

# **Payroll/Retirement Presentation March 14, 2011**

Presenters:

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# AGENDA

- Retirement Coding
- Membership
- REAP/SEW
- Net Pay Adjustments
- Third Party Sick Pay & Workers Comp
- TSA Refund

## ABBREVIATIONS

- **PERS** – Public Employees Retirement System
- **ACES** – Automated Communications Exchange System
- **EPMC** – Employer Paid Member Contributions
- **Ret. Base** – Pay Rate @ 100% FTE
- **STRS** – State Teachers Retirement System
- **SMF** – STRS Match File
- **SEW** – Secure Employer Website
- **REAP** – Remote Employer Access Program
- **DB Account** – Defined Benefit Account
- **DBS Account** – Defined Benefit Supplemental  
Is designated to provide an additional lump-sum cash or monthly annuity benefit

# STRS Member, Retirement & Stat Deds Codes

District: [redacted] QSS/OASIS  
 Employee Maintenance Mode: Read  
 SSN: [redacted] 1114 Sc: W4 W4/Control data  
 Next screen: [redacted]

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**W-4 Information**

	Status	Exemptions	Tax-CC	EX	Special Tax Rules	Additional	DS
Federal:	S	01	00	N			
State:	S	01	05	N			
County:							
City:							
Local:							

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**Control Information**

Pay check sort: 0061 D.O. [redacted] **Retirement System** **AC-P-C Codes**  
 Alt check sort: 0000 Def Pay Bal: 0.00  
 Stat Deds CERT H/D Ret: 01 STRS Ret code: 54-0-1  
 Pay schedule: 10TH 12MOS DS-REG Cy: MONTHLY DPO: N  
 Statutory ded: TMNS PIT SIT MEDI STRS SUI: 1 EIC: Sub: 0  
 Con Pending Retirement CERT. SUBS. A-Z  
 Pending ret: [redacted] Member ID: [redacted]  
 SMF status: 01 STRS MEMBER **STRS Match File** F date: 08/01/2008  
 Vol ded sched: (1) (2) (3) (4)  
 User def (1): (2): (3): (4): (5):

## STRS Quick Guide **Most Common** **AC-P-C** codes for **Members**

<u>Members</u>	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate</u>
10 Month Contract	57-3-1	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-1	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-1	57-1-3	57-1-5	Monthly
Special Comp.	57-0-6	57-0-6	57-0-6	Rate=Ret.Base
Substitutes	54-0-1	54-0-3	54-0-5	Annual
Part-Time/Adult Ed	55-0-1	55-0-3	55-0-5	Annual

## STRS Quick Guide **Most Common** **AC-P-C** codes for **Non-Members**

<u>Non-Members</u>	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate</u>
10 Month Contract	57-3-0	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-0	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-0	57-1-3	57-1-5	Monthly
Special Comp.	57-0-6	57-0-6	57-0-6	Rate=Ret.Base
Substitutes	54-8-0	54-8-3	54-8-5	Daily Rate
Substitutes	54-4-0	54-4-3	54-4-5	Hourly Rate
Part-Time/Adult Ed	55-8-0	55-8-3	55-8-5	Daily Rate
Part-Time/Adult Ed	55-4-0	55-4-3	55-4-5	Hourly Rate

## STRS Quick Guide

### AC-P-C codes for Retirees

<u>Retirees</u>	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate</u>
10 Month Contract	61-3-0	61-3-3	61-3-5	Monthly
11 Month Contract	61-2-0	61-2-3	61-2-5	Monthly
12 Month Contract	61-1-0	61-1-3	61-1-5	Monthly
Special Comp.	61-0-6	61-0-6	61-0-6	Rate=Ret Base
Substitutes	61-8-0	61-8-3	61-8-5	Daily Rate
Substitutes	61-4-0	61-4-3	61-4-5	Hourly Rate
Part-Time/Adult Ed	61-8-0	61-8-3	61-8-5	Daily Rate
Part-Time/Adult Ed	61-4-0	61-4-3	61-4-5	Hourly Rate

## STRS Stat Deds– W4 and PR Screens

### **TFNSR – STRS Non-Member**

- **T:State & Federal F:Social Security & Medicare N:No SDI SR:**  
No contributions report only

### **TMNS – STRS Member**

- **T:State & Federal M:Medicare N:No SDI S:STRS Contributions**

### **TMNSR – STRS Retiree**

- **T:State & Federal M:Medicare N:No SDI SR:**No contributions report only

### **TMNN or TFNN – Non Reportable**

Use for Specific Circumstances: Vacation Pay Off, Retirement Incentives Paid AFTER Retirement, Classified Position that does NOT qualify for Retirement.



# STRS Mandatory Membership Qualification

## Mandatory Membership Transaction Code 11

### Under Pending Ret W4 Screen

- FTE 50% or More (**Account Code 57**) Membership Date is the first day of employment.

*ED Code 22501*

- Substitute Teacher (**Account Code 54**) Reaches 100 Days within a fiscal year & within 1 district. Membership Date is the first day of the following pay period in which they reached 100 days.

*ED Code 22503*

## STRS Mandatory Membership Qualification *(continued)*

### **Mandatory Membership Transaction Code 11**

#### **Under Pending Ret W4 Screen**

- Part-Time Hourly or Adult ED (**Account Code 55**) Reaches 60 Hours within 1 pay period within 1 district. Membership Date is the first day of the following pay period in which they reached 60 hours.

