Employee Pay Ledger Template

employee pay ledger template

employee pay ledger template is a vital tool for any business that needs to accurately track and manage employee compensation. From calculating wages and deductions to ensuring compliance with tax regulations, a well-maintained pay ledger is fundamental for financial health and operational efficiency. This comprehensive guide will delve into the intricacies of using an employee pay ledger template, exploring its benefits, essential components, how to select the right one, and best practices for its implementation and maintenance. Whether you're a small business owner or part of a larger HR department, understanding and utilizing an effective employee pay ledger template can significantly streamline your payroll processes and prevent costly errors.

- Why an Employee Pay Ledger Template is Essential for Your Business

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Why an Employee Pay Ledger Template is Essential for Your Business

A robust employee pay ledger template serves as the cornerstone of efficient and accurate payroll management. It provides a systematic approach to recording every financial transaction related to employee remuneration, from base salary and hourly wages to overtime, bonuses, commissions, and any other form of compensation. Without such a structured record-keeping system, businesses risk making significant payroll errors, which can lead to financial losses, employee dissatisfaction, and legal repercussions. An employee pay ledger template ensures that all payments are accounted for, deductions are correctly calculated, and tax liabilities are met. This detailed historical record is also crucial for audits, dispute resolution, and providing employees with clear and transparent pay stubs.

The financial integrity of any organization hinges on meticulous payroll practices. An employee pay ledger template facilitates this by offering a centralized repository for all payroll-related data. This not only simplifies the process of calculating net pay but also allows for easy tracking of gross pay, taxes withheld, and other statutory deductions like social security and health insurance contributions. By maintaining a consistent and accurate ledger, businesses can foster trust with their employees, demonstrating a commitment to fair and timely payment for their work. Furthermore, a well-organized ledger makes it easier to identify trends in labor costs, which can inform budgeting and financial planning.

Beyond internal financial management, regulatory compliance is a paramount concern for businesses. Various government agencies mandate the accurate recording and retention of payroll information for specific periods. An employee pay ledger template acts as a critical document in meeting these legal obligations. It provides irrefutable evidence of payments made and taxes remitted, safeguarding the business against potential penalties and fines. The clarity and detail offered by a properly managed ledger are indispensable when responding to inquiries from tax authorities or labor departments. Therefore, investing time and resources into a reliable employee pay ledger system is not just a matter of good practice, but a legal necessity.

Key Components of a Comprehensive Employee Pay Ledger Template

A comprehensive employee pay ledger template should be designed to capture all essential payroll

information for each employee. At its core, it needs to include basic employee identification details, such as the employee's full name, employee ID number, and perhaps their job title or department. This ensures that each record is uniquely identifiable and can be easily cross-referenced with other HR and financial documents. Accurate employee data is the foundation upon which reliable payroll processing is built.

Employee Information

The initial section of an employee pay ledger template will typically focus on identifying information for each worker. This includes:

- Employee Name (First, Middle, Last)

- Employee ID Number

- Social Security Number (or equivalent national identification)

- Address

- Department/Division

- Job Title

- Pay Rate (Hourly, Salary, etc.)

- Payment Frequency (Weekly, Bi-weekly, Monthly)

- Bank Account Details for Direct Deposit (if applicable)

Earnings and Compensation

This is arguably the most critical section of the ledger, detailing all forms of remuneration an employee receives. It should break down earnings clearly to provide transparency and facilitate accurate calculations. Key elements include:

- Regular Hours Worked

- Overtime Hours Worked

- Overtime Rate

- Hourly Rate

- Gross Pay (before deductions)

- Bonuses

- Commissions

- Allowances or Reimbursements

- Any other taxable or non-taxable compensation

Deductions and Taxes

Properly accounting for deductions is vital for both legal compliance and accurate net pay. This section should detail all mandatory and voluntary deductions:

- Federal Income Tax Withheld

- State Income Tax Withheld

- Local Income Tax Withheld

- Social Security Tax

- Medicare Tax

- Health Insurance Premiums

- Retirement Plan Contributions (e.g., 401k)

- Garnishment Orders

- Other Voluntary Deductions (e.g., union dues, charitable contributions)

- Total Deductions

Net Pay and Payment Information

The culmination of the payroll process is the net pay, which is the amount an employee actually receives after all deductions. This section should clearly show:

- Net Pay (Gross Pay - Total Deductions)

- Payment Date

- Payment Method (Direct Deposit, Check Number)

- Cumulative Year-to-Date Earnings

- Cumulative Year-to-Date Deductions

Including fields for year-to-date (YTD) totals is crucial for tax reporting purposes, such as generating W-2 forms or their international equivalents. A well-structured template that captures these components ensures that the payroll process is both accurate and compliant.

