March 21, 1961 H. BRECHNER 2,976,062

APPARATUS FOR PAYROLL SYSTEM

Filed Jan. 7, 1956 2 Sheets-Sheet 1

FIG. 1.

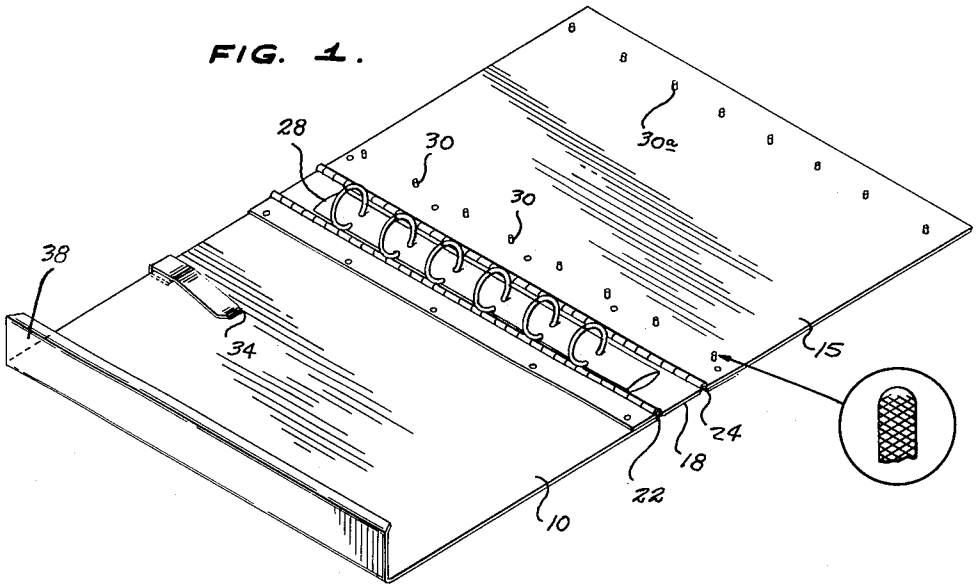
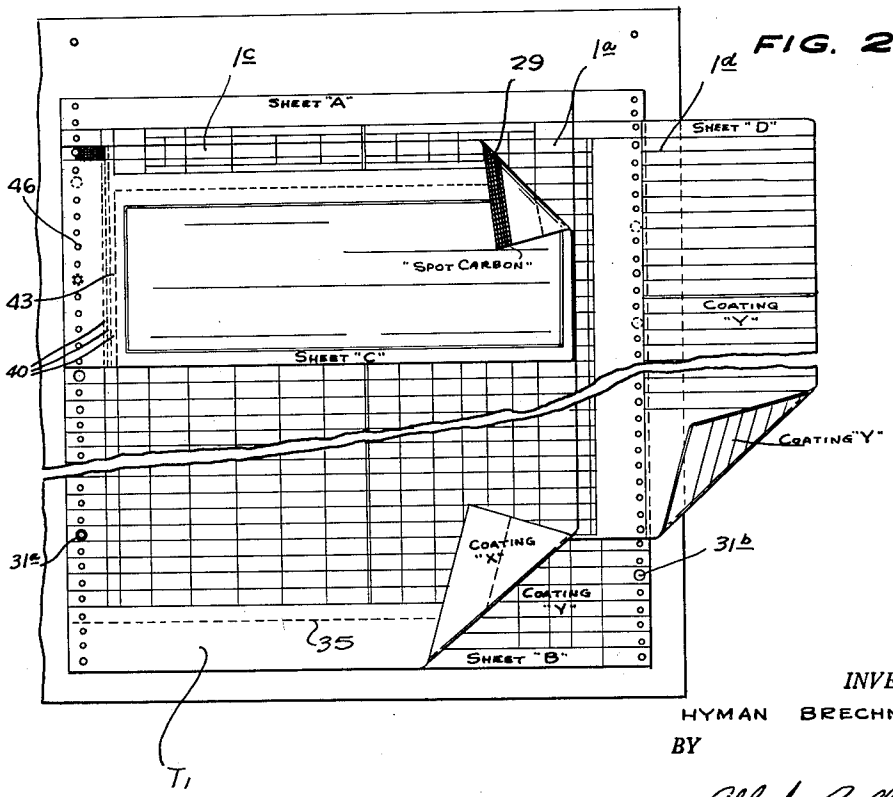


FIG. 2.