*ED Code 22504 (b)(d) & 26400 (f)*

## STRS Permissive Membership Form

### Permissive Membership *Transaction Code 81*

### Under Pending Ret W4 Screen

- Form ES 350 or *Permissive Election Form* as we normally refer to it.
- An employee who performs creditable service and is *excluded from mandatory membership* may *elect membership at any time* – even if the employee has declined membership in the past. Part-timers less than 50% FTE and Substitute Teachers should receive this form on the date of hire.

## STRS Non-Member

### **Non-Member Transaction Code 02**

### **Under Pending Ret W4 Screen**

- An employee who does not qualify for Mandatory Membership and does not Elect Membership must still be reported to CalSTRS as Non-Member Status.

## STRS

### **Other Transaction Codes** **Under Pending Ret W4 Screen**

- **50** = Name Change, as it appears on the SSN card
- **51** = Change DOB or Gender if setup incorrectly

**Please note that the district has the ability to make this change on REAP**

## Demo REAP Live add membership

## CalSTRS/CalPERS

**You are required to notify employees of their right to elect to stay with their retirement system within 10 of hire date. Compare and know the difference of each system's default.**

- CalSTRS Member takes a job to perform qualifying Classified service covered by CalPERS:

Employee has 60 days to submit an **ES 372** form electing to have that service reported to CalSTRS. Otherwise the service will be reported to CalPERS by default.

## CalSTRS/CalPERS

CalPERS Member takes a job to perform qualifying Certificated service covered by CalSTRS:

Employee has 60 days to submit an **ES 372** form electing to have that service reported to CalPERS. Otherwise the service will be reported to CalSTRS by default.

**Please Reference Employer Information Circular Volume 25; Issue 11 dated August 5, 2009 for a complete description of Situation, Election Right and Action (CalSTRS/CalSTRS Decision Tree)**

Please forward a copy of this form to your Accounting Specialist.



## STRS Stipend for Special Comp

***With Release-Time*** are reported as Special Compensation

- AC-P-C code **57-0-6** with the Rate equaling the Pay Rate (Ret. Base)

These Contributions remain in the DB account and are factored into the members final compensation at the time of retirement.

***Release-Time:*** *Is when the teacher is excused from their normal assignment to perform the additional duties (during school hours). Example: Department Chair.*

## STRS Stipend for Additional Duties

***Without Release Time*** are to be reported as additional assignment

- AC-P-C code **55-0-1** with an Annual Pay Rate (Ret. Base)

These contributions are transferred to the DBS Account at the end of the year.

***Without Release Time*** is when the teacher performs duties outside of their normal work hours (before or after school).

Examples:

- Teaching an extra period
- Coaching
- Attending Trainings
- Summer School
- Noon Duty Supervision
- Preparing for class or workshop

## STRS Bonuses and Allowances

Bonuses that are directly reported to the DBS Account

➤ AC-P-C code **71-0-6**

➤ Examples: Retirement Incentives  
Retention Bonus,  
Recruitment/Signing Bonus

Please keep in mind that reporting these stipends and/or bonuses incorrectly has a significant impact on the member's final compensation. As a result, a retired member will be overpaid service retirement benefit from the retirement date to the date the corrections are made by the employer. **This is one of the most common Employer Audit Findings.**

## STRS Bonuses and Allowances

- Bonus and Allowance that remain in the members DB account and are factored into the members final compensation.
  
- AC-P-C code **57-0-6**
  - Examples:** Travel Allowance
  - Cell Phone Allowance
  - Credential Bonus
  - Parcel Tax Stipend
  - Teacher-In-Charge
  - Cash in Lieu of Benefits
  - Off the Salary Schedule Payment

# Example: Reporting an Annualized DAILY Pay for a Member

District:  SANTA CLARA COUNTY OFF OF EDU QSS/OASIS  
 Employee Maintenance Mode: Change

DI/SSN:  /  901090 Sc:  PR Payroll pay line  
 NS:  Yr: 11 Ln# 5 / 4 ( 5)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Job  Mo/Yr  Da/Yr  Hr/Da  Cal  BU  Class  Link

Pos

W Loc

Bonus 1  3  Daily  To  Annual Ret. Base  AC-P-C for substitute (current pay)

Pay Ret

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	WSC
<input type="text"/>	115.00	.00	D U	<input type="text"/>	DLY	TMNS	<input type="text"/>	<input type="text"/>	50,125.00	54-0-1	<input type="text"/>

adj>

Name  Py-Sch  SBT  Start  End  User  Ann Contract  FTD Paid  0.00

Ln	Prct	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
>														
>														
>														
>														
0.00%														
** Totals **														
0.00 0.00														

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Page Account
Page Pay Line
Update Data
Return to Menu

# Example: Reporting an Annualized HOURLY Pay for a Member

District:  SANTA CLARA COUNTY OFF OF EDU QSS/OASIS  
 Employee Maintenance Mode: Change

DI/SSN:  /  901090 Sc:  PR Payroll pay line  
 NS:  Yr: 11 Ln# 5/ 4 ( 5)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Job  Mo/Yr Da/Yr Hr/Da Cal BU Class Link  
 Pos

W Loc

Bonus	1	Enter amount due to employee	3	Hourly	Statutory Deduction for member	To	Annual Ret. Base	AC-P-C for substitute (current pay)
Pay	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ret	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	WSC
<input type="text"/>	20.00	.00	H U	<input type="text"/>	HR	TMNS	<input type="text"/>	<input type="text"/>	24,500.00	54-0-1	<input type="text"/>

adj>

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00

Ln	Prnt	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
>														
>														
>														
>														
0.00%														
** Totals **														
0.00 0.00														

