

# Memo

**To:** Board of Supervisors  
**From:** Shelton Vance  
Comptroller  
**CC:**  
**Date:** December 7, 2015  
**Re:** 2% Unemployment Comp Revolving Fund

---

MS Code Annotated 71-5-359(5) requires that we hold amount equal to 2% of the first \$6,000 of each employee's wages in a fund to secure the payment of potential unemployment claims. Based on 2015 wages, this amount should be \$57,565.37.

Currently, the fund balance is \$55,190.14.

Please authorize the transfer of \$2,375.23 to fully fund the requirements of this law.

This money will be held in the 2% Unemployment Comp Revolving Fund to secure payment to MS Department of Employment Security for any future unemployment claims that may come due.

Miss. Code Ann. § 71-5-359

MISSISSIPPI CODE of 1972

\*\*\* Current through the 2013 Regular Session and 1st and 2nd Extraordinary Sessions \*\*\*

TITLE 71. LABOR AND INDUSTRY  
CHAPTER 5. UNEMPLOYMENT COMPENSATION  
ARTICLE 7. CONTRIBUTIONS

Miss. Code Ann. § 71-5-359 (2013)

§ 71-5-359. Regulations governing state boards, instrumentalities, and political subdivisions  
[Repealed effective July 1, 2019]

(1) The Department of Finance and Administration shall, in the manner provided in subsection (3) of this section, pay, upon notice issued by the department, to the department for the Unemployment Compensation Fund an amount equal to the regular benefits and one-half (1/2) of the extended benefits paid that are attributable to service in the employ of a state agency. The amount required to be reimbursed by a certain agency shall be billed to the Department of Finance and Administration and shall be paid from the Employment Compensation Revolving Fund pursuant to subsection (3) of this section not later than thirty (30) days after such bill was sent, unless there has been an application for review and redetermination in accordance with Section 71-5-357(b)(v).

(2) The Department of Finance and Administration shall, in the manner provided in subsection (3) of this section, pay, upon a notice issued by the department, to the department for the Unemployment Compensation Fund an amount equal to the regular benefits and the extended benefits paid that are attributable to service in the employ of a state agency. The amount required to be reimbursed by a certain agency shall be billed to the Department of Finance and Administration and shall be paid from the Employment Compensation Revolving Fund pursuant to subsection (3) of this section not later than thirty (30) days after such bill was sent, unless there has been an application for review and redetermination in accordance with Section 71-5-357(b)(v).

(3) Each agency of state government shall deposit monthly for a period of twenty-four (24) months an amount equal to one-twelfth of one percent (1/12 of 1%) of the first Six Thousand Dollars (\$ 6,000.00) paid to each employee thereof during the next preceding year into the Employment Compensation Revolving Fund that is created in the State Treasury. The Department of Finance and Administration shall determine the percentage to be applied to the amount of covered wages paid in order to maintain a balance in the revolving fund of not less than the amount determined by an actuary through an annual actuarial evaluation. The State Treasurer shall invest all funds in the Employment Compensation Revolving Fund and all interest earned shall be credited to the Employment Compensation Revolving Fund.

The reimbursement of benefits paid by the Mississippi Department of Employment Security shall be paid by the Department of Finance and Administration from the Employment Compensation Revolving Fund upon notice from the department; and the Department of Finance and Administration shall issue warrants or may contract for the performance of the duties prescribed by subsections (2) and (3) of this section, and other duties necessarily related thereto.

(4) Any political subdivision of this state shall pay to the department for the unemployment compensation fund an amount equal to the regular benefits and the extended benefits paid that are attributable to service in the employ of such political subdivision unless it elects to make contributions to the unemployment fund as provided in subsection (9) of this section. The

amount required to be reimbursed shall be billed and shall be paid as provided in Section 71-5-357, with respect to similar payments for nonprofit organizations.

(5) Each political subdivision, unless it elects to make contributions to the unemployment compensation fund as provided in subsection (9) of this section, shall establish a revolving fund and deposit an amount equal to two percent (2%) of the first Six Thousand Dollars (\$ 6,000.00) paid to each employee thereof during the next preceding year. However, the department shall by regulation establish a procedure to allow reimbursing political subdivisions to elect to maintain the balance in the revolving fund as required under this paragraph or to annually execute a surety bond to be approved by the department in an amount not less than two percent (2%) of the covered wages paid during the next preceding year.

(6) In the event any political subdivision becomes delinquent in payments due under this chapter, upon due notice, and upon certification of the delinquency by the department to the Department of Finance and Administration, the Department of Revenue, the Department of Environmental Quality and the Department of Insurance, or any of them, or any other agencies of the State of Mississippi that may be indebted to such delinquent political subdivision, such agencies shall direct the issuance of warrants which in the aggregate shall be the amount of such delinquency payable to the department and drawn upon any funds in the State Treasury which may be available to such political subdivision in satisfaction of any such delinquency. This remedy shall be in addition to any other collection remedies in this chapter or otherwise provided by law.