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March 21, 1961 H. BRECHNER 2,976,062

APPARATUS FOR PAYROLL SYSTEM

Filed Jan. 7, 1958 2 Sheets-Sheet 2

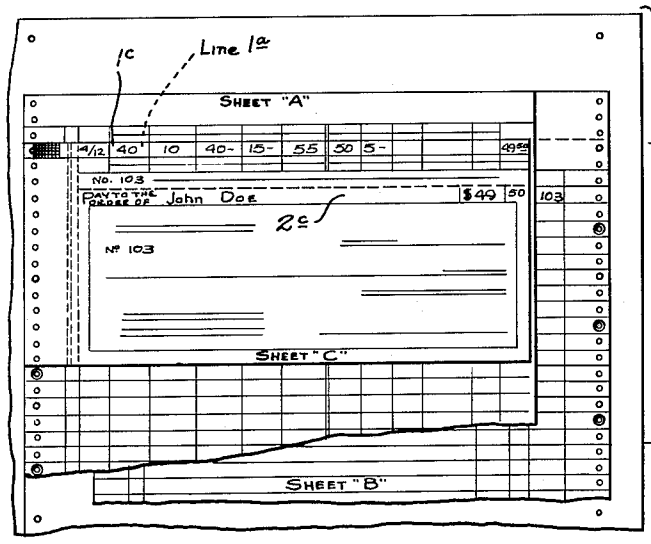


FIG. 3.

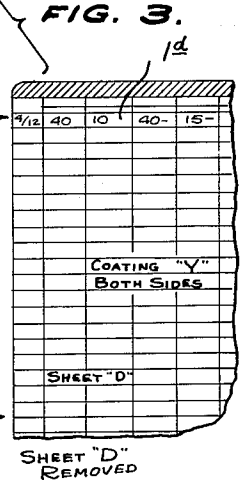
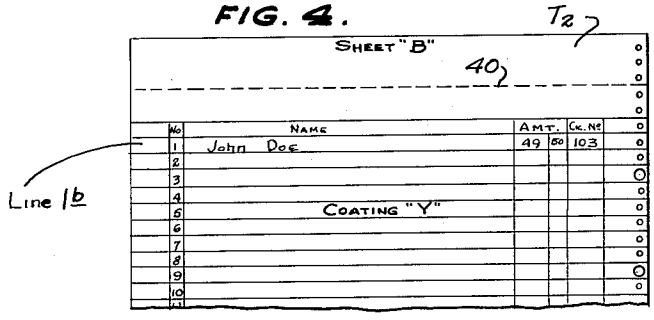


FIG. 4.



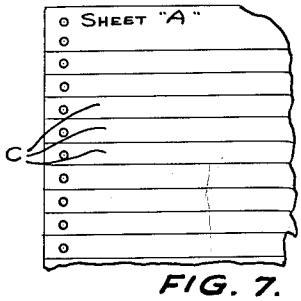
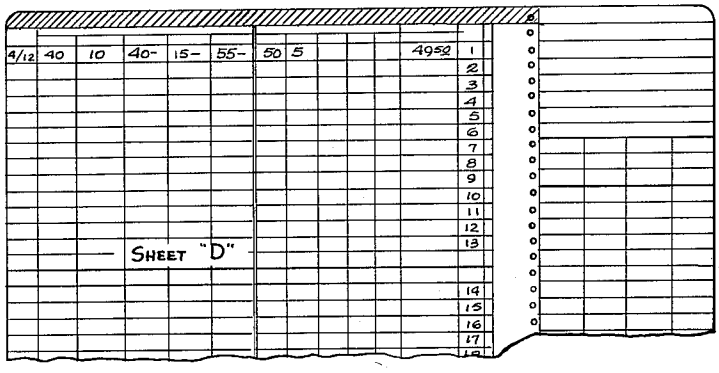


FIG. 7.

FIG. 5.



