

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

ADMINISTRATIVE PROCEDURES

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SUBJECT: ACCOUNTING

CHAPTER TITLE: MISCELLANEOUS RATES

Effective: 7/01/11

SECTION A PAYROLL ADDITIVE RATES

SECTION B HOURLY WAGE CALCULATION OF SALARIED PERSONNEL

SECTION A
Effective: 7/1/2015

DOT AGENCY PAYROLL ADDITIVE RATES	PERMANENT EMPLOYEES			TEMPORARY EMPLOYEES	
	Regular Payroll	Overtime		Regular	Overtime
		Under*	Over**		
DIVISION OF HIGHWAYS	88.41%	29.99%	23.79%	15.65%	13.66%

* Employee Gross Monthly Salary is **Under** \$9,875.00 or Hourly Rate is **Under** \$56.97

** Employee Gross Monthly Salary is **Over** \$9,875.00 or Hourly Rate is **Over** \$56.97

SECTION B
Effective: 7/01/2009

Whenever a salaried employee's hourly wage must be calculated, the following guidelines will be observed.

1. Calculate **Regular** hourly wage rates based upon the number of hours of the applicable (half-month) pay period. A pay period may consist of either 80, 88 or 96 regular hours.

Regular Hourly

Wage Rate = $\frac{1}{2}$ the monthly salary \div No. of pay period regular hours

Example: $.5 \times \$2,000.00 \div 80 = \12.50 - Rounded to \$12.50

2. Calculate **Overtime** hourly wage rates based upon the average number of work hours per month. The average monthly work hours is 173.33.

Time & a Half

Overtime Hourly

Wage Rate = $1 \frac{1}{2}$ x monthly salary \div Avg. No. of work hours per mo.

Example: $1.5 \times \$2,000.00 \div 173.33 = \17.308 - Rounded to \$17.31

Straight Time

Overtime Hourly

Wage Rate = the monthly salary \div Avg. No. of work hours per mo.

Example: $\$2,000.00 \div 173.33 = \11.539 - Rounded to \$11.54

3. Calculate **Regular** and **Overtime** hourly wage rates including **Payroll Additive** by multiplying the calculated hourly wage rate by One plus the decimal equivalent of the current additive percentage.

Regular Hourly

Wage Rate

Plus Additive = Hourly Wage Rate x $1 +$ the Add. Rate % (in decimal)

Example: $\$12.50 \times 1.8220 = \22.775 - Rounded to \$22.78

Overtime Hourly

Wage Rate = Overtime Hourly Wage Rate x $1 +$ the Add. Rate (decimal)

Example: $\$17.31 \times 1.2682 = \21.953 - Rounded to \$21.95