



# 12-Month (26-Pay) Pay Election Request

Name (Last)	(First)	Employee ID#
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Please check the box that indicates your position unit:

UNIT I — (TAAAC) employee     
  UNIT III — (AFSCME) employee     
  UNIT IV — 10-Month (SAAAAC) employee

Note: Employee *MUST* work 3.5 hours or more per day or 17.5 hours per week *MINIMUM*

Per the Negotiated Agreement between the AACPS Board of Education and your Collective Bargaining Unit, certain 10-month employees may receive their pay over 12 months (26 pays) instead of 22 pays. This election, governed by IRS code 409A, must be made between June 1 and July 31 to apply to the subsequent school year.

**Note:** To provide you with 26 pays, a portion of your earnings will be deferred into a "Reserve" account (0.153842 of your bi-weekly pay). As a result, your biweekly pay over 26 pays will be lower than your biweekly pay over 22 pays. If you are actively employed and at work throughout the school year (e.g. no Leave of Absence (LOA) or lost time), your biweekly gross pay during the summer will be approximately the same as during the school year.

Your summer pay is based on your **actual** earnings over the school year. Therefore your biweekly summer pay will be more or less if:

- You did not work the entire school year
- Had a pay rate change or lost time during the school year.

Benefit deductions will be taken over the 12-month period to align with the number of pays you receive, starting with the first pay in September (except retirement deductions which will continue the frequency of 20 deductions according to the Maryland State Retirement Agency). Therefore, you will see a small reduction in healthcare premiums for the remainder of the calendar year.

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***I elect to receive my pay over 12 months (26 pays). I understand that this election will become effective with the next school year and continue thereafter. Please return this form to HR/Payroll as soon as possible, and no later than July 31.***

***I understand that this election is irrevocable until after the end of the school year in accordance with IRS regulations. If I choose to withdraw my election to receive my salary over 26 pays, I understand that I must submit a written request to HR/Payroll between June 1 and July 31 of any calendar year to change my payroll frequency for the subsequent school year.***

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

<b>For Internal Use:</b>		
Date Election Received: _____	Payroll Update: _____ (Date)	By: _____ (Initials)