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Page Account
Page Pay Line
Update Data
Return to Menu



# Example: Reporting ARREARS Pay for a Member

District: SANTA CLARA COUNTY OFF OF EDU QSS/OASIS  
 Employee Maintenance Mode: Change

DI/SSN: / Sc: PR Payroll pay line  
 NS: Yr: 11 Ln# 5/ 4 ( 5)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O

Job Mo/Yr Da/Yr Hr/Da Cal BU Class Link  
 Pos  
 W Loc

Bonus	1	2	4	Arrears	Statutory Deduction for Member	Ret. Base (monthly contract employee)	AC-P-C for an 11 month employee (arrears pay)
Pay							
Ret							

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	WSC
adj>	2,273.85	.00	LZP		ARR	TMNS			8,723.45	57-2-3	

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
			01/25/2011	01/31/2011			0.00

Ln	Prct	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid

0.00%      \*\* Totals \*\*      0.00      0.00

Start Over    Next Window    Next Keys    Page Account    Page Pay Line    Update Data    Return to Menu



## STRS Common Error Finding

**Member reported as Non-Member, occurs most often with Substitutes working for more than one employer.**

### **Old Procedure Steps:**

- 1. County corrects error on Retirement Module
- 2. County collects Employee & Employer Contributions via cash transfer
- 3. District collects from employee via Volded 7307
- 4. County refunds OASDI

**This leaves NO Payroll History. Consequently a MANUAL W2 adjustment is required to correct the taxable amount.**

## STRS Common Error Finding

### Current Procedure Steps:

- 1. Non-Member line will be dropped from report
- 2. The district is to re-report this line as Member with contributions on the following payroll.
- 3. District refunds OASDI through PD screen

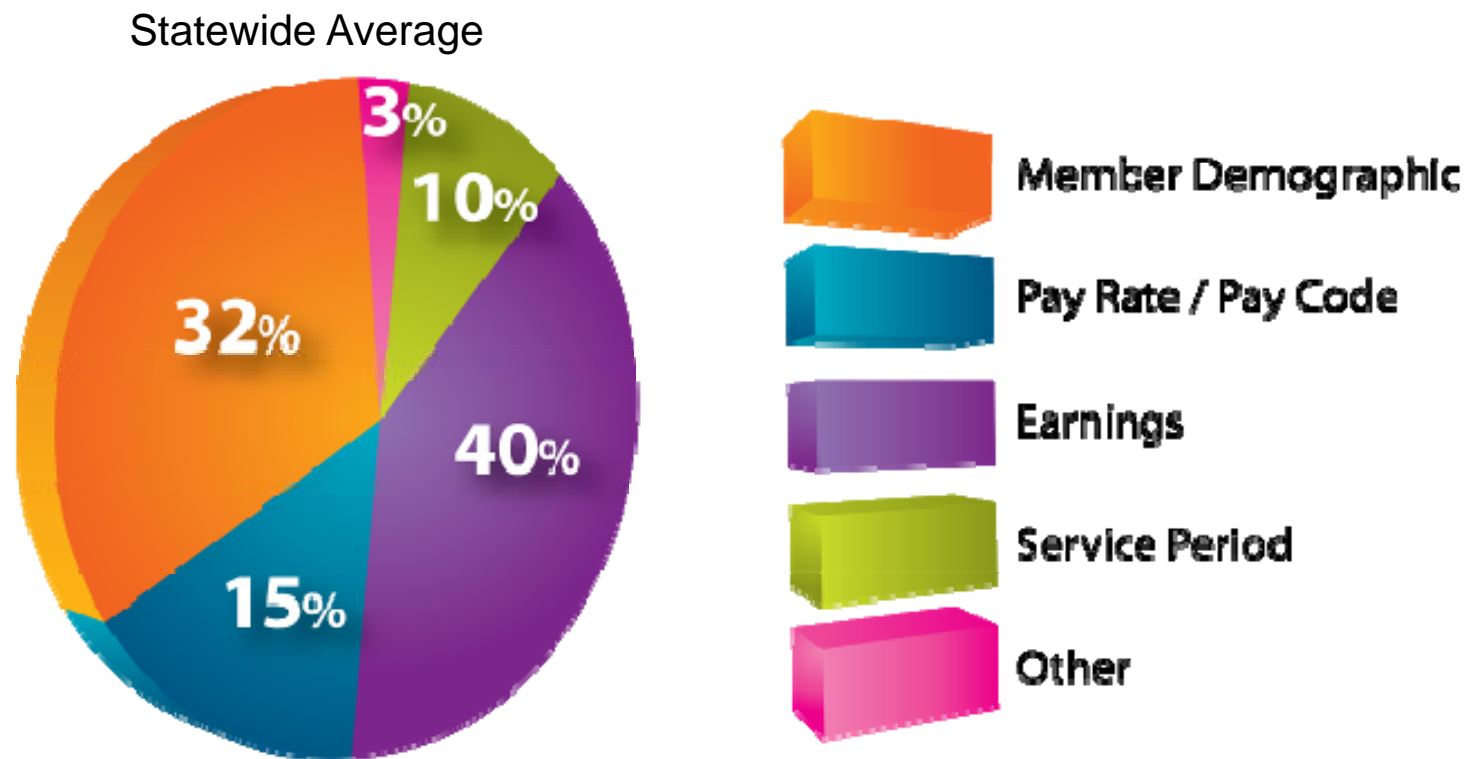
### Future Procedure:

- QSS is testing a file *Pre-Payroll (F496)* that can be uploaded to CalSTRS/SEW before payroll is actually sent to production. This will allow us to correct the pay lines that have errors, thus ensuring accuracy of retirement reporting for our members.

