

GENERAL ACCOUNTING OFFICE
WASHINGTON 25

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES

July 2, 1945

UNITED STATES GOVERNMENT SALARY TABLES
Executive Branch of the Government
EFFECTIVE ON AND AFTER JULY 1, 1945

40-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO.22

1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1945, those heretofore prescribed by this office.

2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the Individual Income Tax Act of 1944 (58 Stat. 250).

3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on pay rolls or pay vouchers the tax code for the respective payees, as follows:

| | |
|--|------------|
| Persons claiming no income tax withholding exemption.. | 0 |
| Persons claiming from 1 through 9 exemptions..... | 1, 2, Etc. |
| Persons claiming 10 or more exemptions..... | 10 |
| Persons not subject to tax withholding..... | X (or XT) |



Comptroller General of the United States

| OLD BASIC ANNUAL SALARY RATE | NEW BASIC ANNUAL SALARY AND ADD'L COMP. RATES | ADJUSTED PER ANNUM RATE (AGGREGATE) | UNIT RATES | | | BI-WEEKLY | | | | ADJUSTED PER ANNUM RATE (AGGREGATE) | TAX WITHHOLDING DEDUCTION AND NET TO PAY | | | | | | | | | | ADJUSTED PER ANNUM RATE (AGGREGATE) | | |
|------------------------------|---|-------------------------------------|--|--------------------------|-------------------|--|-------------|------------------|-----------------------|-------------------------------------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------------------|---------------|--------|
| | | | REGULAR SALARY AND ADDITIONAL COMPENSATION | | OVERTIME | REG. SAL. AND ADD'L COMP. | TOTAL WAGES | 5% RET. DED. (7) | NET WITH-OUT TAX DED. | | UPPER FIGURE IS THE DEDUCTION; LOWER, NET TO PAY | | | | | | | | | | | | |
| | | | HOURLY (*) | DAILY | HOURLY (**) | NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or MORE | | |
| \$ 720 | \$ 864 36 | \$ 900 | .4153846 .0173076 | \$ 3.3230769 .1384615 | .6230769 1.38 | \$ 33.23 1.38 | \$41.61 | \$ 1.67 | \$32.94 | \$ 900 | 6.70 26.24 | 2.80 30.14 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | .40 32.54 | \$ 900 |
| 780 | 936 39 | 975 | .4500000 .0187500 | 3.6000000 .1500000 | .6750000 1.50 | 36.00 1.50 | 37.50 | 1.80 | 35.70 | 975 | 7.10 28.90 | 3.20 32.50 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | .40 35.30 | 975 |
| 840 | 1008 42 | 1050 | .4846153 .0201923 | 3.8769230 .1615384 | .7269230 1.62 | 36.78 1.62 | 40.38 | 1.94 | 38.44 | 1050 | 7.90 30.54 | 4.10 34.34 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | .60 37.94 | 1050 |
| 900 | 1080 45 | 1125 | .5192307 .0216346 | 4.1538461 .1730769 | .7788461 1.73 | 41.53 1.73 | 43.26 | 2.08 | 41.18 | 1125 | 8.30 32.88 | 4.50 36.68 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | .80 40.58 | 1125 |
| 960 | 1152 48 | 1200 | .5538461 .0230769 | 4.4307692 .1846153 | .8307692 1.86 | 44.30 1.86 | 46.15 | 2.22 | 43.93 | 1200 | 9.20 34.73 | 5.50 38.63 | 1.50 42.43 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | .70 45.23 | 1200 |
| 1200 | 1440 60 | 1500 | .6923076 .0288461 | 5.5384615 .2307692 | 1.0584615 2.51 | 55.88 2.51 | 57.69 | 2.77 | 54.92 | 1500 | 11.20 45.72 | 7.40 47.52 | 3.50 51.42 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1.00 53.92 | 1500 |
| 1260 | 1506 54 | 1560 | .7240384 .0299615 | 5.7923076 .2475923 | 1.0860376 2.08 | 57.92 2.08 | 60.00 | 2.90 | 57.10 | 1560 | 12.10 46.00 | 8.20 48.90 | 4.40 52.70 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1.10 56.00 | 1560 |
| 1320 | 1572 48 | 1620 | .7576923 .0250769 | 6.0461538 .2507692 | 1.1356538 1.84 | 60.46 1.84 | 62.30 | 3.03 | 59.27 | 1620 | 12.50 46.77 | 8.60 50.67 | 4.80 54.47 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1.10 58.17 | 1620 |
| 1380 | 1638 42 | 1680 | .7876500 .0301923 | 6.3000000 .2615384 | 1.1812500 1.61 | 63.00 1.61 | 64.61 | 3.15 | 61.46 | 1680 | 12.90 48.56 | 9.00 52.46 | 5.20 56.26 | 1.20 60.16 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1.20 60.26 | 1680 |
| 1440 | 1704 36 | 1740 | .8192307 .0173076 | 6.5538461 .2684615 | 1.2288461 1.39 | 65.53 1.39 | 66.92 | 3.28 | 63.64 | 1740 | 13.30 50.34 | 9.40 54.24 | 5.60 58.04 | 1.30 61.84 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1.30 62.44 | 1740 |
| 1500 | 1770 30 | 1800 | .8509615 .0144230 | 6.8076923 .2764423 | 1.2764423 1.16 | 65.07 1.16 | 69.23 | 3.41 | 65.82 | 1800 | 13.70 52.12 | 9.90 56.92 | 6.00 59.82 | 2.20 63.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 2.20 64.62 | 1800 |
| 1560 | 1836 24 | 1860 | .8826923 .0115384 | 7.0615384 .2923076 | 1.3240384 .92 | 70.61 .92 | 71.53 | 3.54 | 67.99 | 1860 | 14.10 53.69 | 10.30 57.69 | 6.40 61.69 | 2.60 65.59 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 2.60 66.69 | 1860 |
| 1620 | 1902 18 | 1920 | .9144230 .0086538 | 7.3153846 .2992307 | 1.3716346 .68 | 73.15 .68 | 73.84 | 3.66 | 70.18 | 1920 | 14.80 55.68 | 10.70 59.48 | 6.80 63.38 | 3.00 67.18 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 3.00 68.78 | 1920 |
| 1680 | 1968 12 | 1980 | .9461538 .0057692 | 7.5692307 .3046153 | 1.4192307 .46 | 75.69 .46 | 76.15 | 3.79 | 72.36 | 1980 | 15.40 56.96 | 11.50 60.86 | 7.70 64.66 | 3.80 68.56 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 3.80 70.86 | 1980 |
| 1700 | 1980 10 | 2000 | .9567507 .0048076 | 7.6538461 .3084615 | 1.4350961 .39 | 76.53 .39 | 76.92 | 3.83 | 73.09 | 2000 | 15.40 57.69 | 11.50 61.59 | 7.70 65.39 | 3.80 69.29 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 3.80 71.59 | 2000 |
| 1740 | 2034 6 | 2040 | .9776846 .0028846 | 7.8230769 .3023076 | 1.4668269 .23 | 78.23 .23 | 78.46 | 3.92 | 74.54 | 2040 | 15.80 58.74 | 11.90 62.64 | 8.10 66.44 | 4.20 70.34 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 4.20 72.94 | 2040 |
| 1800 | 2100 None | 2100 | 1.0096153 | 8.0769230 | 1.5144230 | 80.76 .00 | 80.76 | 4.04 | 76.72 | 2100 | 16.20 60.62 | 12.30 64.42 | 8.50 68.22 | 4.70 72.02 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 4.70 75.12 | 2100 |

