

**PAY CODES**

PATCH	PATCH	System-automated default code for an employee's contract-based pay on a monthly basis.
SUMPATCH	SUMMER PATCH	System-automated default code for contract-based pay for summer work
COACHRT	COACH RETIREMENT	coaching stipends (whether walk-on or monthly basis) when the employee pay is subject to retirement (STRS credit)
TC PATCH	TIME CARD PATCH HR	Manual / adjustable code to modify the main "PATCH" contract pay
STIP W/R	STIPEND ADJ W/RETIMT	same as COACHRT but for stipends that aren't coaching (stipends that are subject to retirement/STRS credit)
PS HRLY1	SUB PRESCH TCHR1	tiered rate for preschool substituting (first of the 3 different rates)
PS HRLY2	SUB PRESCH TCHR2	tiered rate for preschool substituting (middle rate / long-term)
PS HRLY3	SUB PRESCH TCHR3	tiered rate for preschool substituting (highest / extended term)
HRLY N/R	HOURLY NO RETIREMENT	hourly-pay that does not contribute to retirement credit
HOURLY	HOURLY	Pay based on where the employee falls on the STA hourly salary schedule.
EMP DALY	EMPLOYEE DAILY RATE	per diem
DAILY	DAILY	also per diem (sometimes both codes are used to help differentiate 2/+ instances of daily rate)
SUBTCHR1	SUB TCHR 1	tiered sub rate (lowest, or short-term daily "1-5 days" rate)
SUBTCHR2	SUB TCHR 2	tiered sub rate (middle, or long-term 6-18 days rate)
SUBTCHR3	SUB TCHR 3 LONG TERM	tiered sub rate (highest, or extended-term 19/+ days rate)
WORKSHOP	WORKSHOP PAY	compensation for time spent in PD, trainings, curriculum, or other similar extra work
NEWTCHR	NEW TCHR ORIENTATION	Employee pay for time spent in new employee orientation.
CSO'S	CS OVERAGE - SECOND	Class Size Overages pay. (This is a newer, "automated" form of handling overages, hence "SECOND.")
PT SMSTR	PREP TIME SEMESTER	Compensation to non-secondary teachers who do not have a prep period in their schedule.
HOME HR	HOME INSTRUCTION HR	hourly rate for home instruction of students
COACH RT	COACH - STRS RET	see COACHRT
ADDL S/R	ADDL DUTIES S/R	pay for other duties Subject to Retirement (S/R)
ADULT R	ADULT ED HRLY W/R	adult ed hourly rate with retirement factored in
ADLT N/R	ADULT ED HRLY NO RET	adult ed hourly rate with retirement not factored in
COACH NR	COACHING NO/RETIRE	same as COACHRT but without retirement factored in / does not apply
HRLYN/R2	HOURLY NO RETIMNT 2	hourly rate when retirement factoring does not apply
EMP HRLY	EMPLOYEE HOURLY	employee hourly rate (when a second rate has to be accounted for separately from "HOURLY," such as fixed a previous wrong rate)
PS HRLY1	SUB PRESCH TCHR1	hourly rate for substitute teaching (preschool)
PS HRLY2	SUB PRESCH TCHR2	second hourly rate for substitute teaching (preschool) for when a 2nd rate has to be accounted for
SUB1HALF	SUB TCHR 1 HALF DAY	half day rate for substituting
SUBTCHR2	SUB TCHR 2	half day rate for substituting when a second/different rate has to be accounted for separately from SUB1HALF
SUBADJST	SUB LONG TERM ADJST	used when substitute pay is being adjusted based on length of term taught or the rate was otherwise incorrect or needing modification
CSO PREV	CS OVERAGE-PRIOR TO	older method of handling class size overages (typically only used for manual-entry adjustments/corrections now)
LUMP SUM	LUMP SUM N/R	off-salary-schedule payment (not subject to retirement, not from an on-schedule salary increase)
ROTC MIP	ROTC MINIMUM PAY	pay to ROTC teachers stemming from agreement with military guaranteeing a base-minimum pay for ROTC
DUPLICAT	DUPLICATE WARRANT	single-code accounting for when a lost check is re-issued (rather than re-stating all the codes listed in the missed/lost check records)
SKPAYOFF	SICK PAYOFF	Sick days converted to pay. For STA, this typically refers to article 10.4 (Retirement Notice Incentive).
ADVANCE	ADVANCE	when an employee is over-paid, "ADVANCE" is used to account for the employee returning excess pay
DFPAYOUT	DEFERRED PAY OUT	separate paycheck of employee pay set aside over the previous months (such as a June paycheck for 11-month July-May employees).
DFPY OUT	DEFRD PAY OUT EARLY	used when someone retires or otherwise leaves their position/district, which can trigger an early payment of deferred-pay (earlier than June)
SUB PRPD	SUB TCHR PER PERIOD	Per-class-period payment rate for substitutes in a period-based school schedule. (1/5 of the daily rate in traditional, 1/3 in a 4x4)
6THPRDSP	6TH PERIOD STIPEND	stipend pay for teaching an extra class above normal teaching assignment (AKA "prep buyout"), traditionally a 6th period
SIGN ON	SIGN ON BONUS T/C	teaching hiring bonus (T/C refers to "time card" or essentially the paper trail aspect of the pay)
RTROHRLY	RETROHOURLY	Retroactive compensation adding pay increases to previous hourly pay.
RETROADL	RETROADDLCONT	retroactive ADDLCONT pay = <b>Additional Contributions</b> (e.g., stipends...typically anything not PATCH or HOURLY)
RETRO	RETRO	Retroactive compensation adding pay increases to previous salary pay. (PATCH)
DOCKS1	DOCKS1	alternate dock code for when multiple dock rates apply to an employee for different purposes/types
DOCKS	DOCKS	indicates docked pay (cost of overused leave, differential pay / substitute cost, many different forms this can take)
DOCKS2	DOCKS2	alternate dock code for when multiple dock rates apply to an employee for different purposes/types
DOCKS3	DOCKS3	alternate dock code for when multiple dock rates apply to an employee for different purposes/types

