

# Pay Transparency Guide

*What Your Earnings Statement  
(Paycheck) Tells You.*



[Senate Bill 906](#) and [Oregon Revised Statute 652.610](#), effective January 1, 2026 enhances payroll transparency by requiring employers to provide newly hired employees with a clear, written explanation of payroll details. This includes pay periods, pay rates, deductions, benefit contributions, and any payroll codes that may appear on an earnings statement (paycheck). Below is a quick guide to the most common pay types and deductions, employer-provided benefits and payroll codes. Not all codes or deductions apply to every employee. Your individual paystub reflects only those relevant to your employment status and benefit elections.

If you have questions or would like a personalized explanation, please submit an [HR Service Desk Ticket](#).

## What You'll See and Why

### Pay Period Structure

- Pay periods run from the 20<sup>th</sup> of each month to the 19<sup>th</sup> of the following month
- Payday is the final banking day of each month corresponding with college closures

### Types of Pay Rate and other types

- Hourly, Regular, Exempt, Shift Differential, Overtime, Lead Pay
- Multi-Lingual, MCCO (Medical opt Out), Bonus (Longevity) Department Chair, Cell Phone Stipend, On Call Pay, Call Back Pay, Hazard Pay, Vacation Time, Sick Leave, Personal Leave, Draw

### Common Deduction Categories

- Federal, State, and Local Taxes
- FICA and Medicare withholdings
- Oregon Paid Family Leave
- Health, Dental, Vision, and Life Insurance Premiums (if applicable)
- Retirement Contributions (e.g., PERS IAP, 457(b) and 403(b))
- Garnishments (if applicable)
- Voluntary Contributions (e.g., Credit Union, Foundation)

### Employer-Provided Benefits – Noted in GREY columns on Paystub

- Health Insurance Contributions
- Workers' Compensation Insurance

### Glossary of Payroll Codes

A full list of payroll codes, their definitions and purposes is available on the [intranet](#) and in the HR office. Examples include:

- FWHM: Federal Tax, Married
- KP1C: 125 Kaiser Plan 1 – Employee + Child(ren)
- PERS: Employer PERS Contribution
- DD1F: Delta Dental – Employee + Family