Choosing the Right Employee Pay Ledger Template

Selecting the appropriate employee pay ledger template is a critical decision that can significantly impact the efficiency and accuracy of your payroll operations. The best template for your business will depend on various factors, including the size of your company, the complexity of your payroll structure, your budget, and your technical capabilities. There isn't a one-size-fits-all solution, so careful consideration is necessary to find a template that meets your specific needs and integrates smoothly into your existing workflow.

Consider Your Business Size and Complexity

For very small businesses with only a few employees and simple pay structures (e.g., all employees paid hourly with no overtime or complex deductions), a basic spreadsheet template might suffice. These are often readily available and can be customized. However, as your business grows or your payroll becomes more intricate, with varying pay rates, overtime, commissions, multiple benefit deductions, and different tax jurisdictions, a more sophisticated template or dedicated payroll software becomes essential. The complexity of your payroll directly dictates the complexity and features required in your employee pay ledger template.

Evaluate Template Features and Functionality

When evaluating different employee pay ledger templates, look for features that will streamline your work and minimize errors. Key functionalities to consider include:

- Automated calculations for gross pay, taxes, and deductions.

- The ability to handle different pay rates and overtime calculations.

- Support for various deduction types, including benefits, retirement plans, and garnishments.

- Features for tracking paid time off (PTO), such as vacation and sick leave.

- Year-to-date (YTD) tracking for all earning and deduction categories.

- Reporting capabilities, such as generating payroll summaries, tax reports, and employee pay stubs.

- User-friendliness and ease of data entry.

- Compatibility with your existing accounting software or other business systems.

Free vs. Paid Templates and Software

There's a spectrum of options available, from free downloadable employee pay ledger templates to robust paid payroll software. Free templates, often found online, can be a good starting point for very small businesses or startups. However, they may lack advanced features, automation, or built-in support for complex tax regulations. Paid templates might offer more advanced features or better organization. Payroll software, on the other hand, provides a comprehensive solution, often automating calculations, handling tax filings, and ensuring compliance. While there's an initial investment, the time savings, error reduction, and compliance assurance often make payroll software a worthwhile investment for most businesses.

Customization and Scalability

Your chosen employee pay ledger template should be adaptable to your business's unique requirements and able to scale as your company grows. If you opt for a spreadsheet template, ensure it's easily customizable to add or modify fields as needed. If you're considering payroll software, verify that it can accommodate an increasing number of employees, different pay frequencies, and potentially new types of compensation or deductions without requiring a complete system overhaul. Scalability ensures that your payroll system remains efficient and effective as your business evolves.

How to Use an Employee Pay Ledger Template Effectively

Leveraging an employee pay ledger template effectively requires a systematic approach to data entry and regular review. The goal is to maintain accuracy, ensure compliance, and provide clear financial records for both the business and its employees. Whether you're using a spreadsheet or specialized software, the core principles of diligent data management remain the same.

Accurate Data Entry is Paramount

The accuracy of your employee pay ledger template is directly dependent on the quality of data entered. This means meticulously recording all relevant information for each pay period. Ensure that:

- Employee hours worked are correctly recorded and verified.

- Overtime hours and rates are calculated and entered precisely.

- All approved changes to pay rates, deductions, or benefits are updated promptly.

- Commissions, bonuses, or other variable compensation are accurately entered based on supporting documentation.

- Any statutory or voluntary deductions are updated according to the latest regulations or employee elections.

Double-checking entries before finalizing each payroll run can prevent errors that might be difficult to rectify later.

Regular Reconciliation and Verification

It's crucial to perform regular reconciliations to ensure that the figures in your employee pay ledger template align with your bank statements and tax filings. This involves comparing the total payroll disbursed against the total payments recorded in the ledger. Additionally, periodically review the ledger to verify that:

- All employees are accounted for.

- Earnings and deductions for each employee are consistent with their contracts and applicable laws.