## Other Common Errors

- Not using the same pay rate as original pay line when making negative adjustment to prior period earnings.
- Incorrect Dates for Retro or Arrears pay lines.
- Using Retro code 5 for Arrears payment code 3 or vice-versa.
- Using incorrect Ret. Base on retro or combining different pay rates into 1 Retro line.
- Using the earnings as the Ret. Base on less than full time employee. Ret Base must be at 100% FTE.
- Not using the same pay rate and earnings for special compensation.

## STRS Error Statistics



# PERS

## PERS MEMBERSHIP ELIGIBILITY

Does the position qualify for a mandatory membership?

Permanent employee:

- 50% - 100% FTE
- 20+ hours per week

Substitute employee:

- 1000 hours

## PERS MEMBERSHIP ELIGIBILITY

Hours from multiple districts can be combined.

Once 1000 hours are met, membership status is active

Following the month in which 1000 hours were completed

Use the Accumulator Report for tracking hours worked.

## PERS St-Ded (W4 and PR SCREENS)

### St-Ded field (6 characters long)

- 1<sup>st</sup> character = T (Taxes: Federal & State)
- 2<sup>nd</sup> character = F (FICA: Social Security & Medicare)  
= M (Medicare)
- 3<sup>rd</sup> character = S (State Disability)  
= N (No State Disability)
- 4<sup>th</sup>-6<sup>th</sup> characters = Retirement

See next page for Classified Employee's St-Ded codes.



## Examples of Common PERS St-Ded

### **TFSP**

Taxes: State & Federal, FICA: Social Security & Medicare, State Disability, PERS tax deferred

### **TFNP**

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability, PERS tax deferred

### **TFSPT**

Taxes: State & Federal, FICA: Social Security & Medicare, State Disability, PERS taxable

### **TFNP70**

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability, PERS 7% Pay by Employer

### **TMNPR**

Taxes: State & Federal, Medicare, No State Disability, PERS Retiree

### **TFNN**

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability, No PERS  
(Use for Specific Circumstances)  
Classified Position that does NOT qualify for Retirement

## PERS AC-P-C COMBINATIONS

➤ <b>Ret. Base</b>	<b>Normal</b>	<b>Arrear</b>	<b>Retro</b>
➤ Monthly	08-1-1	08-1-3	08-1-5
➤ Hourly	08-4-1	08-4-3	08-4-5
➤ Daily	08-8-1	08-8-3	08-8-5
➤ Lump	08-9-6	08-9-6	08-9-6
➤ Non-reportable	00-0-0	00-0-0	00-0-0

# Sample Retro

$$2,500 - 2,200 = 300$$

New Pay Rate      Old Rate      Difference

$$300 \times .75 = 225 \times 3 = 675.00$$

Difference/ Month      %      Prorated amount      # Months      Retro Amount

Pay	Ret	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	MSC		
		675.00	.00	LZ	0.00	RET	TFNP			2,500.00	08-1-5			
adj>														
Name	Py-Sch	SBI	Start	End	Use	Ann Contract	FTD Paid							
	EONREG	1	07/01/2006-09/30/2006			.00/00	253.35							
Ln	Prct	Fnd	Resc	Y	Objt	S0	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	100.0													
2														
3														

**Employee works 75%**

*Sample RETRO on percentage employee. (for periods indicated, previous Ret Base was \$2200/month base on FULL Time rate)*

## The Following Fields Need To Be Correct: Type, Ret. Base, AC-P-C, and Dates

District: \_\_\_\_\_ Employee Maintenance QSS/OASIS Mode: Change  
 SSN: \_\_\_\_\_ Sc: PR Payroll pay line  
 NS: Yr: 07 E: 0 H: 2 Show: Ln# 7/ 7 (54)  
 Placement FTE Sched Adj Hrly Rt Base Pay Base Ret 0  
 Job \_\_\_\_\_ Mo/Yr D In Sync U Class Link  
 Pos \_\_\_\_\_  
 H Loc \_\_\_\_\_  
 Bonus 1 2 3 4 5 Total Pct  
 Pay \_\_\_\_\_  
 Enter amount due to employee → Rate Units RTS Ex-Gross Type St-Ded SP EP Ret. Base AC-P-C MSC  
 675.00 .00 LZ 0.00 RET TFNP 2,500.00 08-1-5  
 name Py-Sch SBF Start End User Ann Contract FTD Paid  
 EOMREG 1 07/01/2006-09/30/2006 .00/ 0.00  
 Ln Prnt Fnd Resc Y Objt Su Goal Func Cstctr Ste dngr SBT Ex-Gross FTD Paid  
 1 Employee works 75% >  
 2 >

Sample RETRO on percentage employee. (for periods indicated, previous Ret Base was \$2200/month base on FULL Time rate)