DOCKS4	DOCKS4	alternate dock code for when multiple dock rates apply to an employee for different purposes/types
DOCKS5	DOCKS5	alternate dock code for when multiple dock rates apply to an employee for different purposes/types
DOCKS6	DOCKS6	alternate dock code for when multiple dock rates apply to an employee for different purposes/types
WCOFFSET	WRKRS COMP OFFSET	this indicates reduction of employee's taxable earnings due to Workers Comp pay not being taxable
WC PAY	WRKRS COMP VOUCHER	this indicates "replacement pay" from Workers Comp (not taxable) employee receives instead of the "OFFSET"
STRS RFN	STRS REFUND	STRS refunds form prior years that are taxable to employees, this information is provided by STRS

#### **DEDUCTION CODES**

DEF PAY	DEFERRED PAY	separate paycheck of employee pay set aside over the previous months (such as a June paycheck for 11-month July-May employees).
PERS1DEF	PERS NRML CC=1 TXDEF	a PERS-determined reporting code (based on retirement rules)
PERS6DEF	PERS SPCOMP CC=6 DEF	a PERS-determined reporting code (based on retirement rules)
STRS	ST TCHR'S RETIREMENT	State Teachers Retirement System (essentially contributions toward teacher pension).
STRS3DED	STRS PRIOR ADJ CC=3	a STRS-determined reporting code (based on retirement rules)
STRS5DEF	STRS RETRO	a STRS-determined reporting code (based on retirement rules)
STRS RDP	STRS RE-DEPOSIT	a STRS-determined code for buying-back time
ALT RETM	ALTERNATIVE RETMNT	alternative retirement deduction (typically applies to anyone not STRS or PERS)
FED TAX	FEDERAL INCOME TAX	Federal income taxes.
ST TAX	STATE INCOME TAX	State income taxes.
FICA/SS	FICA SOCIAL SECURITY	Federal Insurance Contributions Act (Social Security) paid by the employee. Teachers in STRS don't contribute to this.
MEDICARE	MEDICARE	Federal Medicare portion paid by employee.
ADDMEDI	ADDL MEDICARE TAX	Additional Medicare taxes.
ADV OFST	ADVANCE OFFSET	counterpart to ADVANCE (fixes/corrects overpayments)
PROV CR	PROVIDENT CR UN	Credit Union deduction (prior to Direct Deposit era)
RCFCHECK	RCF CHECK	If a separate check is "manually issued" (coming out of monthly pay), "RCFCHECK" shows the regular stub's subtraction offsetting that manual check.
IN SHAPE	IN SHAPE HEALTH CLUB	In-Shape through SUSL's corporate rate with In-Shape. Only happens if automatic Payroll deduction is the way the employee is paying.
DIRDEP	DIRECT DEPOSIT	total "net" amount direct-deposited (aside from any flat amount deposited through the PREMIER code)
PREMIER	DIRECT DEPOSIT FLAT	used when a flat/fixed amount is consistently Direct-Deposited in a separate account from the rest of a paycheck
BLK EMP	BLACK EMP ASSOC	Payroll deductions toward the Black Employees Association.
CA BILIN	CA ASSOC BILINGUAL E	Payroll deductions toward CABE (the California Association for Bilingual Education).
VOLCHAR	Voluntary Charitable	Payroll deductions toward an employee-chosen charitable contribution (historically this was an option for some dues-portions).
AMER FAM	AMER FAM LIFE ASSURA	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (AFLAC: American Family Life Assurance Co.)
AMER FID	AMER FIDELITY ASSURA	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity, previously American Fidelity Assurance)
CACASINS	CA CASUALTY INS	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (California Casualty)
STTXBD64	ST TAX BRD-SAC2964	wage garnishment (franchise tax board)
IRS STKN	IRS - STOCKTON	wage garnishment (IRS)
SHERIFF	SHERIFF'S DEPT	wage garnishment (sheriff)
H. MANN	HORACE MANN INS CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Horace Mann #1)
LEGAL SV	PRE-PAID LEGAL SVS	Payroll deductions toward an employee-chosen legal services plan (rare, but some still use)
AFA LIFE	AFA LIFE SHELTERED	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Life Ins., tax-sheltered)
AFA LINS	AFA LIFE NON SHELTER	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Life Ins., non-tax-sheltered)
AFA YALI	AFA YOUNG ADV NONSHL	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Young Adv., non-tax-sheltered)
AFA CANC	AFA CANCER SHELTERED	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Cancer ins., tax-sheltered)
AFA MEDR	AFA MED REIM SHELTER	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Medical reimbursement, tax-sheltered)
AFA DEPD	AFA DEP DAYC SHELTER	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Dependent Daycare, tax-sheltered)
SJCOE	ASSET/IMPACT (TUITN)	Payroll deductions toward employee tuition at SJCOE (e.g. through the IMPACT program)
AFA ACCD	AFA ACCIDENT SHELTER	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Accident ins., tax-sheltered)
IRS93888	IRS - 93888	wage garnishment (IRS, second form of garnishment)
TEXASLIF	TEXAS LIFE	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Texas Life ins.)
CA SDU	CA ST DISBURSMNT UNT	state disbursement of child support
STAN DIS	STANDARD DISABILITY	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (The Standard: Disability)
STAN LFE	STANDARD LIFE INSUR.	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (The Standard: Life Ins.)