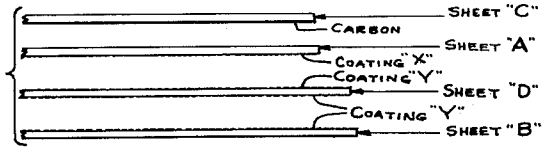


FIG. 6.

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United States Patent Office 2,976,062 Patented Mar. 21, 1961

2,976,062

APPARATUS FOR PAYROLL SYSTEM

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Filed Jan. 7, 1958, Ser. No. 707,506

7 Claims. (Cl. 282—29)

This invention relates to payroll systems and more particularly to binders and stationery combined to effect such a system.

It is an object of the invention to provide a simple and compact payroll system comprising a minimum of physical elements.

It is a further object of the invention to provide a combination of elements which are economical to manufacture and simple to use in the recording and accounting procedures of payrolls, records and ledger sheets, checks, etc.

It is a further object of the invention to provide means for active and inactive storing of record sheets of a payroll system all in a single, compact, unitary housing, together with other adjuncts of the system.

Briefly, my invention contemplates the use of perforated sheets coated variously for differential transfer of writing in a predetermined manner and a pegboard comprising part of a binder wherein such sheets, including checks, are assembled in a predetermined order and in a predetermined sequence. Thus, checks may be written out and certain written portions thereof transferred to one or more underlaying sheets in such a way that transfer of writing will occur on sheets below intermediate sheets in accordance with a desired system of record keeping and accounting procedure which contemplates cumulative records of payroll periods for all employees, for example, by the week; and cumulative individual employee earnings records by the calendar year, etc. These record sheets are used in conjunction with overlaying checks which are made out one at a time and wherein certain data written on the checks is transferred to a predetermined record sheet as desired.

The above transfer of records between sheets takes place with a minimum use of carbon transfer means and selectively by virtue of a known type of coated sheet wherein the coatings are of two types. Thus, a coating designated as an X type will produce a transfer of writing on to a Y-coated sheet, but not vice versa. However, an X-coated sheet will not transfer writing to another X-coated sheet, nor will a Y-coated sheet transfer writing to another Y-coated sheet. Thus, transfer of writing is effected neatly, simply, and economically by taking advantage of the differential sensitivity of these two types of commercially available coatings, and effect heretofore unknown for such coatings insofar as being used for combination paper sets comprising checks and ledger or journal sheets to effect selective transferring is concerned. My invention will now be described in detail in conjunction with the appended drawing in which:

Fig. 1 is a perspective of a binder which keeps all papers used in the system in a compact and unitary assembly.

Fig. 2 shows the pegboard section of the binder with various differentially coated sheets in place preparatory to making out an employee's check.

Fig. 3 shows an exploded view of the setup illustrating

how certain selected writing has been transferred from the top sheet or check to one of the lower sheets.

Fig. 4 shows another of the sheets illustrating selective transfer of writing thereto.

Fig. 5 illustrates an additional sheet of the setup carrying certain data shown on the sheet of Fig. 4 and also certain of the data shown on the removed sheet of Fig. 3.

Fig. 6 is a section through the several sheets showing the mode of arrangement of the differential coatings; and

Fig. 7 shows a shingled array of checks.

Referring now to Fig. 1, the holder or binder may be comprised of sheet metal, for example aluminum, and made of a pair of left and right panels **10** and **15** with a central narrow panel **18** hinged between the other panels as by piano hinges **22** and **24**. The joining panel **18** is provided with a loose leaf binder strip **28** of conventional form. The panel **15** is provided with a series of fixed pegs such as **30** running down beyond margins of the panel as shown, while the panel **10** is provided with a spring clip **34** and a perpendicularly bent edge panel **38** which will be understood to be all substantially the same width as the panel **18** so when the binder is closed a substantially rectangular box-like object is formed.

The several sheets to be impaled are provided with enlarged holes **31***a* and *b* (Fig. 2) spaced from each other a distance equal to the distance between the rings of the loose leaf binding strap so that such sheets may be carried by means of loose leaf rings for storage. Holes **31***a* are staggered with respect to holes **31***b*.