## Sample Arrears

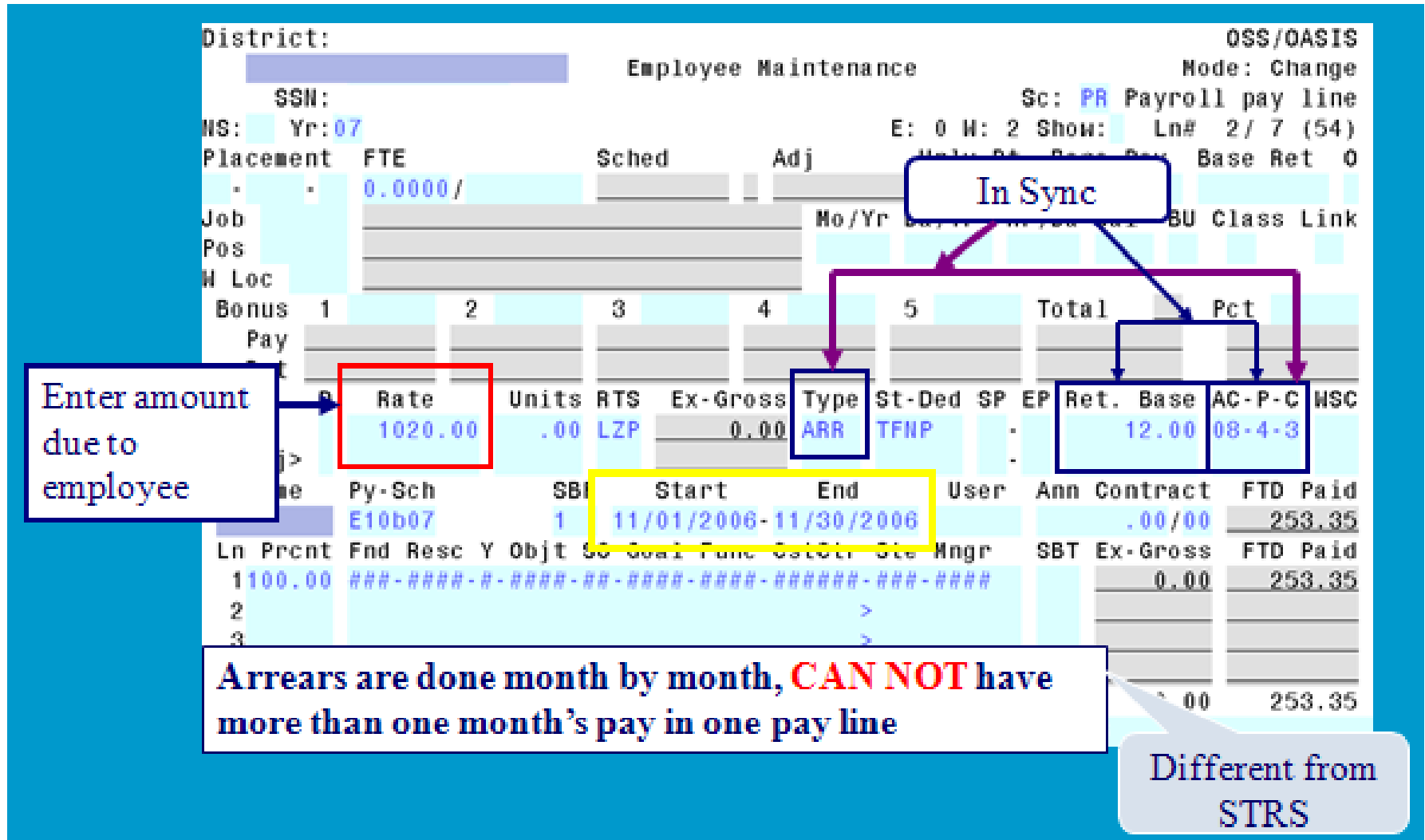
District: \_\_\_\_\_ Employee Maintenance QSS/OASIS  
 Mode: Change  
 SSN: \_\_\_\_\_ Sc: PR Payroll pay line  
 NS: Yr: 07 E: 0 H: 2 Shou: Ln# 7/ 7 (54)  
 Placement FTE Sched Adj H Base Ret 0  
 Job No/Yr Da Class Link  
 Pos \_\_\_\_\_  
 H Loc \_\_\_\_\_  
 Bonus 1 2 3 4 5 Total Pct  
 Pay \_\_\_\_\_  
 Enter amount due to employee → Rate Units RTS Ex-Gross Type St-Ded SP EP Ret. Base AC-P-C WSC  
 -425.00 .00 LZ 0.00 ARR TFNP 5,000.00 08-1-3  
 j> Py-Sch SBF Start End User Ann Contract FTD Paid  
 councc 1 11/01/2006-11/30/2006 .00/ 0.00  
 Ln Prent Fnd Resc Y Objt SO Goal Func CstCtr Ste Mngr SBT Ex-Gross FTD Paid

In Sync

Arrears are done month by month, **CAN NOT** have more than one month's pay in one pay line

Sample ARREAR (overpaid – negative adjustment must use the same pay rates as previously reported)

## The Following Fields Need To Be Correct: Type, Ret. Base, AC-P-C, and Dates



District: [redacted] Employee Maintenance OSS/OASIS  
 Mode: Change  
 SSN: [redacted] Sc: PR Payroll pay line  
 MS: [redacted] Yr: 07 E: 0 W: 2 Show: Ln# 2 / 7 (54)