(7) Payments made by any political subdivision under the provisions of this section shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.

(8) Any governmental entity shall not be liable to make payments to the unemployment fund with respect to the benefits paid to any individual whose base period wages include wages for previously uncovered services as defined in Section 71-5-511, subsection (e), to the extent that the Unemployment Compensation Fund is reimbursed for such benefits pursuant to Section 121 of Public Law 94-566.

(9) Any political subdivision of this state may elect to make contributions to the unemployment fund instead of making reimbursement for benefits paid as provided in subsections (4) and (5) of this section. A political subdivision which makes this election shall so notify the department, not later than three (3) months after it is officially organized or is otherwise established, and shall be subject to the provisions of Section 71-5-351, with regard to the payment of contributions. A political subdivision which makes this election shall pay contributions equal to two percent (2%) of taxable wages through calendar year 2010, and one percent (1%) of taxable wages thereafter paid by it during each calendar quarter it is subject to this chapter. The department shall by regulation establish a procedure to allow political subdivisions the option periodically to elect either the reimbursement or the contribution method of financing unemployment compensation coverage.

**HISTORY: SOURCES:** Codes, 1942, § 7392.5; Laws, 1971, ch. 519, § 17; Laws, 1977, ch. 497, § 5; Laws, 1978, ch. 340, § 1; Laws, 1984, ch. 488, § 274; Laws, 1986, ch. 320; Laws, 1993, ch. 353, § 1; Laws, 1993, ch. 397, § 1; Laws, 1995, ch. 507, § 3; Laws, 2004, ch. 572, § 35; Laws, 2007, ch. 556, § 1; Laws, 2007, ch. 606, § 10, reenacted without change, Laws, 2008, 1st Ex Sess, ch. 30, § 35; Laws, 2010, ch. 504, § 5; reenacted without change, Laws, 2010, ch. 559, § 34; reenacted and amended, Laws, 2011, ch. 471, § 35; reenacted without change, Laws, 2012, ch. 515, § 35, eff from and after July 1, 2012.

SHELTON GLMLED29 11/25/2015 16:46 MADISON CO FYE2016 CURRENT ACC  
General Ledger Cash Balances  
Fiscal Year 2015 - 2016 Balance through NOVEMBER

Fund	Description	Beginning Balance	Receipts	Disbursements	Journal	Cash Balance	Investment Balance	Total
107	2% UNEMPLOYMENT COMP REVOLVING	55190.14				55190.14		55,190.14
	Total	55190.14				55190.14		55,190.14

