i>	1.00			550.00				550.00	38.27 FIT 34.10 SS 7.97 MED	10.62 NY	459.04 SV1 SV1	Voucher# 250005 <input type="checkbox"/> .00
Dept: 000016 Rate: 550.0000												

REG

PERSONNEL	HOURS			EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY	
	Reg	O/T	Hours 3&4	Reg	O/T	Earnings 3&4		Earnings 5	Federal			State/Local
Clark, Ruth Dept: 000016 Rate: 100.0000	2.00			200.00				200.00	.00 FIT 12.40 SS 2.90 MED		184.70 CK1 CHK1	Voucher# 250006 .00
Diaz Vincent Dept: 000016 Rate: 20.0000	48.00			960.00				960.00	67.16 FIT 59.52 SS 13.92 MED	42.83 NY	709.37 CK1 CHK1 38.40 403 403B	28.80 RTH ROTH Voucher# 250007 .00
Griffin Craig Dept: 000016 Rate: 100.0000	5.00			500.00				500.00	33.27 FIT 31.00 SS 7.25 MED	8.62 NY	419.86 CK1 CHK1	Voucher# 250008 .00
King Dolores Dept: 000016 Rate: 100.0000	5.00			500.00				500.00	.00 FIT 31.00 SS 7.25 MED	7.77 NY	453.98 CK1 CHK1	Voucher# 250009 .00
Murray, Christopher Dept: 000016 Rate: 300.00	12.00			300.00				300.00	.00 FIT 18.60 SS 4.35 MED		277.05 C CHECK1	Voucher# 250010 .00
Patterson, Brenda Dept: 000016 Rate: 18.0000	32.00			576.00				576.00	141.14 FIT 35.72 SS 8.36 MED	19.66 NY	271.12 C CHECK1 100.00 S SAV-1	Voucher# 250011 .00
Roy Catherine Dept: 000016 Rate: 18.0000	25.00			450.00				450.00	37.37 FIT 27.90 SS 6.52 MED	16.26 NY	352.95 CK1 CHK1 9.00 403 403B	Voucher# 250012 .00
Sanders, Wayne Dept: 000016 Rate: 16.0000	80.00			1,280.00				1,280.00	101.17 FIT 79.36 SS 18.56 MED	45.54 NY	996.97 CK1 CHK1 38.40 403 403B	Voucher# 250013 .00
Torres, Frances Dept: 000016 Rate: 100.0000	2.00			200.00				200.00	3.27 FIT 12.40 SS 2.90 MED		181.43 C CHECK1	Voucher# 250014 .00

REG

PERSONNEL	HOURS			EARNINGS				GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY
	Reg	O/T	Hours 3&4	Reg	O/T	Earnings 3&4	Earnings 5		Federal	Stata/Local		
<i>Williams, Evelyn</i> Dept: 000016 Rate: 150.0000	1.00			150.00				150.00	.00 FIT 9.30 SS 2.17 MED			NY Check# 46568584 <input type="checkbox"/> 138.53
DEPT TOTAL 000016	243.00	REG		6,566.00	REG		.00	O/T	421.65 FIT 407.10 SS 95.20 MED 172.55 STATE		5,330.97 TOTAL DEDUCTIONS	12 Pays <input type="checkbox"/> 138.53
	.00	O/T		.00	EARNINGS 3		.00	EARNINGS 4				
	.00	HOURS 3		.00	EARNINGS 5		6,566.00	GROSS				
	.00	HOURS 4										

STATUTORY DED. ANALYSIS: 172.55 01 NY
VOLUNTARY DED. ANALYSIS: 1,539.50 C CHECK1 100.00 S SAV-1 3,117.83 CK1 CHK1 28.80 RTH ROTH
459.04 SV1 SV1 85.80 403 403B

