Gross Payroll Inclusions and Deductions

**GROSS PAYROLL INCLUDES:**
- Salaries
- Commissions
- Bonuses
- Sick pay
- Value of gifts
- Vacation and holiday pay
- All substitutes for money earned or paid

**GROSS PAYROLL DOES NOT INCLUDE:**
- Payments to a group insurance or pension plan
- Severance wages
- Tips
- Special rewards

---

**CALCULATING OVERTIME WAGES REDUCTION**
(Pay in excess of 40 hours)

> Reporting for regular overtime pay (time and one-half) is calculated at 66.6%
  
  $100 of regular overtime is reported as $67.00 of gross payroll

> Reporting for double-time is calculated at 50%
  
  $100 of double-time pay is reported as $50.00 of gross payroll