- Tax withholdings match the required percentages and thresholds.

- Year-to-date totals are accumulating correctly.

This proactive verification process helps identify and correct discrepancies before they escalate into larger issues.

Generating Pay Stubs and Reports

A primary function of an employee pay ledger template is to facilitate the creation of accurate pay stubs for employees and generate useful reports for management. Pay stubs should clearly itemize gross earnings, deductions, and net pay. Essential reports that can be generated from a well-maintained ledger include:

- Payroll summaries by pay period.

- Year-to-date earning and deduction reports for individual employees.

- Tax liability reports, showing total amounts owed to federal, state, and local authorities.

- Labor cost reports, which can help in budgeting and financial analysis.

These reports provide valuable insights into payroll expenses and ensure transparency for employees.

Integrating with Accounting Software

For maximum efficiency, consider integrating your employee pay ledger with your accounting software. This integration can automate the transfer of payroll data, such as total payroll expenses, tax liabilities, and employee reimbursements, directly into your general ledger. Such an integration reduces manual data entry, minimizes the risk of transcription errors, and provides a more holistic view of your company's financial performance. Ensure that the chosen ledger template or software supports seamless integration with your existing accounting systems.

Best Practices for Maintaining Your Employee Pay Ledger

Maintaining an accurate and up-to-date employee pay ledger is an ongoing process that requires consistent attention to detail and adherence to best practices. Proactive management not only ensures compliance but also fosters a culture of trust and transparency within your organization. By implementing these best practices, you can safeguard your business from costly errors and legal complications.

Regular Updates and Archiving

Payroll information is dynamic and needs to be updated regularly. Ensure that any changes to employee status, pay rates, benefits, or tax withholdings are immediately reflected in the ledger. Establish a schedule for reviewing and updating the ledger, ideally after each payroll run. Furthermore, maintain a system for securely archiving past payroll records. This is essential for historical reference, audits, and meeting legal record-retention requirements. Digital backups are highly recommended to protect against data loss due to hardware failure or other unforeseen events.

Security and Confidentiality

Employee payroll information is highly sensitive. It is imperative to implement robust security measures to protect this data from unauthorized access, modification, or disclosure. This includes:

- Storing physical records in locked, secure locations.

- Implementing strong password protection and access controls for digital files.

- Ensuring that only authorized personnel have access to payroll data.

- Using encrypted data storage and transmission methods when applicable.

- Training employees on data privacy and confidentiality policies.

Breaches of confidentiality can lead to severe legal penalties and damage employee trust.

Staying Current with Regulations

Tax laws and labor regulations are subject to change. It is crucial to stay informed about any updates to federal, state, and local tax rates, minimum wage laws, overtime rules, and other relevant legislation. Your employee pay ledger template or software should be updated to reflect these changes promptly. Failure to comply with current regulations can result in penalties, fines, and legal action. Consider subscribing to relevant government publications or engaging with payroll service providers to stay informed.

Internal Audits and Reviews

Conducting periodic internal audits of your employee pay ledger can help identify any discrepancies or errors before they become significant problems. This involves cross-referencing payroll data with other financial records, such as time sheets, invoices, and bank statements. These reviews should assess the accuracy of calculations, the completeness of records, and adherence to established payroll policies and procedures. Identifying and rectifying errors proactively is far more efficient and cost-effective than dealing with them after they have impacted multiple pay cycles.

Employee Access and Transparency

While maintaining confidentiality is key, providing employees with easy access to their own payroll information is also a best practice. This can be achieved through clear pay stubs or a secure online portal where employees can view their earnings, deductions, and YTD totals. Transparency builds trust and can reduce the number of payroll-related inquiries received by the HR or finance department. Ensure that the process for employees to access their information is secure and straightforward.

Benefits of Using a Digital Employee Pay Ledger Template

In today's digital age, embracing technology for payroll management offers numerous advantages. A digital employee pay ledger template, whether a sophisticated software solution or a well-structured spreadsheet, can significantly enhance accuracy, efficiency, and compliance compared to manual paper-based systems. The shift to digital is not just about modernization; it's about leveraging tools that can streamline complex processes and mitigate risks.