Employee Number	count	Pay Amount	Limit to \$6K
13	11	\$ 9,579.24	\$ 6,000.00
29	22	\$ 69,488.32	\$ 6,000.00
32	11	\$ 55,245.30	\$ 6,000.00
33	12	\$ 32,866.63	\$ 6,000.00
53	20	\$ 26,797.58	\$ 6,000.00
68	11	\$ 61,240.41	\$ 6,000.00
72	14	\$ 29,980.44	\$ 6,000.00
74	22	\$ 24,512.63	\$ 6,000.00
76	11	\$ 25,354.24	\$ 6,000.00
500	22	\$ 25,696.10	\$ 6,000.00
501	11	\$ 49,866.63	\$ 6,000.00
515	23	\$ 44,031.74	\$ 6,000.00
517	11	\$ 11,585.13	\$ 6,000.00
523	11	\$ 17,060.66	\$ 6,000.00
534	22	\$ 25,531.69	\$ 6,000.00
536	11	\$ 47,106.05	\$ 6,000.00
537	1	\$ 1,158.38	\$ 1,158.38
538	22	\$ 25,364.53	\$ 6,000.00
544	22	\$ 31,051.79	\$ 6,000.00
548	23	\$ 41,021.44	\$ 6,000.00
549	6	\$ 3,328.14	\$ 3,328.14
550	11	\$ 41,891.74	\$ 6,000.00
553	11	\$ 42,487.50	\$ 6,000.00
554	7	\$ 19,638.60	\$ 6,000.00
555	11	\$ 86,093.75	\$ 6,000.00
556	24	\$ 60,161.21	\$ 6,000.00
557	23	\$ 28,861.71	\$ 6,000.00
564	14	\$ 18,057.77	\$ 6,000.00
571	22	\$ 25,327.08	\$ 6,000.00
572	23	\$ 34,621.31	\$ 6,000.00
573	11	\$ 33,981.31	\$ 6,000.00
577	5	\$ 2,750.00	\$ 2,750.00
581	6	\$ 11,897.73	\$ 6,000.00
590	3	\$ 7,538.58	\$ 6,000.00
601	23	\$ 32,886.24	\$ 6,000.00
604	11	\$ 11,879.01	\$ 6,000.00
610	10	\$ 10,364.06	\$ 6,000.00
625	14	\$ 41,340.60	\$ 6,000.00
631	11	\$ 30,786.63	\$ 6,000.00
646	22	\$ 25,909.49	\$ 6,000.00
692	7	\$ 5,725.36	\$ 5,725.36
706	8	\$ 24,500.00	\$ 6,000.00
707	23	\$ 25,247.12	\$ 6,000.00
708	5	\$ 44,390.25	\$ 6,000.00
712	29	\$ 72,875.00	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
791	22	\$ 46,750.22	\$ 6,000.00
797	1	\$ 478.40	\$ 478.40
800	24	\$ 39,637.12	\$ 6,000.00
802	23	\$ 32,410.15	\$ 6,000.00
808	11	\$ 32,074.13	\$ 6,000.00
816	22	\$ 33,888.60	\$ 6,000.00
817	23	\$ 25,517.05	\$ 6,000.00
820	11	\$ 22,916.52	\$ 6,000.00
849	19	\$ 15,385.29	\$ 6,000.00
852	9	\$ 1,080.00	\$ 1,080.00
853	14	\$ 11,646.25	\$ 6,000.00
860	12	\$ 23,165.71	\$ 6,000.00
883	11	\$ 4,583.37	\$ 4,583.37
901	10	\$ 10,080.00	\$ 6,000.00
913	11	\$ 45,083.31	\$ 6,000.00
922	11	\$ 36,790.57	\$ 6,000.00
1000	18	\$ 17,735.48	\$ 6,000.00
1055	21	\$ 22,346.88	\$ 6,000.00
1056	19	\$ 27,528.64	\$ 6,000.00
1132	13	\$ 15,164.76	\$ 6,000.00
1137	11	\$ 28,658.50	\$ 6,000.00
1141	11	\$ 37,409.98	\$ 6,000.00
1146	11	\$ 67,435.06	\$ 6,000.00
1147	23	\$ 41,762.03	\$ 6,000.00
1154	6	\$ 6,314.75	\$ 6,000.00
1165	23	\$ 40,375.79	\$ 6,000.00
1170	23	\$ 34,438.23	\$ 6,000.00
1188	11	\$ 27,856.40	\$ 6,000.00
1190	23	\$ 39,782.34	\$ 6,000.00
1212	13	\$ 42,391.74	\$ 6,000.00
1239	19	\$ 36,169.92	\$ 6,000.00
1241	11	\$ 41,891.74	\$ 6,000.00
1244	9	\$ 9,659.38	\$ 6,000.00
1245	16	\$ 15,059.00	\$ 6,000.00
1257	23	\$ 24,644.26	\$ 6,000.00
1258	23	\$ 25,815.15	\$ 6,000.00
1259	2	\$ 1,233.75	\$ 1,233.75
1353	11	\$ 31,365.88	\$ 6,000.00
1354	24	\$ 33,352.58	\$ 6,000.00
1371	8	\$ 15,606.00	\$ 6,000.00
1436	14	\$ 12,615.16	\$ 6,000.00
1443	11	\$ 55,586.63	\$ 6,000.00
1630	4	\$ 2,685.02	\$ 2,685.02
1640	23	\$ 29,040.50	\$ 6,000.00
1715	8	\$ 6,957.02	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
1720	22	\$ 46,501.62	\$ 6,000.00
1724	22	\$ 25,803.00	\$ 6,000.00
1726	11	\$ 58,424.74	\$ 6,000.00
1727	23	\$ 35,809.20	\$ 6,000.00
1738	23	\$ 21,331.31	\$ 6,000.00
1745	11	\$ 64,345.49	\$ 6,000.00
1747	24	\$ 41,755.94	\$ 6,000.00
1749	11	\$ 48,075.50	\$ 6,000.00
1759	22	\$ 48,988.41	\$ 6,000.00
1765	11	\$ 39,339.58	\$ 6,000.00
1792	14	\$ 12,144.42	\$ 6,000.00
1793	22	\$ 30,432.74	\$ 6,000.00
1797	23	\$ 21,377.24	\$ 6,000.00
1798	12	\$ 11,577.03	\$ 6,000.00
1799	4	\$ 7,948.46	\$ 6,000.00
1867	12	\$ 43,166.65	\$ 6,000.00
1868	8	\$ 8,180.91	\$ 6,000.00
1880	19	\$ 20,213.03	\$ 6,000.00
1888	23	\$ 44,887.26	\$ 6,000.00
1891	23	\$ 26,342.34	\$ 6,000.00
1893	24	\$ 41,165.88	\$ 6,000.00
1897	11	\$ 16,445.63	\$ 6,000.00
1899	14	\$ 12,122.50	\$ 6,000.00
1905	23	\$ 34,959.90	\$ 6,000.00
1908	23	\$ 25,783.13	\$ 6,000.00
1910	10	\$ 18,878.32	\$ 6,000.00
1915	7	\$ 32,168.36	\$ 6,000.00
1918	11	\$ 56,293.74	\$ 6,000.00
1919	24	\$ 32,188.70	\$ 6,000.00
1925	23	\$ 33,642.14	\$ 6,000.00
1932	11	\$ 8,806.38	\$ 6,000.00
1934	11	\$ 38,500.00	\$ 6,000.00
1935	23	\$ 20,659.54	\$ 6,000.00
1936	11	\$ 49,866.63	\$ 6,000.00
1940	11	\$ 49,866.63	\$ 6,000.00
1951	22	\$ 30,606.84	\$ 6,000.00
1958	22	\$ 42,075.00	\$ 6,000.00
1962	23	\$ 34,705.82	\$ 6,000.00
1963	23	\$ 41,343.23	\$ 6,000.00
1972	12	\$ 20,275.66	\$ 6,000.00
1991	5	\$ 3,207.50	\$ 3,207.50
2002	11	\$ 31,606.08	\$ 6,000.00
2008	15	\$ 16,835.90	\$ 6,000.00
2009	11	\$ 49,399.30	\$ 6,000.00
2010	11	\$ 10,060.98	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
2011	21	\$ 20,361.78	\$ 6,000.00
2080	23	\$ 26,573.97	\$ 6,000.00
2085	4	\$ 3,911.16	\$ 3,911.16
2091	23	\$ 34,756.75	\$ 6,000.00
2121	11	\$ 40,448.10	\$ 6,000.00
2125	11	\$ 51,934.63	\$ 6,000.00
2143	5	\$ 9,384.80	\$ 6,000.00
2247	23	\$ 34,382.34	\$ 6,000.00
2252	24	\$ 23,483.54	\$ 6,000.00
2253	22	\$ 46,750.22	\$ 6,000.00
2256	12	\$ 43,166.65	\$ 6,000.00
2257	11	\$ 30,951.54	\$ 6,000.00
2258	23	\$ 34,495.56	\$ 6,000.00
2272	11	\$ 50,416.74	\$ 6,000.00
2274	18	\$ 17,943.77	\$ 6,000.00
2401	23	\$ 26,567.30	\$ 6,000.00
2414	23	\$ 31,389.58	\$ 6,000.00
2417	22	\$ 24,704.14	\$ 6,000.00
2418	23	\$ 19,014.91	\$ 6,000.00
2420	11	\$ 41,891.74	\$ 6,000.00
2495	23	\$ 32,635.07	\$ 6,000.00
2497	22	\$ 24,218.88	\$ 6,000.00
2503	7	\$ 5,500.80	\$ 5,500.80
2512	23	\$ 34,508.44	\$ 6,000.00
2515	22	\$ 28,938.37	\$ 6,000.00
2516	22	\$ 23,079.76	\$ 6,000.00
2520	14	\$ 12,449.26	\$ 6,000.00
2521	4	\$ 2,421.25	\$ 2,421.25
2532	11	\$ 43,333.35	\$ 6,000.00
2534	12	\$ 38,780.00	\$ 6,000.00
2537	23	\$ 27,213.07	\$ 6,000.00
2538	10	\$ 10,530.07	\$ 6,000.00
2547	23	\$ 40,641.55	\$ 6,000.00
2549	11	\$ 15,198.26	\$ 6,000.00
2555	9	\$ 52,833.78	\$ 6,000.00
2560	23	\$ 41,021.44	\$ 6,000.00
2568	23	\$ 63,350.77	\$ 6,000.00
2569	23	\$ 29,777.96	\$ 6,000.00
2574	23	\$ 32,837.99	\$ 6,000.00
2575	16	\$ 9,122.50	\$ 6,000.00
2584	24	\$ 39,955.34	\$ 6,000.00
2593	11	\$ 19,376.83	\$ 6,000.00
2594	11	\$ 27,161.97	\$ 6,000.00
2595	13	\$ 33,662.24	\$ 6,000.00
2599	5	\$ 14,664.00	\$ 6,000.00