Placement	FTE	Sched	Adj	Mo/Yr	Base	Pay	Base Ret	0
	0.0000/							

Bonus	1	2	3	4	5	Total	Pct
Pay							

Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	MSC
1020.00	.00	LZP	0.00	ARR	TFNP			12.00	08-4-3	

Py-Sch	SBI	Start	End	User	Ann Contract	FTD Paid
E10b07	1	11/01/2006	11/30/2006		.00/00	253.35

Ln	Prcnt	Fnd	Resc	Y	Objt	SC	Seal	Func	Est	Str	Stc	Mngr	SBT	Ex-Gross	FTD Paid
1	100.00	###-###-#-###-##-###-###-#####-###-###												0.00	253.35
2															
3															

Enter amount due to employee → Rate: 1020.00

In Sync → Type: ARR, Ret. Base: 12.00, AC-P-C: 08-4-3

Arrears are done month by month, **CAN NOT** have more than one month's pay in one pay line → Start: 11/01/2006, End: 11/30/2006

Different from STRS → Ret. Base: 12.00, AC-P-C: 08-4-3

## PERS NON-REPORTABLE EARNINGS

- Overtime
- Travel and cellular phone stipend
- Cash in lieu of benefit
- Vacation and Sick leave pay off
- Legal settlement
- Retirement incentive
- Earnings for PERS retiree
- non-member earnings
- Certificated earning (unless elected PERS)

## Non-Reportable Earnings Not Listed

- Contact the County Office

Refer to:

- Copy of the memorandum of understanding
- Salary schedule
- Union contract
- Any other supporting documentation



## SERVICE CREDIT CALCULATIONS

➤ **Monthly rate pay line:**

➤  $\text{Earnings} / \text{Pay Rate} = \text{Service Credit}$

➤ **Hourly rate pay line:**

➤  $\text{Earnings} / \text{Pay Rate} / 172 = \text{Service Credit}$

➤ **Daily rate pay line:**

➤  $\text{Earnings} / \text{Pay Rate} / 21.5 = \text{Service Credit}$

## COMMON EXCEPTIONS

- Pay rate and pay code not in sync.
- Pay type and contribution code not in sync.
- No dates on RET or ARR....
- Not using the same pay rate when making a negative adjustment to prior period earnings.
- Using retro code for arrears payment, or vice-versa.
- Using incorrect Ret. Base on retro.... i.e., enter retro amount as Ret. Base.
- Using the earnings as the Ret. Base on 50% - 99% employee.
- Not using the same rate and Ret. Base for special comp.

## PERS RESOURCES

- County Office – DBAS
- Accounting Specialists
  
- [www. CalPERS.ca.gov](http://www.CalPERS.ca.gov)
- 888-225-7377 (888-Cal-PERS)
- Employer code: 0215

# **PAYROLL ADJUSTMENTS**

## Background

- Calendar year end processing illuminated several manual adjustments that have historically been made to the W2 edit files.
  
- Why is this a problem?
  - Transactions are not traceable through the payroll or payroll history records
  - Provided opportunity of manual calculation or data entry errors
  - Provided opportunity of fraud
  - Not good business practice
  
- Processes that require immediate process changes.
  - Worker Compensation Adjustments
  - Third Party Sick Leave
  - Payroll Cancels and Reissues including “Net Pay Adjustments”

## Workers Compensation

- The districts gets the checks directly from worker's compensation
  - In the event the employee receives the worker's compensation check he/she is suppose to endorse it over to the district.
  
- The district payroll person will adjust the workers compensation line in the payroll system
  
- The amount of the workers compensation adjustment can not exceed the employees ***taxable gross wages***.
  
- The first step would be inspect the employees ***PI*** screen or the ***PD*** screen for payroll information needed to calculate the adjustment

# Workers Compensation (Continued)

WRQ Reflection for the Web - qsec

File Edit Connection Setup Macro Views Help

District: [redacted] Warrant Detail Screen QSS/OASIS  
 Employee: [redacted] Page 2 of 2  
 Warrant: 53714311 M Date Paid: 05/28/2010 Period End: 05/31/2010

---

Gross: 1745.08 Fit: 0.00 Sit: 0.00 Sdi: 0.00 Ded: 1027.60 SB: 0.00  
 Oasdi: 0.00 Medi: 0.00 Ret: 0.00 Eic: 0.00 Tsa: 0.00 NP: 717.48

---

DS	Code	Deduction Name	Employee	Employer	TFS	Balance	Limit
27	4001	DUE CSEA	28.18	0.00			
52	2909	DEN1 CENTRAL VALLEY TRUST, DE	118.94	0.00	F1		
12	2524	DEN CENTRAL VALLEY TRUST, DE	0.00	59.46	1		
52	4905	EYE1 CENTRAL VALLEY TRUST, VIS	21.88	0.00	F1		
12	4517	EYE CENTRAL VALLEY TRUST, VIS	0.00	10.94	1		
27	3039	DIS THE STANDARD (CTA-MEMBER	0.00	6.28	P		99999.00
12	6544	MED CENTRAL VALLEY TRUST, EAP	0.00	3.00			
27	6927	MED1 CENTRAL VALLEY TRUST IN	858.60	0.00	1		
12	6558	MED CENTRAL VALLEY TRUST INT	0.00	312.50			
Total			1,027.60	392.18			

Previous Screen Previous Warrant Next Warrant Changed Account Page Backward Page Forward InstaPrt Return to Menu