Increased Accuracy and Reduced Errors

Digital templates, especially those with built-in calculation engines, dramatically reduce the likelihood of human error. Formulas automatically compute wages, taxes, and deductions based on predefined rules and data inputs. This minimizes calculation mistakes that can occur with manual ledger keeping, ensuring that employees are paid accurately and that tax withholdings are correct. Automated systems also enforce data validation, preventing incorrect entries before they are saved, further boosting accuracy.

Enhanced Efficiency and Time Savings

Manual payroll processing is time-consuming. A digital employee pay ledger template automates many tasks, from data entry and calculation to report generation and direct deposit processing. This frees up valuable time for HR and finance staff, allowing them to focus on more strategic initiatives rather than administrative drudgery. Generating pay stubs, tax forms, and payroll reports can be done in minutes, rather than hours or days, significantly boosting overall operational efficiency.

Improved Data Accessibility and Reporting

Digital ledgers make it easy to access, search, and retrieve payroll information. All data is centralized and readily available, allowing for quick retrieval of specific employee records or historical payroll data. The reporting capabilities of digital systems are also far superior to manual methods. Businesses can generate a wide range of customized reports, including payroll summaries, labor cost analyses, and compliance reports, providing valuable insights for financial planning and decision-making. This accessibility is invaluable during audits or when responding to employee inquiries.

Better Compliance and Record Keeping

Staying compliant with ever-changing tax laws and labor regulations is a significant challenge. Digital employee pay ledger systems are often designed to incorporate current tax tables and compliance rules, reducing the risk of penalties. They also provide a structured way to maintain accurate records for the legally required retention periods. Features like automatic updates for tax rate changes and standardized reporting formats ensure that businesses remain compliant with minimal effort. Secure digital storage also ensures that records are protected against physical damage or loss.

Scalability for Business Growth

As a business grows, its payroll complexity often increases. Digital employee pay ledger solutions are typically scalable, meaning they can easily accommodate a growing number of employees and more complex payroll structures without requiring a complete system overhaul. This ensures that your payroll system can grow with your business, maintaining efficiency and accuracy as your workforce expands. The ability to adapt to changing needs is a key advantage of digital solutions.

Legal and Compliance Considerations for Employee Pay Records

Maintaining accurate employee pay records is not merely a best practice; it's a legal requirement in virtually all jurisdictions. Businesses must adhere to a complex web of federal, state, and local laws governing wages, hours, taxes, and record-keeping. Failure to comply can lead to severe financial penalties, legal disputes, and damage to the company's reputation. Therefore, understanding these legal and compliance considerations is paramount when managing your employee pay ledger.

Wage and Hour Laws (e.g., FLSA)

In the United States, the Fair Labor Standards Act (FLSA) is a primary law dictating minimum wage, overtime pay, record-keeping, and child labor standards. Your employee pay ledger must accurately reflect these regulations. This includes:

- Recording all hours worked by non-exempt employees.

- Calculating overtime pay correctly for hours worked beyond the standard workweek (typically 40 hours).

- Ensuring that all employees are paid at least the federal and applicable state minimum wage.

- Distinguishing between exempt and non-exempt employees to apply the correct rules.

The ledger should provide a clear audit trail for hours worked and wages paid, allowing for verification of compliance with these laws.

Tax Withholding and Reporting

Employers are responsible for withholding federal, state, and local income taxes, as well as Social Security and Medicare taxes, from employee wages. The employee pay ledger must accurately track these withholdings. Furthermore, businesses are required to report these withheld taxes to the appropriate government agencies by specific deadlines. This includes issuing tax forms to employees, such as W-2s in the U.S., which summarize their annual earnings and withholdings. The ledger serves as the source data for these critical tax filings.

Record Retention Requirements

Various laws mandate the length of time businesses must retain payroll records. For instance, under the FLSA, employers must keep payroll records for at least three years. Tax laws may require longer retention periods, often up to seven years. These records typically include information such as:

- Employee names and Social Security numbers.

- Wage rate, hours worked, and total earnings.

- Deductions made from wages.

- Date of payment and pay period.

A digital employee pay ledger with robust archiving features is ideal for meeting these long-term record-keeping obligations securely and efficiently.