AFA ACC	AFA ACCIDENT INS	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Accident ins., non-tax-sheltered?)
AFA CANC	AFA CANCER NON SHEL	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Cancer ins., non-tax-sheltered)
NORTH AM	NORTH AMERICAN CO.	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (North American Co.)
VANGUARD	VANGUARD	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Vanguard)
CTA 403B	CTA VRPFE	CTA 403b "Voluntary Retirement Plan For Educators"
STRS 457	CALSTRS PENSION 2	457b defined-benefit plan w/CALSTRS (2nd option)
IPX	INV. PROV. XCHANGE	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (IPX)
AFA CRIT	AFA CRITICAL CHOICE	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Critical Choice)
AFA HOS.	AFA HOSPITAL INDEM.	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity: Hospital Indemnity)
AMER FID	AMERICAN FIDELTY	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (American Fidelity)
AMERICO	AMERICO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Americo)
FID INV	FIDELITY INVESTMENTS	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Fidelity Investments)
FRNK TMP	FRANKLIN TEMPLETON I	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Franklin Templeton)
GALIC	GALIC DISBURSING CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (GALIC Dispersing Co)
AM PRISE	AMERIPRISE FINANCIAL	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Ameriprise)
SOUTHWES	LIFE INS-SOUTHWEST	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Southwest Service Life Ins.)
MAS MUTU	MASS MUTUAL ARTISTRY	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (MassMutual Artistry)
MET RES	METROPOLITAN LIFE	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Metropolitan Life)
SEC BENLI	SEC BENE LIFE INS CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Security Benefit life ins.)
NY LF CO	NEW YORK LIFE CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Mainstay Funds)
VOYA FIN	VOYA FINANCIAL	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Voya Financial)
IND-AL P	IND-ALLIANCE PACIFIC	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Industrial-Alliance Pacific)
NW MUTUA	NORTHWESTERN MUTUAL	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Northwestern Mutual)
MAINSTAY	MAINSTAY FUNDS	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Mainstay Funds)
INVESCO	INVESCO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Invesco)
PACIFIC	PACIFIC LIFE INS CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Pacific Life Ins. Co)
MET INV	METLIFE INVESTORS	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (MetLife)
STRS CAL	STRS/CALSTRS	403b defined-benefit plan w/CALSTRS (1st option)
PLAN MBR	PLANMEMBER SERVICES	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Plan member Services)
AIG RET	AIG RET SERVICES	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (AIG Retirement Services)
WADDELL	WADDELL & REED INC	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Waddell & Reed)
HO MA IN	HORACEMANN INSURANCE	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Horace Mann #2)
HARTFORD	HARTFORD LIFE INS CO	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Hartford life insurance)
MIDLAND	MIDLAND NATIONAL LIF	Payroll deductions toward an employee-chosen plan such as insurance, retirement, etc. (Midland National life insurance)
TSA ADJ	TSA REFUNDS FROM VEN	Vendor refunds from a Tax-Sheltered Annuity account.
CLPRSACC	CALPERS BLUESHLD ACC	Benefits-plan portion paid by the employee ("buy-up" cost) toward Blue Shield.
CLPRSKAI	CALPERS KAISER	Benefits-plan portion paid by the employee ("buy-up" cost) toward Kaiser.
ANTSEL	CalPERS Anthem Sel	Benefits-plan portion paid by the employee ("buy-up" cost) toward Anthem Select.
ANTTRA	CalPERS Anthem TRA	Benefits-plan portion paid by the employee ("buy-up" cost) toward Anthem TRA.
CLPRSACT	CALPERS BLUESHLD ACT	post-tax equivalent to CLPRSACC
CLPRSKAT	CALPERS KAISER TAX	post-tax equivalent to CLPRSKAI
ANTSEL T	CalPERS Anthem Sel Tx	post-tax equivalent to ANTSEL
ANTTRA T	CalPERS Anthem TRA T	post-tax equivalent to ANTTRA
CLPHN	CALPERS HEALTHNET	Benefits-plan portion paid by the employee ("buy-up" cost) toward Healthnet.
PERSPLAT	PERS PLATINUM	Benefits-plan portion paid by the employee ("buy-up" cost) toward PERS Platinum. (pre-tax)
PRSPATT	PERS PLATINUM TAX	post-tax equivalent to PRSPATT

### CONTRIBUTIONS

DEGREE	DEGREE	Stipend for Master's/Doctorate degree
LONGEVTY	LONGEVITY STIPEND	code set up for longevity stipends in general