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12:51 PM Friday 3/4/2011

# Workers Compensation (Continued)

WRO Reflection for the Web - qssp  
 File Edit Connection Setup Views Help

District: 92 SANTA CLARA CNTY OFFICE OF EDU QSS/OASIS  
 Employee Maintenance Mode: Read  
 DI/SSN: [REDACTED] Sc: PD Pay deductions  
 NS: [REDACTED] Yr: [REDACTED]

DS	Code	Pln	Employee	Employer	T	RL	B	FSvb	Minimum	Maximum	Balance	Limit
07	4001		28.18									
	DUE	CSEA								Use:		
52	2909	008	118.94					11				
	DEN1	CENTRAL VALLEY TRUST, DEN								Use:		
12	2524	008		59.46				1				
	DEN	CENTRAL VALLEY TRUST, DEN								Use:		
52	4905	008	21.88					11				
	EYE1	CENTRAL VALLEY TRUST, VISI								Use:		
12	4517	008		10.94				1				
	EYE	CENTRAL VALLEY TRUST, VISI								Use:		
27	3039	002		6.28	P	NG						99999.00
	DIS	THE STANDARD (CTA-MEMBER)								Use:		

Ded-Sched

Page 1 deds 102.55 74.36  
 Total deds 1,160.35 388.05

Start Over PR Screen Previous Page Next Page Update Return to Menu

5,20 hp 70092 Connected nsvt://qssp.sccoe.org:1570

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6:20 PM Tuesday 3/8/2011



## Workers Compensation *(Continued)*

- The district payroll person should adjust the workers' compensation line in payroll as follows:
- Calculation of the workers' compensation adjustment:

### **Example 1:**

Gross payroll – DEN1 – EYE1 -MED1- RETIREMENT-TSA equals workers compensation adjustment you can take for the pay period.

$$\mathbf{\$1,745.08 - \$118.94 - \$21.88 - \$858.60 = \$745.66}$$

- You workers compensation adjustment is ***\$745.66***

# Workers Compensation (Continued)

WRQ Reflection for the Web - qssp  
 File Edit Connection Setup Views Help

District: SANTA CLARA CNTY OFFICE OF EDU QSS/OASIS  
 Employee Maintenance Mode: Change  
 DI/SSN: ROBERT Sc: PR Payroll pay line  
 NS: Yr:11 Ln# 1/9 (1)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O
-	00	0.5000/			1,623.28	3,246.56	Y

Job 208100 FOOD SERVICES ASSISTANT Mo/Yr Da/Yr Hr/Da Cal BU Class Link  
 Pos W Loc 0203 FREMONT - CL

Bonus	1	2	3	4	5	Total	1	Pct
Pay	121.80					121.80		
Ret	243.59					243.59		

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret.	Base	AC-P-C	WSC
	1,745.08	1.00	L P	1,745.08	NML	TFNP			3,490.15	08-1-1		
adj>	745.66	1.00	L	-745.66	NML	TFNP			3,490.15	08-1-1		

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
	E10B07	1				.00/00	3,516.84

Ln	Prcnt	Fnd Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	100.00	130-0000-0	2230	00-0000	-3700	-037000	-003	-0000			1	999.42	3,516.84
2													
3													
4													
100.00% ** Totals **											999.42	3,516.84	

Start Over Next Window Next Keys Page Account Page Pay Line Update Data Return to Menu

# Workers Compensation (Continued)

WRQ Reflection for the Web - qssp  
 File Edit Connection Settings Views Help

District: 92 SANTA CLARA CNTY OFFICE OF EDU QSS/OASIS  
 Employee Maintenance Mode: Change  
 DI/SSN: [REDACTED] Sc: PR Payroll pay line  
 NS: [REDACTED] Yr: 11 Ln# 8/9 (8)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O
[REDACTED]	0.0000	[REDACTED]	[REDACTED]	[REDACTED]	.00	.00	[REDACTED]

Job 208100 FOOD SERVICES ASSISTANT Mo/Yr Da/Yr Hr/Da Cal BU Class Link  
 Pos [REDACTED]  
 W Loc [REDACTED]

Bonus	1	2	3	4	5	Total	Pct
Pay	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Ret	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret.	Base	AC-P-C	WSC
adj>	745.66	1.00	LZP	745.66	NML	WNWP			3,490.15	08-1-1		

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
[REDACTED]	E10B07	1	[REDACTED]	[REDACTED]	[REDACTED]	.00/[REDACTED]	6,953.64

Ln	Prcnt	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	100.00	130-0000-0-2230-00-0000-3700-037000-003-0000											745.66	6,953.64
2										>				
3										>				
4										>				
100.00% ** Totals **												745.66	6,953.64	

14, 51 hp 70092 Connected nsvt://qssp.sccoe.org:1570

## Workers Compensation *(Continued)*

- Calculation of the workers' compensation adjustment:

### **Example 2:**

Your workers compensation is ***higher*** than the employees taxable gross.

Same employee but, this time the worker's compensation adjustment is for ***\$1,272.56***.

