

**COLLECTIVE BARGAINING CLARIFICATION LETTER**

**NO. 10-08-03**

To: All Labor Relations Officers and Personnel Officers  
From: Michael Duco, Deputy Director  
Date: August 24, 2010  
Subject: **Fine Calculation Worksheet and Documentation**

This Clarification Letter replaces Clarification Letter No. 01-06-08. Attached please find the fine calculation worksheet that has been in use since 1994. This fine calculation worksheet was originally issued with Payroll Letter 656 on June 9, 1994 and has been in continuous use since that time. Agencies should continue to utilize this fine calculation sheet for the imposition of fines for employees covered by a collective bargaining agreement.

The fine calculation worksheet ensures minimum wage compliance and consistent application of fines to all employees covered by a collective bargaining agreement. As is illustrated by this form, fine calculations take into account the number of hours and the number of days an employee is normally scheduled to work during a pay period. Thus, a day's fine is not always eight (8) hours as it is dependent upon an employee's normal work schedule.

**Examples:**

An employee who is normally scheduled to work eighty (80) hours a pay period, ten (10) days per pay period and receives a one (1) day fine would receive the equivalent of an eight (8) hour fine.

An employee who is normally scheduled to work eighty (80) hours a pay period, six (6) days per pay period and receives a one (1) day fine would receive the equivalent of a thirteen and one third (13 1/3) hour fine.

An employee who is normally scheduled to work forty (40) hours a pay period, ten (10) days per pay period and receives a one (1) day fine would receive the equivalent of a four (4) hour fine.

If you have questions on how to utilize this form, please contact the Office of Collective Bargaining at (614) 466-0570.

FINE CALCULATION WORKSHEET

**Agency** \_\_\_\_\_ **Institution/Facility** \_\_\_\_\_

**Employee's Name** \_\_\_\_\_ **HRID** \_\_\_\_\_

Payroll Period Ending Date \_\_\_\_\_

Employee Current Total Rate of Pay \$ \_\_\_\_\_

Number of Hours the Employee is Normally  
 Scheduled to Work during a Payroll Period **(multiplied by)** X \_\_\_\_\_

**Employee Regular Gross Pay (minus)** **(equals)** \$ \_\_\_\_\_

Federal Withholding Tax \_\_\_\_\_

State Withholding Tax \_\_\_\_\_

Medicare\* (1.45% of employees regular gross pay) \_\_\_\_\_

Local #1 Withholding Tax\* \_\_\_\_\_

(tax rate \_\_\_% times regular gross pay) \_\_\_\_\_

Local #2 Withholding Tax\* \_\_\_\_\_

(tax rate \_\_\_% times regular gross pay) \_\_\_\_\_

School District Withholding Tax\* \_\_\_\_\_

(tax rate \_\_\_% times regular gross pay) \_\_\_\_\_

Retirement Amount \_\_\_\_\_

(employees rate \_\_\_% times regular gross pay) \_\_\_\_\_

Discretionary income **(equals)** \$ \_\_\_\_\_

Number of Days Employee Normally  
 Scheduled to Work during a Payroll Period **(divided by)** \_\_\_\_\_

Employee's Normal Daily Discretionary Income **(equals)** \$ \_\_\_\_\_

Number of Days of the Fine **(multiplied by)** X \_\_\_\_\_

**Fine Amount** \$ \_\_\_\_\_

Post the amount of the fine to the payroll disbursements journal using the payroll deduction code "XXX" followed by the amount of the fine.

\*Note that Medicare, Local Taxes and SDIT are to be used when applicable.