Employee Number	count	Pay Amount	Limit to \$6K
2602	23	\$ 25,759.70	\$ 6,000.00
2603	1	\$ 191.36	\$ 191.36
2642	3	\$ 3,360.00	\$ 3,360.00
2644	11	\$ 32,083.37	\$ 6,000.00
2646	11	\$ 9,236.24	\$ 6,000.00
2648	8	\$ 7,348.11	\$ 6,000.00
2649	17	\$ 16,075.78	\$ 6,000.00
2651	23	\$ 25,067.82	\$ 6,000.00
2654	23	\$ 24,613.46	\$ 6,000.00
2657	22	\$ 20,373.54	\$ 6,000.00
2658	11	\$ 37,375.06	\$ 6,000.00
2663	23	\$ 26,744.91	\$ 6,000.00
2666	23	\$ 24,121.76	\$ 6,000.00
2669	23	\$ 34,915.12	\$ 6,000.00
2672	11	\$ 31,317.27	\$ 6,000.00
2679	11	\$ 22,228.03	\$ 6,000.00
2681	23	\$ 42,544.63	\$ 6,000.00
2683	11	\$ 34,037.53	\$ 6,000.00
2684	22	\$ 30,015.04	\$ 6,000.00
2685	11	\$ 31,951.79	\$ 6,000.00
2687	11	\$ 109,662.07	\$ 6,000.00
2692	11	\$ 45,094.69	\$ 6,000.00
2695	15	\$ 25,180.50	\$ 6,000.00
2705	23	\$ 44,763.52	\$ 6,000.00
2715	23	\$ 18,354.00	\$ 6,000.00
2719	26	\$ 49,715.03	\$ 6,000.00
2722	15	\$ 46,059.89	\$ 6,000.00
2730	23	\$ 39,901.32	\$ 6,000.00
2740	17	\$ 51,121.13	\$ 6,000.00
2743	31	\$ 44,413.59	\$ 6,000.00
2744	3	\$ 5,006.27	\$ 5,006.27
2752	22	\$ 30,891.81	\$ 6,000.00
2754	23	\$ 25,041.84	\$ 6,000.00
2781	7	\$ 41,045.82	\$ 6,000.00
2789	11	\$ 14,638.36	\$ 6,000.00
2796	22	\$ 30,882.54	\$ 6,000.00
2816	23	\$ 24,640.45	\$ 6,000.00
2827	11	\$ 3,781.14	\$ 3,781.14
2828	5	\$ 4,893.60	\$ 4,893.60
2832	11	\$ 13,605.13	\$ 6,000.00
2836	24	\$ 40,133.09	\$ 6,000.00
2838	22	\$ 22,214.43	\$ 6,000.00
2839	3	\$ 2,318.40	\$ 2,318.40
2840	17	\$ 20,104.36	\$ 6,000.00
2841	2	\$ 1,330.00	\$ 1,330.00

