Line	Employee	Current Salary (with health ins. stipend)	Current Employer Paid Social Security	Current Employer Paid Medicare	Current Employer Paid 401K Contr.
	(a)	(b)	(c)	(d)	(e)
	Payroll				
1	Employee A	$ 171,106	$ 7,961	$ 2,481	$ 6,844
2	Employee B	136,412	7,961	1,978	5,456
3	Employee C	132,470	7,961	1,921	5,299
4	Employee D	89,867	5,572	1,303	3,595
5	Employee E	86,766	5,379	1,258	3,471
6	Employee F	63,972	3,966	928	2,559
7	Employee G	25,277	1,567	367	-
8	Total	$ 705,870	$ 40,367	$ 10,236	$ 27,224
9	Test Year	654,577	36,949	9,520	25,496
10	**Adjustment**	**$ 51,293**	**$ 3,418**	**$ 716**	**$ 1,728**

Bonus

	Year	Bonus	FICA
11	2013	$ 2,466	$ 161
12	2014	-	-
13	2015 (pd in 2016)	7,559	459
14	2016	3,474	230
15	2017	7,998	497
16	Average	$ 4,299	$ 269
17	Test Year	11,033	689
18	**Adjustment**	**$ (6,734)**	**$ (420)**

Sources:

Column b, lines 1 through 7: Salaries in DR 4-13 plus 3% 9/1/18 increase plus stipend in DR 4-16
Column c, lines 1 through 3: 128,400 (wage base limit) * 6.2%
Column c, lines 4 through 7: Column b * 6.2%
Column d, lines 1 through 7: Column b * 1.45%
Column e, lines 1 through 6: Column b * 4% SDIP match (employee G doesn't participate)
Line 8: Sum lines 1 through 7
Column b, line 9: SDIP's response to Staff DR 10-8 (base salary plus health stipend)
Column c, line 9: 37,507 (DR 10-8) - 558 (9,000 test year bonus pay * 6.2%)
Column d, line 9: 9,651 (DR 10-8) - 131 (9,000 test year bonus pay * 1.45%)
Column e, line 9: 32,761 (Revised Stmt H) less 3,643 (DR 3-17) less 3,622 (DR 10-4)
Line 10: Line 8 less line 9 (Note: 401k adjustment is carried over to PJS-3 Sch 7)
Column b, lines 11 and 15: Email from Lisa Murphy on 1/31/18
Columns b and c, line 12: SDIP's response to Staff DR 7-4
Column c, line 11: 2100 base (Lisa's 1/31/18 email) * 7.65%
Column c, line 15: 6500 base (Lisa's 1/31/18 email) * 7.65%
Columns b and c, lines 13 and 14: Email from Lisa Murphy on 10/25/17
Line 16: Average lines 11 through 15
Line 17: Line 13 plus line 14
Line 18: Line 16 less line 17