The panel **15** may be considered the working panel wherein the various sheets of paper are arranged in making out payrolls while the panel **10** forms the storage side of the device wherein certain papers may be clipped underneath the clip **34** and certain other papers held in the loose leaf binder element **28** for reference purposes.

In the use of the invention a series of sheets designated as A, B, C, and D are utilized which are placed on each other in the order shown in Fig. 6 so that certain coated surfaces are contiguous, or non-contiguous, depending upon whether or not writing is to be transferred to any specific sheet from a top sheet C. Thus, the sheets are designated as follows: Sheets A and B are journal sheets. Sheets C is a check to be made out to an employee and having, as shown in Fig. 2, a tear-off tab with lines and boxes in which data is to be written and transferred to certain lower sheets. Sheet D is an individual record card of an employee's earings.

The sheet C has a single strip **29** carbon impression on the reverse face thereof disposed at the upper edge for a single line 1C as disclosed in Fig. 2 and designated "spot carbon." This is the only transfer material of any kind on the back of sheet C. The reverse surface of sheet A is coated with a type X coating to which the type Y coating on the upper surface of sheet D is sensitive and to which coating (Y) writing is imparted by coating X on sheet A. The type Y coating on the undersurface of sheet D produces no graphic transfer effect on the type Y coating provided on the upper surface of sheet B. However, when sheet D is removed, writing will be transferred to sheet B because of the X coating on the reverse side of sheet A and the Y coating on the obverse side of sheet B, all as indicated on Fig. 6 showing the order of assembly from bottom to top of the sheets B, D, A, C.

It will be noted that the sheets are fastened to the panel **15** by being impaled through their perforations with the respective rows of pegs **30** and **30***a*. Thus, line for line predetermined registration of sheets C, A, D, B is brought about wherein sheet A is impaled on the pegs **30** while sheets D and B are impaled on the pegs **30***a*.

Accordingly, the check sheet C, which is the uppermost sheet, may be impaled in predetermined position on the pegs 30 so that check after check may be written out in the correct sequentially lowered registration with predetermined lines on the other sheets. It will, however, be understood that a series of checks may be shingled if desired and placed in order.

Sheets A and B are really two halves of a complete journal sheet which are ultimately stored on binder strip 18, with liner 1A and 1B in register. In order to accomplish this sheets A and B are of the same length so that they register at top and bottom when first placed on their respective rows of pins 30, 30*a*. Thus, the operator need only superimpose the sheets and need not be concerned with placing printed lines in register. However, sheet A has a bottom tear-off strip T_1 (Fig. 2) attaced by a perforate line 35, while sheet B has a top tear-off strip T_2 attached by a perforate line 40 (Fig. 4). Further, it will be noted that the larger perforations 31 of each of these sheets are not in horizontal register as shown in Fig. 2, but after the strips T_1 and T_2 have been removed and the sheets placed in top and bottom register, lines 1A and 1B will be in alignment as will the respective perforations 31.

For purposes of present illustration the check C shown is placed in position to coincide with the first recording lines of sheets A, B, and D. Accordingly, the only entry to appear on line 1A of sheet A will be the data line 1C of check C due to the carbonized strip 29 on the back of the check. Likewise, sheet D will receive an impression of this data on line 1D by virtue of transfer through sheet A and the unlike coatings between sheets A and D as will be understood from Fig. 6. No transfer will occur between sheets D and B because of the contiguity of Y coatings. Sheet D is then removed and the name "John Doe" written on the check line 2C. There will be no transfer thereof to sheet A (no coating on reverse side of check except for line 1C) but there will be a transfer of "John Doe" to sheet B (Fig. 4) by virtue of the X coating on the undersurface of A and the Y coating on the top surface of B.

Accordingly it will be apparent that the data from the line 1C of any check sheet C impaled along the row of pegs 30 will be transferred to a predetermined line on the sheets A and D, but not on the sheet B. Thereafter, with the sheet D readily removed by virtue of being disposed on the right-hand row of pegs 30*a*, without disturbing sheets A, C, and B, further writing on check sheet C, that is, the name of payee, amount, and check number will be transferred to a predetermined line of sheet B.