Employee Number	count	Pay Amount	Limit to \$6K
2842	13	\$ 27,339.36	\$ 6,000.00
2843	11	\$ 44,166.68	\$ 6,000.00
2844	23	\$ 33,180.88	\$ 6,000.00
2846	6	\$ 16,666.68	\$ 6,000.00
2847	5	\$ 7,302.96	\$ 6,000.00
2848	4	\$ 4,079.61	\$ 4,079.61
2849	11	\$ 56,100.00	\$ 6,000.00
2862	9	\$ 8,771.25	\$ 6,000.00
2863	3	\$ 2,869.63	\$ 2,869.63
2870	11	\$ 13,719.00	\$ 6,000.00
2871	11	\$ 31,316.23	\$ 6,000.00
2875	11	\$ 46,453.00	\$ 6,000.00
2876	23	\$ 32,412.58	\$ 6,000.00
2886	11	\$ 38,958.37	\$ 6,000.00
2892	11	\$ 13,842.00	\$ 6,000.00
2894	12	\$ 59,908.39	\$ 6,000.00
2895	12	\$ 11,576.10	\$ 6,000.00
2896	8	\$ 6,609.69	\$ 6,000.00
2897	1	\$ 478.40	\$ 478.40
2898	1	\$ 1,435.47	\$ 1,435.47
2910	11	\$ 12,447.20	\$ 6,000.00
2940	26	\$ 30,099.01	\$ 6,000.00
2941	22	\$ 25,046.46	\$ 6,000.00
3001	19	\$ 18,412.59	\$ 6,000.00
3015	12	\$ 53,439.80	\$ 6,000.00
3025	22	\$ 22,607.82	\$ 6,000.00
3026	89	\$ 74,982.26	\$ 6,000.00
3028	23	\$ 26,160.52	\$ 6,000.00
3030	11	\$ 27,897.43	\$ 6,000.00
3031	11	\$ 46,125.31	\$ 6,000.00
3042	24	\$ 36,007.74	\$ 6,000.00
3045	23	\$ 22,345.32	\$ 6,000.00
3047	23	\$ 23,363.60	\$ 6,000.00
3125	23	\$ 34,654.26	\$ 6,000.00
3141	11	\$ 48,265.80	\$ 6,000.00
3142	11	\$ 11,520.00	\$ 6,000.00
3143	11	\$ 44,867.12	\$ 6,000.00
3147	11	\$ 21,615.88	\$ 6,000.00
3167	22	\$ 24,528.00	\$ 6,000.00
3183	18	\$ 23,383.47	\$ 6,000.00
3186	23	\$ 36,818.24	\$ 6,000.00
3187	23	\$ 34,642.94	\$ 6,000.00
3188	23	\$ 23,809.30	\$ 6,000.00
3189	11	\$ 44,000.00	\$ 6,000.00
3190	7	\$ 4,874.85	\$ 4,874.85