Anti-Discrimination and Equal Pay Laws

While not directly about the ledger's data points, the principles of equal pay and non-discrimination influence how compensation is determined and recorded. Your employee pay ledger should reflect pay practices that are equitable and free from bias based on gender, race, age, or other protected characteristics. Any disparities in pay should be justifiable based on legitimate factors like experience, performance, or job responsibilities, and this justification should be supported by the data within your HR and payroll systems. The ledger helps demonstrate fair compensation practices.

State-Specific Payroll Regulations

Beyond federal laws, each state has its own unique payroll regulations, which can include different minimum wage rates, overtime rules, meal and rest break requirements, and specific tax mandates. It is crucial to be aware of and comply with the regulations of every state in which you employ workers. Your employee pay ledger must be configured to accommodate these state-specific nuances, ensuring that payroll calculations and withholdings are accurate for all employees, regardless of their location.

Common Mistakes to Avoid When Managing Employee Payroll

Managing employee payroll is a critical function, and even minor errors can lead to significant consequences, including financial penalties, legal issues, and damage to employee morale. Businesses of all sizes can fall prey to common payroll mistakes. Being aware of these pitfalls and taking steps to avoid them is essential for smooth and compliant payroll operations.

Inaccurate Time Tracking

One of the most frequent errors is inaccurate tracking of employee hours. This can stem from outdated time clock systems, manual time sheet errors, or improper classification of employees as exempt when they are not. Inaccurate time tracking directly leads to under- or overpayment, impacting both the employee and the business's bottom line. Implementing reliable time tracking methods, such as digital time clocks or time tracking software, and ensuring correct classification of employees are crucial preventative measures.

Incorrect Tax Withholding Calculations

Tax laws are complex and frequently updated. Mistakes in calculating federal, state, and local tax withholdings are common. This can occur due to using outdated tax tables, misinterpreting withholding forms (like W-4s), or failing to adjust for changes in tax legislation. These errors can result in employees having too much or too little tax withheld, leading to issues with tax authorities and dissatisfaction among staff. Regularly updating tax tables and using payroll software with built-in tax calculations can help prevent these errors.

Misclassification of Employees

Incorrectly classifying workers as independent contractors instead of employees, or vice versa, is a significant compliance risk. Misclassified employees may not receive proper benefits, overtime pay, or tax withholdings, leading to substantial penalties for the employer if discovered. Similarly, classifying an exempt employee incorrectly can result in paying them overtime when not legally required. Understanding the legal definitions of employee vs. independent contractor and exempt vs. non-exempt status is vital.

Late or Missed Payments

Failure to pay employees on time is a direct violation of labor laws and can severely damage employee trust and morale. This can happen due to poor cash flow management, processing errors, or system failures. Establishing clear payroll processing schedules, ensuring adequate funding for payroll, and having contingency plans for system issues are important to avoid late payments.

Ignoring State-Specific Regulations

Businesses operating in multiple states, or even just one state with complex regulations, can make mistakes by focusing solely on federal compliance. State-specific laws regarding minimum wage, overtime, paid leave, and tax rates can vary significantly. Overlooking these state-specific nuances can lead to non-compliance and penalties. It's essential to stay informed about and adhere to the payroll laws in every jurisdiction where you employ staff.

Poor Record-Keeping and Data Security

As discussed earlier, improper record-keeping and data security are major mistakes. This includes not retaining records for the legally required periods, losing payroll data due to inadequate backup procedures, or failing to protect sensitive employee information from unauthorized access. Robust digital record-keeping systems with secure storage and backup protocols are essential to avoid these critical errors.

Frequently Asked Questions

What is an employee pay ledger template?

An employee pay ledger template is a pre-designed spreadsheet or document that helps businesses record and track employee payroll information accurately. It typically includes fields for employee name, pay rate, hours worked, deductions, gross pay, net pay, and payment dates.

Why is using an employee pay ledger template important for businesses?

Using a template ensures consistency, accuracy, and compliance in payroll processing. It simplifies

tracking payments, managing deductions, and generating payroll reports. This helps prevent errors, avoid legal penalties, and maintain good employee relations.

What are the key components typically found in an employee pay ledger template?

Key components usually include employee details (name, ID), pay period, hours worked (regular, overtime), hourly rate, gross pay calculation, itemized deductions (taxes, insurance, benefits), net pay, payment method, and payment date.

Can I customize an employee pay ledger template to fit my specific business needs?

