

|             |                   |                    |                        |                      |
|-------------|-------------------|--------------------|------------------------|----------------------|
| <b>B</b>    | <b>I</b>          | <b>N</b>           | <b>G</b>               | <b>O</b>             |
| TIN         | ARRA              | ACH                | Disposable Earnings    | On Call Time         |
| IRS         | Compensatory Time | Shift Differential | Making Work Pay Credit | Constructive Payment |
| After Tax   | OHSA              | CDS PAYROLL        | SUTA                   | Thursday             |
| Base Period | Liabilities       | February           | Safe Harbor            | Common Law           |
| GAAP        | Premium Pay       | Green Card         | New Hire Reporting     | Retirement           |

|                           |                           |                      |                                      |                     |
|---------------------------|---------------------------|----------------------|--------------------------------------|---------------------|
| <b>B</b>                  | <b>I</b>                  | <b>N</b>             | <b>G</b>                             | <b>O</b>            |
| Group<br>Term<br>Life Ins | Regular<br>Rate of<br>Pay | Nonresident<br>Alien | Employer<br>Identification<br>Number | SUTA                |
| Federal<br>Income<br>Tax  | Education<br>Assistance   | Iowa                 | GAAP                                 | EFT                 |
| Benefits                  | CPA                       | CDS<br>PAYROLL       | Key<br>Employee                      | Income<br>Statement |
| HRA                       | Attendance                | Safe<br>Harbor       | COBRA                                | Pay<br>cards        |
| FUTA                      | Benefit<br>Ratio          | Fringe<br>Benefits   | Shift<br>Differential                | Annuity             |

|                   |                     |                               |               |                      |
|-------------------|---------------------|-------------------------------|---------------|----------------------|
| <b>B</b>          | <b>I</b>            | <b>N</b>                      | <b>G</b>      | <b>O</b>             |
| Tuesday           | Saturday            | Adjustments                   | Liabilities   | On Call Time         |
| Internal Controls | August              | Flexible Spending Arrangement | Jury Duty     | Salary               |
| GASB              | Income Tax Treaties | CDS PAYROLL                   | Control Group | Distribution         |
| Military Pay      | Unemployment        | Payroll Register              | November      | March                |
| Profile           | Benefit Ratio       | Catch Up Contribution         | Monday        | Constructive Payment |