Employee Number	count	Pay Amount	Limit to \$6K
3191	2	\$ 8,166.68	\$ 6,000.00
3192	1	\$ 346.24	\$ 346.24
3265	11	\$ 2,200.00	\$ 2,200.00
3270	11	\$ 39,515.63	\$ 6,000.00
3305	23	\$ 29,629.89	\$ 6,000.00
3316	11	\$ 49,894.46	\$ 6,000.00
3327	11	\$ 42,044.75	\$ 6,000.00
3328	12	\$ 19,216.81	\$ 6,000.00
3331	11	\$ 51,901.63	\$ 6,000.00
3337	13	\$ 44,588.54	\$ 6,000.00
3346	11	\$ 92,233.13	\$ 6,000.00
3348	11	\$ 28,976.44	\$ 6,000.00
3349	23	\$ 25,023.49	\$ 6,000.00
3352	23	\$ 39,733.92	\$ 6,000.00
3356	23	\$ 40,896.16	\$ 6,000.00
3357	4	\$ 3,339.88	\$ 3,339.88
3358	11	\$ 43,927.41	\$ 6,000.00
3360	22	\$ 65,759.32	\$ 6,000.00
3362	22	\$ 21,176.60	\$ 6,000.00
3387	23	\$ 34,517.75	\$ 6,000.00
3389	12	\$ 15,789.66	\$ 6,000.00
3395	12	\$ 20,945.23	\$ 6,000.00
3421	13	\$ 43,666.74	\$ 6,000.00
3423	2	\$ 643.50	\$ 643.50
3429	23	\$ 47,851.11	\$ 6,000.00
3431	11	\$ 37,354.72	\$ 6,000.00
3441	23	\$ 35,530.36	\$ 6,000.00
3444	20	\$ 18,201.67	\$ 6,000.00
3447	11	\$ 24,916.74	\$ 6,000.00
3448	23	\$ 23,406.73	\$ 6,000.00
3456	23	\$ 46,858.28	\$ 6,000.00
3457	22	\$ 33,872.30	\$ 6,000.00
3458	10	\$ 1,200.00	\$ 1,200.00
3474	11	\$ 45,760.77	\$ 6,000.00
3479	11	\$ 35,178.55	\$ 6,000.00
3485	13	\$ 41,821.05	\$ 6,000.00
3489	23	\$ 24,034.10	\$ 6,000.00
3490	1	\$ 20.00	\$ 20.00
3536	5	\$ 890.00	\$ 890.00
3537	4	\$ 3,997.39	\$ 3,997.39
3554	11	\$ 1,320.00	\$ 1,320.00
3640	23	\$ 34,220.44	\$ 6,000.00
3745	1	\$ 57.50	\$ 57.50
3755	11	\$ 57,194.99	\$ 6,000.00
3763	11	\$ 49,866.63	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
3764	1	\$ 478.40	\$ 478.40
3765	15	\$ 13,855.42	\$ 6,000.00
3768	19	\$ 37,400.11	\$ 6,000.00
3771	11	\$ 119,625.00	\$ 6,000.00
3786	23	\$ 35,332.49	\$ 6,000.00
3787	11	\$ 41,891.74	\$ 6,000.00
3790	11	\$ 24,916.74	\$ 6,000.00
3900	23	\$ 12,384.81	\$ 6,000.00
3920	23	\$ 26,385.76	\$ 6,000.00
3923	15	\$ 12,188.02	\$ 6,000.00
3930	22	\$ 59,052.84	\$ 6,000.00
3932	10	\$ 9,541.33	\$ 6,000.00
3937	23	\$ 26,495.64	\$ 6,000.00
3940	11	\$ 85,115.25	\$ 6,000.00
3941	11	\$ 116,455.68	\$ 6,000.00
3943	10	\$ 3,119.84	\$ 3,119.84
3948	15	\$ 48,270.88	\$ 6,000.00
3949	11	\$ 44,825.66	\$ 6,000.00
3952	11	\$ 60,399.13	\$ 6,000.00
3955	11	\$ 21,762.71	\$ 6,000.00
3963	23	\$ 28,649.71	\$ 6,000.00
3964	11	\$ 15,618.38	\$ 6,000.00
3965	1	\$ 336.00	\$ 336.00
4075	7	\$ 5,290.61	\$ 5,290.61
4081	7	\$ 8,354.69	\$ 6,000.00
4088	11	\$ 25,304.73	\$ 6,000.00
4089	23	\$ 24,574.87	\$ 6,000.00
4091	11	\$ 15,340.50	\$ 6,000.00
4095	23	\$ 16,642.80	\$ 6,000.00
4098	11	\$ 57,860.44	\$ 6,000.00
4099	14	\$ 17,383.91	\$ 6,000.00
4105	11	\$ 10,052.13	\$ 6,000.00
4311	11	\$ 24,903.01	\$ 6,000.00
4314	23	\$ 21,441.55	\$ 6,000.00
4325	11	\$ 32,151.99	\$ 6,000.00
4340	5	\$ 7,452.00	\$ 6,000.00
4402	11	\$ 116,455.68	\$ 6,000.00
4403	23	\$ 24,915.80	\$ 6,000.00
4405	17	\$ 28,566.56	\$ 6,000.00
4463	11	\$ 39,677.77	\$ 6,000.00
4471	3	\$ 4,288.42	\$ 4,288.42
4473	11	\$ 42,684.42	\$ 6,000.00
4474	11	\$ 10,263.65	\$ 6,000.00
4481	14	\$ 34,851.95	\$ 6,000.00
4484	24	\$ 34,274.18	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