Yes, most employee pay ledger templates are designed to be customizable. You can add or remove columns, adjust formulas for specific calculations, and tailor it to include company-specific benefits or deduction types.

What are the benefits of using a digital employee pay ledger template versus a manual one?

Digital templates offer advantages like automated calculations, easier data entry, reduced errors, quick report generation, improved organization, and the ability to store records securely. They also facilitate easier sharing and auditing.

How do I choose the right employee pay ledger template for my small business?

Consider the size of your business, the complexity of your payroll (e.g., hourly vs. salaried employees, various deductions), your budget, and your comfort level with spreadsheet software. Look for templates that are user-friendly and offer the essential fields you need.

Are there free employee pay ledger templates available, and what are their limitations?

Yes, many free templates are available online. While they can be a good starting point for very small businesses or basic payroll, they may lack advanced features, robust reporting capabilities, or specific compliance integrations that paid or specialized software offers.

How can an employee pay ledger template help with tax compliance and reporting?

A well-maintained pay ledger provides a clear and organized record of all earnings and deductions, which is essential for accurate tax calculations (e.g., W-2, 1099 forms). It simplifies the process of reporting payroll taxes to government agencies.

Additional Resources

Here are 9 book titles related to employee pay ledger templates, following your specific formatting:

1. *Inventory of Income: A Manager's Guide to Payroll Processing*
This book delves into the intricacies of payroll management, focusing on the foundational elements needed to accurately track employee compensation. It would cover essential concepts like gross pay, deductions, and net pay, laying the groundwork for understanding the data that populates a pay ledger. The author likely emphasizes accuracy and compliance, making it a valuable resource for anyone responsible for payroll.

2. *The Harmonized Ledger: Understanding Payroll Records and Compliance*
This title suggests a focus on the structure and organization of payroll records, including the use of ledgers. It would likely explore how to maintain clear and consistent payroll data, ensuring compliance with various tax laws and labor regulations. The book aims to provide a comprehensive overview of the record-keeping aspect of payroll.

3. *Blueprint for Compensation: Crafting Accurate Employee Payment Records*
This book would likely take a practical, step-by-step approach to creating and maintaining employee payment records. It could offer guidance on designing effective templates or systems for tracking salary, wages, benefits, and other compensation components. The emphasis would be on building a solid foundation for financial reporting and employee satisfaction.

4. *Integrity in Payroll: Principles of Ledger Management and Record Keeping*
This title highlights the importance of honesty and accuracy in handling payroll information. The book would likely explore best practices for managing payroll ledgers, including security, data integrity, and audit trails. It would emphasize the ethical considerations and legal ramifications of proper record-keeping.

5. *Chronicles of Compensation: A Historical and Practical Look at Payroll Ledgers*
This book might offer a historical perspective on how payroll has been managed over time, with a particular focus on the evolution of ledgers. It would then transition into modern-day practices, providing practical advice on utilizing and managing pay ledger templates effectively. The reader could gain an appreciation for the tools and processes involved in tracking employee pay.

6. *The Art of the Ledger: Mastering Employee Payment Tracking and Reporting*
This title suggests a focus on the skill and precision required for effective payroll ledger management. It would likely cover advanced techniques for data entry, reconciliation, and reporting from payroll ledgers. The book aims to transform the task of payroll tracking into a refined and efficient process.

7. *Navigating the Numbers: A Comprehensive Guide to Employee Payroll Ledgers*
This book would serve as a go-to resource for understanding all aspects of employee payroll ledgers. It would likely cover everything from basic data input to complex calculations and reporting requirements. The goal is to equip readers with the knowledge to confidently manage and interpret payroll information.

8. *Foundations of Fair Pay: Building Reliable Employee Payment Ledgers*
This title emphasizes the importance of accuracy and fairness in employee compensation, starting with the underlying record-keeping. It would likely guide readers on how to establish robust systems for tracking wages, hours, and deductions to ensure equitable pay. The book aims to foster trust and

transparency in the payroll process.

9. *The Payroll Weaver: Interlacing Data into Accurate Employee Ledgers*
This book uses a metaphor to describe the intricate process of compiling payroll data. It would likely focus on how to gather, organize, and synthesize various pieces of information – such as time sheets, tax forms, and benefit deductions – into a cohesive and accurate employee pay ledger. The emphasis is on the skillful integration of diverse data points.

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