

From: [Joshua Curtis](#)
To: [Smith, Jonathan \(SAO\)](#)
Subject: FW: Payroll Issues
Date: Friday, March 17, 2023 3:54:10 PM
Attachments: [image001.png](#)

External Email

From: Olivia B [REDACTED]
Sent: Friday, July 8, 2022 10:20 AM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

Thanks!

On Friday, July 8, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

It will be sent with next payroll, on the 15th.

Joshua



Joshua Curtis (he, him, his)
Executive Director

Direct: (206) 664-3079 | Cell: (206) 853-8571
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From: Olivia B [REDACTED]
Sent: Friday, July 8, 2022 9:03 AM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

Do you know what date my last paycheck will be sent?

On Thursday, July 7, 2022, Olivia B [REDACTED] wrote:

Sounds good. Thank you!

On Thursday, July 7, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

Perfect – that was the explanation that I needed. Those numbers now make sense to me, so I'll remove that workbook from the spreadsheet. I'll send you a final email with reconciliation when I run the last payroll.

Joshua



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From: Olivia B [8]
Sent: Thursday, July 7, 2022 10:55 AM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

We have 2 pay periods or checks a month... \$42,900 divided by 24 paycheck/payroll periods is \$1787.50, which is \$1787.50 for 50 hours or \$35.75. I don't know how to explain that another way. I understand there is 52 weeks in a year but that's how Gusto works. You can also chat Gusto if you need more help.

On Thursday, July 7, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

Ok, but it's not fine. It needs to be correct – I don't want to deduct money that you were actually owed. I just need the right number.

Just for clarity (and for my records, as this will now need to be part of next year's audit) here is the calculation that I am doing:

$52 \text{ weeks/year} * 25 \text{ hours/week} * \$33/\text{hour} = \$42,900$

If this calculation is not taking into account some factor that I'm not aware of, or if Clark Nuber provided additional clarity that would be helpful, please let me know and I'll document this all and won't have to deduct the amount. I really just need this to be correct.

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From: Olivia B [8]
Sent: Thursday, July 7, 2022 10:09 AM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

\$42,900 over 12 months is \$35.75 an hour or 3575 a month, but it's fine. You can deduct what you need to.

On Thursday, July 7, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

Liv – I'm attaching here a spreadsheet that tracks the outstanding amount of 25% of Aaron's health and dental premiums. \$2,025.21 is the total amount owed to the PFD.

I'm also attaching your offer letter, which is \$33.00/hour (not \$35.75), or \$42,900 annualized. I will look back in my emails, but the \$33/hour was the correct amount to be paid and shouldn't have been increased. I've included an additional tab on the spreadsheet that tracks the additional revenue vs. the dental premium. I will look back in my emails from you and will also reach out to Clark Nuber for clarification (can you tell me who at Clark Nuber gave you this feedback?). If there is any additional clarification that you can provide (in the spreadsheet would be good so that we can be working from the same numbers), that would be helpful.

For now, I'll plan on deducting the \$2,025.41 from your last check. Once I search my emails and confer with Clark Nuber (or you provide further clarification on the difference), I'll let you know if there is an additional amount owed to the PFD.

Joshua



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From: Olivia B <[8]>
Sent: Wednesday, July 6, 2022 11:31 PM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

Per my offer letter, the rate of hire was \$42,900 annually or \$35.75 per hour based on 25 hour work weeks initially, later increased to 30. I emailed you after going over this with CN and the \$205.14 was the correction payment to make the salary number correct. That's why you see \$1650 plus \$205.14 abs then my dental premium cost is \$123.55 for myself and [10] on the individual plan.

Please deduct the 25% of [10] medical and vision premium due from my final check. \$410.28 a month is the difference of \$42,900 and \$3300 a month, which is \$3444 annually or \$287/month. \$287 a month plus \$123.55 is how I got to 410. It isn't the easiest to back into that number. Thank you.

On Wednesday, July 6, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

Thanks, Liv. A few things:

- Can you please clarify if you'd prefer to have us deduct the \$1,664.65 from your final paycheck, or if you will send a check to us?
- Your accounting for the \$410.28/month is a little confusing:
 - You shouldn't have been reimbursed for your monthly Delta Dental each pay

period. That's double what you paid.

- I'm assuming that [10] was being covered by the dental plan (I pay ~\$68/month for just myself). Is that correct?
- If so, you needed to remove 25% of [10] coverage from the amount that you asked for reimbursement.
- The group plan vs. individual plan makes no difference for whether it's taxed or not. Both are post-tax. You're thinking of a Health Savings Account, which the PFD does not have.
- Even assuming that the \$136 is correct, that still leaves \$274.28 unaccounted for each month.

Once I hear back from you re: your preference for reimbursing the PFD, as well as the accounting for both the \$136 and the remaining \$274.28/month, I'll let you know the final amount.

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From: Olivia B [8]
Sent: Wednesday, July 6, 2022 4:11 PM
To: Joshua Curtis <curtisj@ballpark.org>
Subject: Re: Payroll Issues

Okay, \$136 of that is what I paid for dental after tax from my check because we didn't have a group plan (I paid \$123.55 after tax) for dental and then Gusto reimbursed me for it per pay period.

On Wednesday, July 6, 2022, Joshua Curtis <curtisj@ballpark.org> wrote:

Liv:

Upon review of payroll it appears that you did not deduct, as required, the 25% of your partner's health insurance premium over the course of your employment. That amount totals \$1,664.65, covering June 2021 through the end of this past pay period. There are two options to correct this error: 1. We can deduct the amount that you should have contributed toward your partner's healthcare from your last paycheck or 2. We can send you the amount that you should have contributed toward your partner's healthcare and you can write a check back to the organization within ten (10) days. If you believe that you indeed did contribute toward these healthcare premiums, please provide me with any paystub documentation. If not, please let me know in the two (2) days what you would like to do.

In addition, as I have been reviewing the payroll, I noticed a recurring "Additional

Payment” of \$205.14 for each pay period (or, \$410.28/month) starting in the latter June 2021 payroll. I’m assuming that part of this amount would be a reimbursement to cover 100% of your dental insurance and 75% of [10] dental. Can you clarify what the remaining amount is for?

Thank you.

Joshua



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