4487	21	\$ 21,280.85	\$ 6,000.00
4488	8	\$ 960.00	\$ 960.00
4489	11	\$ 49,866.63	\$ 6,000.00
4490	11	\$ 49,866.63	\$ 6,000.00
4491	12	\$ 11,442.23	\$ 6,000.00
4492	10	\$ 8,067.50	\$ 6,000.00
4511	11	\$ 37,547.73	\$ 6,000.00
4530	13	\$ 45,107.84	\$ 6,000.00
4542	23	\$ 38,758.96	\$ 6,000.00
4543	23	\$ 47,092.62	\$ 6,000.00
4544	22	\$ 28,069.93	\$ 6,000.00
4547	11	\$ 47,362.15	\$ 6,000.00
4548	11	\$ 47,442.45	\$ 6,000.00
4551	29	\$ 28,560.76	\$ 6,000.00
4570	18	\$ 6,450.00	\$ 6,000.00
4573	11	\$ 61,874.45	\$ 6,000.00
4575	11	\$ 53,475.33	\$ 6,000.00
4577	22	\$ 24,987.00	\$ 6,000.00
4578	11	\$ 23,137.51	\$ 6,000.00
4580	23	\$ 24,468.18	\$ 6,000.00
4583	12	\$ 10,953.09	\$ 6,000.00
4584	10	\$ 10,637.70	\$ 6,000.00
4601	11	\$ 21,203.05	\$ 6,000.00
4668	21	\$ 11,025.00	\$ 6,000.00
4669	22	\$ 23,457.04	\$ 6,000.00
4674	23	\$ 21,318.00	\$ 6,000.00
4676	18	\$ 23,231.03	\$ 6,000.00
4677	3	\$ 10,625.01	\$ 6,000.00
4681	23	\$ 41,512.46	\$ 6,000.00
4685	14	\$ 23,383.46	\$ 6,000.00
4686	15	\$ 26,135.83	\$ 6,000.00
4687	23	\$ 24,803.55	\$ 6,000.00
4688	23	\$ 34,530.42	\$ 6,000.00
4689	23	\$ 25,462.95	\$ 6,000.00
4770	23	\$ 33,678.84	\$ 6,000.00
4775	23	\$ 36,071.24	\$ 6,000.00
4780	13	\$ 43,141.74	\$ 6,000.00
4787	24	\$ 41,920.51	\$ 6,000.00
4790	11	\$ 32,151.99	\$ 6,000.00
4791	11	\$ 41,891.74	\$ 6,000.00
4793	11	\$ 25,166.74	\$ 6,000.00
4840	19	\$ 36,966.63	\$ 6,000.00
4841	5	\$ 2,052.00	\$ 2,052.00
4850	22	\$ 56,770.34	\$ 6,000.00
4910	23	\$ 34,874.32	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
4933	1	\$ 1,072.50	\$ 1,072.50
4936	23	\$ 34,565.43	\$ 6,000.00
4937	11	\$ 84,261.54	\$ 6,000.00
4938	23	\$ 24,726.40	\$ 6,000.00
4940	22	\$ 32,186.00	\$ 6,000.00
4943	23	\$ 60,539.15	\$ 6,000.00
4952	11	\$ 50,485.38	\$ 6,000.00
4960	23	\$ 36,970.40	\$ 6,000.00
4962	22	\$ 42,323.70	\$ 6,000.00
4964	11	\$ 31,428.78	\$ 6,000.00
4966	1	\$ 1,754.28	\$ 1,754.28
4983	22	\$ 30,927.21	\$ 6,000.00
4984	13	\$ 11,774.98	\$ 6,000.00
4985	12	\$ 33,000.00	\$ 6,000.00
4992	13	\$ 9,669.00	\$ 6,000.00
4993	23	\$ 25,800.43	\$ 6,000.00
4997	23	\$ 35,700.72	\$ 6,000.00
4998	23	\$ 41,289.04	\$ 6,000.00
5001	22	\$ 27,839.29	\$ 6,000.00
5018	11	\$ 23,717.21	\$ 6,000.00
5019	13	\$ 13,819.26	\$ 6,000.00
5020	14	\$ 40,072.01	\$ 6,000.00
5026	11	\$ 47,766.29	\$ 6,000.00
5027	23	\$ 34,532.06	\$ 6,000.00
5029	1	\$ 2,916.67	\$ 2,916.67
5035	14	\$ 11,440.22	\$ 6,000.00
5037	11	\$ 15,463.20	\$ 6,000.00
5038	6	\$ 6,291.00	\$ 6,000.00
5072	23	\$ 25,569.57	\$ 6,000.00
5073	11	\$ 82,856.84	\$ 6,000.00
5074	23	\$ 22,077.93	\$ 6,000.00
5076	11	\$ 58,507.02	\$ 6,000.00
5086	23	\$ 41,113.44	\$ 6,000.00
5088	22	\$ 22,848.00	\$ 6,000.00
5092	11	\$ 28,688.55	\$ 6,000.00
5093	23	\$ 32,983.76	\$ 6,000.00
5094	23	\$ 24,260.57	\$ 6,000.00
5097	11	\$ 11,407.36	\$ 6,000.00
5098	24	\$ 40,658.92	\$ 6,000.00
5107	24	\$ 91,846.18	\$ 6,000.00
5112	22	\$ 25,221.00	\$ 6,000.00
5116	11	\$ 30,250.00	\$ 6,000.00
5117	23	\$ 23,709.17	\$ 6,000.00
5118	23	\$ 22,963.06	\$ 6,000.00
5185	23	\$ 41,811.63	\$ 6,000.00