REG

COMPANY TOTAL	HOURS	EARNINGS	STATUTORY DEDUCTIONS	VOLUNTARY DEDUCTIONS	NET PAY
COMPANY CODE					16 Pays <input type="checkbox"/>
Parish A	707.00 REG	15,357.65 REG	1,559.60 FIT	11,446.15 TOTAL DEDUCTIONS	1,465.63
	11.00 O/T	125.00 EARNINGS 3	666.26 SS		
	.00 HOURS 3	.00 EARNINGS 5	155.81 MED		
	.00 HOURS 4	385.60 O/T	574.70 STATE		
		15,868.15 GROSS			

EARNINGS ANALYSIS:	125.00	X	EXPALL			
STATUTORY DED. ANALYSIS:	574.70	01	NY			
VOLUNTARY DED. ANALYSIS:	1,839.50	C	CHECK1	100.00	S	SAV-1
	8,450.71	CK1	CHK1	28.80	RTH	ROTH
NET PAYROLL:	1,465.63	CHECKS:	2	FLAGGED:	2	STARTING CHECK NUMBER: SEE BELOW
TOTAL DEPOSITS:	10,849.25	VOUCHERS:	14	NET CASH PAYS 1,000.00 OR MORE	4	ENDING CHECK NUMBER: SEE BELOW
NET VOIDS:	.00	ADJUSTMENTS:				eVOUCHERS: 0
NET CASH:	12,314.88					PAPER VOUCHERS PRINTED: 14
ADP CHECK NUMBERS:	STATE NY	JPMORGAN CHASE	STARTING CHECK NUMBER:	46568583	ENDING CHECK NUMBER:	46568584

REG

DEPARTMENT	HOURS		EARNINGS			GROSS	STATUTORY DEDUCTIONS			VOL DEDS.	NET PAY
	Reg / O/T	Hours 3 & 4	Reg / O/T	Earn 3 & 4	Earn 5		Federal	State/Local			
000012 Shared Services- Regular Clergy	304.00			5,031.65		5,031.65 31.71% of CO	847.55 FIT SS MED	231.69 STATE SUI SDI LOCAL	3,952.41		

ANALYSIS DEPT: 000012

NET CASH: 3,952.41

State	STATE TAX	STATE WAGES	FIT BY STATE
NY	231.69	5,031.65	847.55
Total	231.69	5,031.65	847.55

Deduction Analysis		
CK1	CHK1	3,952.41
Total		3,952.41

Federal Taxable Analysis and Employer Unemployment Liability			
	TAXABLE	PCT	TAX
Federal	5,031.65		847.55
FUTA		.60	
Social Security-EE		6.20	
Social Security-ER		6.20	
Medicare-EE		1.45	
Medicare-ER		1.45	
Medicare Surtax-EE		.90	

SUM

DEPARTMENT	HOURS		EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOL DEDS	NET PAY
	Reg / O/T	Hours 3 & 4	Reg / O/T	Earn 3 & 4	Earn 5		Federal	State/Local		
000014 Shared Services- Regular Help	160.00		3,760.00	125.00		4,270.50	290.40 FIT	170.46 STATE	2,162.77	1,327.10
	11.00		385.50			26.91% of CO	259.16 SS	SUI		
							60.61 MED	SDI		
								LOCAL		

ANALYSIS DEPT: 000014

NET CASH: 3,007.57

Earnings 3,4,5 Analysis:

X	EXPALL	125.00	
Total			125.00

Deduction Analysis

C	CHECK1	300.00
V	WAGE#1	90.42
23	MEDPTX	90.68
CK1	CHK1	1,380.47
403	403B	301.20
Total		2,162.77

State	STATE	STATE	FIT
Analysis:	TAX	WAGES	BY STATE
NY	170.46	3,878.62	290.40
Total	170.46	3,878.62	290.40

Federal Taxable Analysis and

Employer Unemployment Liability	TAXABLE	PCT	TAX
Federal	3,878.62		290.40
FUTA		.60	
Social Security-EE	4,179.82	6.20	259.16
Social Security-ER	4,179.82	6.20	259.15
Medicare-EE	4,179.82	1.45	60.61
Medicare-ER	4,179.82	1.45	60.61
Medicare Surtax-EE		.90	