(*) These rates are for use in computing payments for less than 80 hours in any pay period by multiplying such rates by the number of hours in pay status.
 (**) These rates are for use in computing payments when overtime is payable. "Additional Compensation" (the so-called guarantee) is not for consideration when overtime pay equals or exceeds the amount of additional compensation (the amount guaranteed with respect to any pay period).
 (7) Retirement deductions are computed on "Reg. Sal." only; additional compensation is not subject to retirement deduction.

QUOTATION FROM THE FEDERAL EMPLOYEES PAY ACT OF 1945

Sec. 603(a) of the Federal Employees Pay Act of 1945 provides that - "The aggregate per annum rate of compensation with respect to any pay period, in the case of any full-time employee in the service on July 1, 1945, (1) who was a full-time employee on June 30, 1945, (2) whose per annum basic rate of compensation on June 30, 1945, did not exceed a rate of \$1,800 per annum, and (3) whose compensation is fixed in accordance with the provisions of the Classification Act of 1923, as amended, or the Act entitled "An Act to adjust the compensation of certain employees in the Customs Service", approved May 29, 1928, as amended, shall not, under the rate of compensation established by this Act, so long as he continues to occupy the position he occupied on June 30, 1945, be less than his per annum basic rate of compensation on such date, plus the rate of \$300 per annum or 25 per centum of such per annum basic rate of compensation, whichever is the smaller amount."