Employee Number	count	Pay Amount	Limit to \$6K
5190	11	\$ 60,030.30	\$ 6,000.00
5192	23	\$ 26,118.16	\$ 6,000.00
5194	6	\$ 4,600.00	\$ 4,600.00
5195	23	\$ 26,789.80	\$ 6,000.00
5196	6	\$ 6,530.00	\$ 6,000.00
5240	12	\$ 41,961.74	\$ 6,000.00
5241	23	\$ 35,967.74	\$ 6,000.00
5300	21	\$ 19,705.07	\$ 6,000.00
5301	9	\$ 12,498.00	\$ 6,000.00
5302	8	\$ 19,678.48	\$ 6,000.00
5307	23	\$ 25,837.40	\$ 6,000.00
5308	13	\$ 25,197.18	\$ 6,000.00
5309	23	\$ 30,796.23	\$ 6,000.00
5317	11	\$ 43,969.31	\$ 6,000.00
5318	23	\$ 40,263.12	\$ 6,000.00
5319	46	\$ 41,811.64	\$ 6,000.00
5320	22	\$ 82,500.00	\$ 6,000.00
5326	22	\$ 24,467.08	\$ 6,000.00
5327	11	\$ 29,975.69	\$ 6,000.00
5329	11	\$ 54,541.63	\$ 6,000.00
5334	23	\$ 25,842.17	\$ 6,000.00
5335	23	\$ 42,688.25	\$ 6,000.00
5337	11	\$ 8,372.50	\$ 6,000.00
5338	10	\$ 9,682.74	\$ 6,000.00
5340	9	\$ 6,274.93	\$ 6,000.00
5470	10	\$ 16,749.92	\$ 6,000.00
5481	11	\$ 8,919.39	\$ 6,000.00
5486	11	\$ 32,674.36	\$ 6,000.00
5487	4	\$ 36,468.39	\$ 6,000.00
5493	23	\$ 45,879.09	\$ 6,000.00
5500	23	\$ 33,120.32	\$ 6,000.00
5551	18	\$ 18,024.72	\$ 6,000.00
6000	23	\$ 25,071.83	\$ 6,000.00
6001	18	\$ 17,653.98	\$ 6,000.00
7445	5	\$ 1,560.00	\$ 1,560.00
8000	6	\$ 4,790.00	\$ 4,790.00
8001	7	\$ 3,730.00	\$ 3,730.00
8003	1	\$ 158.40	\$ 158.40
9522	22	\$ 68,444.42	\$ 6,000.00
9859	22	\$ 49,596.80	\$ 6,000.00
11947	11	\$ 3,520.00	\$ 3,520.00
12014	10	\$ 18,714.00	\$ 6,000.00
13932	10	\$ 3,055.00	\$ 3,055.00
13959	11	\$ 3,780.00	\$ 3,780.00
15279	6	\$ 2,110.00	\$ 2,110.00

Employee Number	count	Pay Amount	Limit to \$6K
91914	23	\$ 40,396.13	\$ 6,000.00
92402	23	\$ 39,993.12	\$ 6,000.00
92567	25	\$ 37,789.06	\$ 6,000.00
92703	11	\$ 40,448.10	\$ 6,000.00
92716	24	\$ 41,413.72	\$ 6,000.00
93144	23	\$ 51,233.40	\$ 6,000.00
93320	11	\$ 69,437.50	\$ 6,000.00
93435	11	\$ 75,876.35	\$ 6,000.00
94667	22	\$ 29,900.04	\$ 6,000.00
95021	22	\$ 47,363.58	\$ 6,000.00
95081	22	\$ 25,438.91	\$ 6,000.00
95314	23	\$ 32,523.93	\$ 6,000.00
911947	11	\$ 63,985.00	\$ 6,000.00
913932	11	\$ 85,420.00	\$ 6,000.00
913959	11	\$ 25,145.00	\$ 6,000.00
915279	11	\$ 24,625.00	\$ 6,000.00
Total		\$ 15,190,071.50	\$ 2,878,268.49

2% \$ 57,565.37