

**Deduction / Contribution Schedule for Semimonthly Payroll Transition Year
Calendar Year 2015**

5-Day Transition Pay (fiscal year benefit eligible salaried faculty and exempt staff employees)	
Deduction / Contribution	Calculation
Medical Premiums	None Taken
Flexible Spending Accounts (Medical and Dependent)	None Taken
Life Insurance Premiums	Deduction Calculation Remains the Same as Previous Paycheck
Long Term Disability Premiums	Deduction Calculation Remains the Same as Previous Paycheck
Employer Contributions to TIAA Retirement Accounts	Percentage of Earnings
Employer Contributions to MPERS Pension & Health Care Plans	Percentage of Earnings
Employee Contributions to MPERS Pension & Health Care Plans	Percentage of Earnings
Employee Contributions to Tax-Deferred Savings Plans	Specified by Employee on Salary Reduction Form as a Percentage of Earnings OR Specified Flat Amounts <i>(Employee must submit a new form if electing to change the specified deduction for ongoing pay periods. The 'Salary Reduction Agreement' form can be found on the HR web site at: wmich.edu/hr/forms/retirement)</i>
Garnishments	Specified Percentage of Earnings ONLY (no specified amount deductions)
AAUP Dues (fiscal year faculty)	Percentage of Earnings
General Deductions (United Way, WMU Donations, Total Tech, etc.)	None Taken

Full Semimonthly Pay (assuming primary paycheck)	
Deduction / Contribution	Calculation
Medical Premiums	Adjusted to Semimonthly Rate Plus an Amount to Recover Entire Annual Premium
Flexible Spending Accounts (Medical and Dependent)	Deduction Calculation Remains the Same as Previous Paycheck
Life Insurance Premiums	Adjusted to Semimonthly Rate
Long Term Disability Premiums	Adjusted to Semimonthly Rate
Employer Contributions to TIAA Retirement Accounts	Percentage of Earnings
Employer Contributions to MPERS Pension & Health Care Plans	Percentage of Earnings
Employee Contributions to MPERS Pension & Health Care Plans	Percentage of Earnings
Employee Contributions to Tax-Deferred Savings Plans	Specified by Employee on Salary Reduction Form as a Percentage of Earnings OR Specified Flat Amounts <i>(Employee must submit a new form if electing to change the specified deduction for ongoing pay periods. The 'Salary Reduction Agreement' form can be found on the HR web site at: wmich.edu/hr/forms/retirement)</i>
Garnishments	Deductions, for Specified Percentages, will Adjust to Semimonthly Pay Rate Deductions, for Specified Amounts, will Adjust to Semimonthly Pay Frequency
AAUP Dues	Percentage of Earnings
General Deductions (United Way, WMU Donations, Total Tech, etc.)	Deduction Calculation Remains the Same as Previous Paycheck