Accordingly, a succession of checks may be made out with a top data line recorded on sheets A and D and a name and amount plus check number line differentially recorded on sheet B only, with the only physical manipulation required to produce such differential transfer effect being the removal of sheet D. As heretofore explained sheet D being impaled at the right is readily accessible and may be quickly removed and another sheet D inserted for a succeeding check to another employee, whereby a record of each employee's earnings is kept on respective sheets D.

The utter simplicity, compactness, ruggedness, and economy of the invention hereinabove described is now readily apparent. Also apparent is the saving in check paper and printing due to the fact that the data lines and the name and amount lines appear one on top of the other, and not side by side which would result in an increase in costs due to larger paper size and printing size. Thus, by providing a distance between enlarged perforations equal to the distance between the rings of the loose leaf binder strip it will be readily apparent that the need for additional perforations for storage purposes is eliminated. Finally, the arrangement eliminates paper waste and eye strain prevalent in prior art payroll and accounting systems which required blockouts or hatched lines between alternate writing lines where it was necessary to read or add lines of figures with the eye jumping the blocked out or hatched lines. In the present system each line is directly below the next, thereby effecting a paper economy and ease of calculation heretofore not possible in prior systems.

Holes 31*a* are staggered from 31*b* a distance equal to the height of the tear strips T_1 and T_2 so that when T_1 and T_2 are removed sheets A and B are placed on the rings of strip 28 face to face; they can be opened up to present a full journal sheet with continuous entry across on one line for each employee. This is the full equivalent of an integral journal sheet.

Check placement may be in shingled array if desired—each check being removed in turn after entries are completed. The shingled array is such that the top check (at the uppermost position for recording on sheets A, B, D) would be the lowermost check in depth, i.e., it would be at the bottom of the array with reference to the plane of sheet A.

Concerning procedure for a shingled array, after line 1A of any check is written on and it is necessary to have access to line 2C, the shingled array of the remaining checks is folded over toward the left around the indented, embossed or perforate lines 40 which are suitably spaced to provide a flexible bending area, and are disposed to the left of the perforate line 43. Line 43 is more deeply perforated than lines 40 since the check is ultimately separated from stub 45 on line 43. Some or all pegs 30 are knurled so as to afford a secure grip in the check perforations so that repetitive folding on lines 40 will not cause the shingled array of checks to work loose. The knurling eliminates the need for a clamp or pressure strip.

The invention has been described in conjunction with a payroll system. However, it will be apparent that the principle is operable for other types of graphic recording systems wherein selective or differential recording on various sheets is required.

Further, it will be appreciated that although the differentially sensitive coatings are preferred for use in conjunction with the present invention in order to eliminate the inconvenience and messiness of carbon sheets, the invention is not limited to coated sheets but has novel features usable with uncoated writing sheets wherein carbons are used for transfer.

Having thus described my invention I am aware that certain changes may be made without departing from the spirit thereof and accordingly I do not seek to be limited to the precise illustration herein given except as set forth in the appended claims.

I claim:

1. In a selective recording graphic transfer system, a plurality of at least three directly readable record sheets having coated surfaces wherein the coatings are of types which co-act to transfer writing between sheets which have coatings sensitive to each other but not between sheets having coatings which are insensitive to each other depending on selective contiguity of surfaces thereof; said coated sheets being superimposed to effect transfer from an upper sheet to an intermediate sheet but not to a lower sheet below said intermediate sheet except upon removal of said intermediate sheet; said intermediate sheet having a coating of the same type on both sides thereof, the lower sheet having a coating on the obverse surface thereof insensitive to the coating on the reverse surface of said intermediate sheet, the coatings on the obverse surfaces of the intermediate and lower sheets being sensitive to the coating on the reverse surface of the upper sheet.

2. In a system as set forth in claim 1, including holder means for said sheets having means for securing said upper sheets at one margin thereof and means for securing said intermediate sheet at an opposite margin thereof whereby said latter sheet is readily removable to permit transfer of writing between said former sheets.