LGV CERT	CERT. LONGEVITY	code set up specifically for certificated longevity stipends
SP ED 1	SPECIAL EDUCATION 1	SPED stipend
STA BILG	STA BILINGUAL	STA bilingual stipend
HS DC	HIGH SCH DEPT CHAIR	Pay for high school department chairperson
MED REB	MEDICAL REBATE CERT	Compensation in lieu of health benefits (only provided when employee is already otherwise covered).
COACH 1	COACHING 1 STIPEND	athletics stipend (1st assignment)
COACH 2	COACHING 2 STIPENDS	athletics stipend (2nd assignment)
COACH 3	COACHING 3 STIPENDS	athletics stipend (3rd assignment)
STA ASG1	STA ASSIG STIP 1	STA-specific additional stipend pay for pay types that don't have their own code (#1)
STA ASG2	STA ASSGN STIP 2	STA-specific additional stipend pay for pay types that don't have their own code (#2)
STA ASG3	STA ASSGN STIP 3	STA-specific additional stipend pay for pay types that don't have their own code (#3)
6THPRDSP	6TH PERIOD STIPEND	District's contribution toward stipend pay for teaching an extra class (AKA "prep buyout"), traditionally a 6th period
OTH DEDU	OTHER DEDUCTIONS	code used exclusively for digital compliance with IRS tax-form structure
DOMESTIC	DOMESTIC PRTNR H&W	Health & Welfare for a state-registered domestic partner (taxable benefit)
OTH INC	OTHER INCOME	code used exclusively for digital compliance with IRS tax-form structure
DEP AMT	DEPENDENT AMT	code used exclusively for digital compliance with IRS tax-form structure
PERS1CNT	PERS NORMAL CC=1	District's portion of a particular retirement contribution to PERS (if employee is part of PERS rather than STRS).
PERS2CNT	PERS PR PD ADJ CC=2	District's portion of a particular retirement contribution to PERS (if employee is part of PERS rather than STRS).
PERS3CNT	PERS ERN ADJ CC=3	District's portion of a particular retirement contribution to PERS (if employee is part of PERS rather than STRS).
PERS5CNT	PERS RETRO CC=5	District's portion of a particular retirement contribution to PERS (if employee is part of PERS rather than STRS).
PERS6CNT	PERS SPCOMP CC=6	District's portion of a particular retirement contribution to PERS (if employee is part of PERS rather than STRS).
STRS1CNT	STRS NORMAL CC=1	District's portion of a particular retirement contribution to STRS.
STRS2CNT	STRS WH ADJ CC=2	District's portion of a particular retirement contribution to STRS.
STRS5CNT	STRS RETRO CC=5	District's portion of a particular retirement contribution to STRS.
ALT RETM	ALTERNATIVE RETMNT	District's portion of retirement contributions to retirement vehicles other than STRS/PERS
FICA/SS	FICA SOCIAL SECURITY	Federal Insurance Contributions Act (Social Security) paid by the employee. Districts don't contribute to this for teachers in STRS.