Cafeteria 125

Deduction Analysis		
23	- MED	90.68
Total		90.68

SUM

DEPARTMENT	HOURS		EARNINGS			GROSS	STATUTORY DEDUCTIONS			VOL DEDS.	NET PAY
	Reg / O/T	Hours 3 & 4	Reg / O/T	Earn 3 & 4	Earn 5		Federal	State/Local			
000016 Regular Help	243.00			6,566.00		6,566.00 41.38% of CO	421.65 FIT 407.10 SS 95.20 MED	172.55 STATE SUI SDI LOCAL	5,330.97	138.53	

ANALYSIS DEPT: 000016

NET CASH: 5,354.90

State	STATE	STATE	FIT
Analysis:	TAX	WAGES	BY STATE
NY	172.55	6,480.20	421.65
Total	172.55	6,480.20	421.65

Deduction Analysis		
C	CHECK1	1,539.50
S	SAV-1	100.00
CK1	CHK1	3,117.83
RTH	ROTH	28.80
SV1	SV1	459.04
403	403B	85.80
Total		5,330.97

Federal Taxable Analysis and Employer Unemployment Liability			
	TAXABLE	PCT	TAX
Federal	6,480.20		421.65
FUTA		.60	
Social Security-EE	6,566.00	6.20	407.10
Social Security-ER	6,566.00	6.20	407.09
Medicare-EE	6,566.00	1.45	95.20
Medicare-ER	6,566.00	1.45	95.21
Medicare Surtax-EE		.90	

State Taxable Analysis and Employer Unemployment Liability			
	TAXABLE	PCT	TAX
NY SUI	3,906.00		
Total	3,906.00		

SUM

** GRAND TOTAL **	707.00 11.00	15,357.65 385.50	125.00	15,868.15	1,559.60 FIT 666.26 SS 155.81 MED	574.70 STATE SUI SDI LOCAL	11,446.15	1,465.63 NET CASH 12,314.88
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DEPARTMENT	HOURS		EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOL DEDS.	NET PAY
	Reg / O/T	Hours 3 & 4	Reg / O/T	Earn 3 & 4	Earn 5		Federal	State/Local		
** GRAND TOTAL **							NET CASH:	12,314.88		

Earnings 3,4,5 Analysis:

X	EXPALL	125.00	
Total			125.00

State Analysis:	STATE TAX	STATE WAGES	FIT BY STATE
NY	574.70	15,390.47	1,559.60
Total	574.70	15,390.47	1,559.60

Federal Taxable Analysis and Employer Unemployment Liability

	TAXABLE	PCT	TAX
Federal	15,390.47		1,559.60
FUTA		.60	
Social Security-EE	10,745.82	6.20	666.26
Social Security-ER	10,745.82	6.20	666.24
Medicare-EE	10,745.82	1.45	155.81
Medicare-ER	10,745.82	1.45	155.81
Medicare Surtax-EE		.90	

State Taxable Analysis and Employer Unemployment Liability

	TAXABLE	PCT	TAX
NY SUI	3,906.00		
Total	3,906.00		

Deduction Analysis

C	CHECK1	1,839.50
S	SAV-1	100.00
V	WAGE#1	90.42
23	MEDPTX	90.68
CK1	CHK1	8,450.71
RTH	ROTH	28.80
SV1	SV1	459.04
403	403B	387.00
Total		11,446.15

Deduction Analysis

23	- MED	90.68
Total		90.68

SUM

Federal Deposit Liability	TOTAL LIABILITY
Federal Tax	1,559.60
Earned Income Credit Advances	
Social Security	
EE Amount Withheld	666.26
ER Taxable X 6.20%	666.24
Total Social Security	1,332.50
Medicare	
EE Amount Withheld	155.81
ER Taxable X 1.45%	155.81
Total Medicare	311.62
Medicare Surtax Employee Amount Withheld	
Total	3,203.72