3. In a system as set forth in claim 1, wherein said upper and lower sheets each constitute a portion of a journal sheet and being registerable edge to edge upon removal from said holder, to present entries thereon pertaining to each transaction along a respective continuous horizontal line, said upper and lower sheets having registry means for coacting with said securing means of said holder wherein said sheets may be disposed in said holder with respect to each other in top and bottom registry, with lines of the upper sheet which correspond to respective lines of the lower sheet as to data pertaining to the same transaction being out of register so that lines of each sheet pertaining to a single transaction will be disposed in a single horizontal line when said sheets are removed from said holder and placed edge to edge in predetermined position.

4. In a system as set forth in claim 1, wherein said upper and lower sheets each constitute a portion of a journal sheet and being registerable edge to edge upon removal from said holder, to present entries thereon pertaining to each transaction along a respective continuous horizontal line, said upper and lower sheets having registry means for coacting with said securing means of said holder wherein said sheets may be disposed in said holder with respect to each other in top and bottom registry, with lines of the upper sheet which correspond to respective lines of the lower sheet as to data pertaining to the same transaction being out of register so that lines of each sheet pertaining to a single transaction will be disposed in a single horizontal line when said sheets are removed from said holder and placed edge to edge in predetermined position, one of said sheets having a tear strip at the top thereof and the other of said sheets having a tear strip at the bottom thereof.

5. In a selective recording graphic transfer system, a plurality of at least three directly readable record sheets having coated surfaces wherein the coatings are of types which co-act to transfer writing between sheets which have coatings sensitive to each other but not between sheets having coatings which are insensitive to each other, depending on selective contiguity of surfaces thereof; said coated sheets being superimposed to effect transfer from an upper sheet to an intermediate sheet but not to a lower sheet below said intermediate sheet except upon removal of said intermediate sheet; said intermediate sheet having a coating of the same type on both sides thereof, the lower sheet having a coating on the obverse surface thereof insensitive to the coating on the reverse surface of said intermediate sheet, the coatings on the obverse surfaces of the intermediate and lower sheets being sensitive to the coating on the reverse surface of the upper sheet, wherein said upper and lower sheets each constitute a portion of a journal sheet and being registerable edge to edge upon removal from said holder, to present entries thereon pertaining to each transaction along a respective continuous horizontal line, said upper and lower sheets having registry means for coacting with said securing means of said holder wherein said sheets may be disposed in said holder with respect to each other in top and bottom registry, with lines of the upper sheets which correspond to respective lines of the lower sheet as to data pertaining to the same transaction being out of register so that lines of each sheet pertaining to a single transaction will be disposed in a single horizontal line when said sheets are removed from said holder and placed edge to edge in predetermined position, including an additional sheet superimposable on said upper sheet and having vertically spaced writing lines thereon corresponding to respective lines of said upper and lower sheets, said additional sheet having a series of perforations at one edge thereof, said holding means having a plurality of pegs corresponding thereto and insertable therethrough to hold said additional sheet in predetermined position on said upper sheet; said additional sheet being repeatedly foldable in an area adjacent said pegs so as to afford accessibility to individual sheets of a shingled array of said additional sheets superimposed on each other with the topmost sheet with respect to the registering top edges of said upper and lower sheets being the lowermost sheet of said array of additional sheets, said additional sheet having a plurality of parallel spaced indentations adjacent the perforations thereof to effect flexibility for folding.

6. A business recording system comprising a plurality of horizontally ruled recording sheets having transfer means between at least two of said sheets; one of said sheets having a row of perforations along one margin and the other of said sheets having a row of perforations along an opposite margin, a binder for said sheets having a row of pegs receivable in respective perforations of said one sheet and another row of pegs receivable in respective perforations of the other sheet; certain spaced perforations of the row of perforations of each sheet being enlarged, the enlarged perforations of one sheet being staggered with respect to the enlarged perforations of the other sheet when said sheets are in line for line register, said binder comprising a plurality of storage holder elements spaced in accordance with the spacing between the enlarged perforations of each sheet whereby said perforations may receive said holder elements and said sheets secured in predetermined registery with each other, one of said sheets having a tear strip at a top margin and the other of said sheets having a tear strip at a bottom margin, said sheets being registerable at top and bottom when secured by said pegs, and having predetermined lines registerable when stored in said holder element, with the tear strips removed.

7. A system as set forth in claim 6, said tear strips each having a height equal to the stagger spacing of said enlarged perforations.

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