MEDICARE	MEDICARE	Federal Medicare portion paid by employer.
UNEMP IN	STATE UNEMP INS	Employer (SUSD) payment toward state unemployment insurance. (Note: this is not disability coverage.)
WRKS COM	WORKERS COMPENSATION	Employer (SUSD) payment toward Workers Compensation.
OPEBACT	OPEB ACTIVE EMPLY	Other Post-Employment Benefits (OPEB) benefits after employment (but not retired) other than pension (e.g., life insurance, health insurance, deferred pay).
OPEBRET	OPEB RETIREE	Other Post-Employment Benefits (OPEB) benefits after employment (empl. is retired) other than pension (e.g., life insurance, health insurance, deferred pay).
MED EYE	MEDICAL EYE VISION	Benefits-plan portion paid by the employer ("District contribution") toward Medical Eye Vision.
DELTA D	DELTA DENTAL	Benefits-plan portion paid by the employer ("District contribution") toward Delta Dental.
CHIRO	AMERICAN CHIRO NETWK	Benefits-plan portion paid by the employer ("District contribution") toward chiropractic coverage.
CPRSBSAC	CALPERS BLUESHLD ACC	Benefits-plan portion paid by the employer ("District contribution") toward Blue Shield.
CPRSKAIS	CALPERS KAISER	Benefits-plan portion paid by the employer ("District contribution") toward Kaiser.
ANTSEL	CALPERS ANTHEM SEL	Benefits-plan portion paid by the employer ("District contribution") toward Anthem Select.
ANTTRA	CALPERS ANTHEM TRA	Benefits-plan portion paid by the employer ("District contribution") toward Anthem TRA.
CPRSBSAT	CALPERS BLUESHLD ATX	post-tax equivalent to CPRSBSAC
CPRSKAIT	CALPERS KAISER TAX	post-tax equivalent to CPRSKAIS
ANTSEL T	CALPERS ANTHEM SEL T	post-tax equivalent to ANTSEL
ANTTRA T	CALPERS ANTHEM TRA T	post-tax equivalent to ANTTRA
UNCARE T	UNITED HEALTHCARE TA	Post-tax benefits-plan portion paid by the employer ("District contribution") toward United Healthcare.
CLPHNTH	CALPERS HEALTHNET	Benefits-plan portion paid by the employer ("District contribution") toward Healthnet.
WSTNADVT	WESTERN ADVANTAGE	Benefits-plan portion paid by the employer ("District contribution") toward Western Advantage.
BSTRIHMO	BLUE SHIELD TRIO HMO	Benefits-plan portion paid by the employer ("District contribution") toward Blue Shield Trio HMO.
PERSGOLD	PERS GOLD PPO	Benefits-plan portion paid by the employer ("District contribution") toward PERS Gold PPO.
PERSPLAT	PERS PLATINUM	Benefits-plan portion paid by the employer ("District contribution") toward PERS Platinum.
WSTADV T	WESTERN ADVANTAGE TX	post-tax equivalent to WSTNADVT
PERSGLDT	PERS GOLD PPO TAX	post-tax equivalent to PERSGOLD
PRSPLATT	PERS PLATINUM TAX	post-tax equivalent to PERSPLAT