ALL CROSSFOOTS OK

ITEM DESCRIPTION	JURISDICTION	TAXABLE	LIABILITY	FEDERAL INCOME TAX BY STATE
NET CASH (NET MINUS VOIDS PLUS DEPOSITS)			12,314.88	
FEDERAL PAYROLL TAX		15,390.47		
FEDERAL INCOME TAX				1,559.60
EARNED INCOME CREDIT ADVANCES				.00
SOCIAL SECURITY EMPLOYEE AMT WITHHELD			666.26	
SOC SEC ER TXBL	10,745.82 X 6.20		666.24	
MEDICARE EMPLOYEE AMT WITHHELD			155.81	
MEDICARE ER TXBL	10,745.82 X 1.45		155.81	
MEDICARE SURTAX EMPLOYEE AMT WITHHELD			.00	
FEDERAL DEPOSIT LIABILITY			3,203.72	
FUTA		.00 X .60	.00	
STATE INCOME TAX WITHHELD	NEW YORK	15,390.47	574.70	1,559.60
EMPLOYER SUI/SDI	NEW YORK	3,906.00		
COMPANY RECAP			16,093.30	1,559.60

SUM

Payroll Calculation for 6/23/2022

- ◆ Agreed to Gross Wages on Payroll Summary
- @ Agreed to Total Gross Wages on Payroll Register

Allocation Worksheet - Large Parish

* Agrees to Statistical Summary Recap

Shared Services Department	Gross Wages	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Clergy		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Regular Clergy	\$ 5,031.65 ◆@	\$ 838.61	\$ 838.61	\$ 838.61	\$ 838.61	\$ 838.61	\$ 838.60

	Gross Wages	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Admin		35%	20%	10%	10%	10%	15%
Shared Services - Regular Help Business Admin	\$ 4,270.50 ◆@	\$ 1,494.68	\$ 854.09	\$ 427.05	\$ 427.05	\$ 427.05	\$ 640.58

Other Departments - Parish A only	Gross Wages	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help	\$ 6,566.00 ◆@	\$ 6,566.00

Total	\$ 15,868.15 @	\$ 8,899.29	\$ 1,692.70	\$ 1,265.66	\$ 1,265.66	\$ 1,265.66	\$ 1,479.18
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Employer Taxes Social Security-6.2%							
Shared Services Department	SS Dept Total	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Admin		35%	20%	10%	10%	10%	15%
Shared Services - Regular Help Business Admin - Calculated Social Security	\$ 259.15 ◆	\$ 90.70	\$ 51.83	\$ 25.91	\$ 25.92	\$ 25.92	\$ 38.87

Other Departments - Parish A only	SS Dept Total	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help	\$ 407.09 ◆	\$ 407.09

Total Social Security	\$ 666.24 *	\$ 497.79	\$ 51.83	\$ 25.91	\$ 25.92	\$ 25.92	\$ 38.87
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Employer Taxes Medicare- 1.45%							
Shared Services Department	Medicare Dept totals	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Admin		35%	20%	10%	10%	10%	15%
Shared Services - Regular Help Business Admin - Calculated Medicare	\$ 60.61 ◆	\$ 21.21	\$ 12.12	\$ 6.07	\$ 6.06	\$ 6.06	\$ 9.09

Other Departments - Parish A only	Medicare Dept totals	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help	\$ 95.20 ◆	\$ 95.20

Total Medicare	\$ 155.81 *	\$ 116.41	\$ 12.12	\$ 6.07	\$ 6.06	\$ 6.06	\$ 9.09
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		Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Total for Wages, SS & Medicare	16,690.20	\$ 9,513.49	\$ 1,756.65	\$ 1,297.64	\$ 1,297.64	\$ 1,297.64	\$ 1,527.14