# Workers Compensation (Continued)

WRQ Reflection for the Web - qssp  
 File Edit Connection Setup Views Help

District: 92 SANTA CLARA CNTY OFFICE OF EDU QSS/OASIS  
 Employee Maintenance Mode: Read

DI/SSN: [REDACTED] Sc: PR Payroll pay line  
 NS: [REDACTED] Yr: [REDACTED] Ln# 1/ 9 ( 1)

Placement FTE Sched Adj Hrly Rt Base Pay Base Ret O  
 [REDACTED] 0.5000/ [REDACTED] [REDACTED] [REDACTED] 1,623.28 3,246.56 Y

Job 208100 FOOD SERVICES ASSISTANT Mo/Yr Da/Yr Hr/Da Cal BU Class Link  
 Pos [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] 02 [REDACTED] [REDACTED]  
 W I 0003 FREMONT - CL

Bo	22A131	2	3	4	5	Total	Pct
Pay	121.80					121.80	
Ret	243.59					243.59	

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret.	Base	AC-P-C	WSC
	1,745.08	1.00	L P	1,745.08	NML	TFNP			3,490.15	08-1-1		
adj>	1,272.56	1.00	L	-1,272.56	NML	TFNP			3,490.15	08-1-1		

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
*LOCKED*	E10B07	1				.00/00	3,044.32

Ln	Print	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	100.00	130-0000-0-2230-00-0000-3700-037000-003-0000										1	472.52	3,044.32
2														
3														
4														
100.00% ** Totals **												472.52	3,044.32	

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Start Over Next Window Next Keys Page Account Page Pay Line Update Data Return to Menu

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7:27 PM Tuesday 3/8/2011



# Workers Compensation (Continued)

WRQ Reflection for the Web - qssp  
 File Edit Connection Setup Views Help

District: [REDACTED] SANTA CLARA CNTY OFFICE OF EDU QSS/OASIS  
 Employee Maintenance Mode: Read

DI/SSN: [REDACTED] Sc: PR Payroll pay line  
 NS: [REDACTED] Yr: [REDACTED] Ln# 8/9 (8)

Placement	FTE	Sched	Adj	Hrly Rt	Base Pay	Base Ret	O
[REDACTED]	0.0000	[REDACTED]	[REDACTED]	[REDACTED]	.00	.00	[REDACTED]

Job: FOOD SERVICES ASSISTANT  
 Pos: [REDACTED]  
 W Loc: [REDACTED]

Bonus	1	2	3	4	5	Total	Pct
Pay	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Ret	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

D	Rate	Units	RTS	Ex-Gross	Type	St-Ded	SP	EP	Ret. Base	AC-P-C	WSC
adj>	1,272.56	1.00	LZP	1,272.56	NML	WNNP	[REDACTED]	[REDACTED]	3,490.15	08-1-1	[REDACTED]

Name	Py-Sch	SBF	Start	End	User	Ann Contract	FTD Paid
E10B07	[REDACTED]	1	[REDACTED]	[REDACTED]	[REDACTED]	.00/[REDACTED]	5,681.08

Ln	Prcent	Fnd	Resc	Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	100.00	130-0000-0-2230-00-0000-3700-037000-003-0000											1,272.56	5,681.08
2														
3														
4														
100.00% ** Totals **												1,272.56	5,681.08	

Start Over    Next Window    Next Keys    Page Account    Page Pay Line    Update Data    Return to Menu

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# Workers Compensation (Continued)

Adobe Acrobat Pro

EMPLOYEE PAYROLL HISTORY LISTING J10196 PAY  
05/28/2010-05/28/2010

DATE PAID	PER END	WARRANT HW	AP ST PC R TF C	DESCRIPTION	GROSS TAX-GR	SDI-GR SDI SB	FIT SIT EIC	S' STRS	
[REDACTED]					1745.08	0.00	0.00	0.00	0
Effect Yr: 10 Qt:02					481.45-	0.00	0.00	0.00	0
PLo:0203					2226.53	0.00	0.00	0.00	0
Employee Totals					1745.08	0.00	0.00	0.00	0
WARNING: Negative Tax. Gross					481.45-	0.00	0.00	0.00	0

CLASSIFIED SALARIED Hired: 10/23/1995

11.00 x 8.50 in

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6:49 PM Tuesday 3/8/2011



## Workers Compensation *(Continued)*

- Please note in the second example the workers compensation was adjusted for \$1,227.11.
  - ***\$745.66 – 1,227.11 = -481.45*** created a negative taxable gross
  
- ***Special Note:***
  - ***If at the end of the year the employee's payroll history record shows a negative taxable gross the system will not generate a W2 for this employee***

## Third Party Sick Pay

### ➤ ***What is Third Party Sick Pay?***

–This is any amount paid under a plan because of an employee's temporary absence from work due to injury, sickness, or disability.

### ➤ ***How to Report Third Party Sick Pay***

– Special rules apply to the reporting of sick pay payments to employees. How these payments are reported depends on whether the payments are made by the employer or a third party, such as an insurance company.

## Third Party Payers of Sick Pay

- ***There are two types of Payers of Third Party Sick Pay***
- ***Employer's agent***
  - A third party that makes payments of sick pay as your agent is not considered the employer and generally has no responsibility of employment taxes
- ***Third Party not employer's agent***
  - A third party that makes payments of sick pay other than as an agent of the employer is liable for remitting taxes
- ***Special Note:***
  - ***Whether an insurance company or other third party is your agent depends on the terms of their agreement with you.***



Santa Clara County  
Office of Education

## Third Party Sick Pay (*Continued*)

Districts that ***are not*** responsible for remitting taxes on behalf of employees who are receiving Third Party Sick Leave have no responsibility for W2 changes. The Third Party vendor is responsible for ensuring that all pertinent tax reporting is completed for all such payments.

## Third Party Sick Pay (*Continued*)

- Districts that ***are*** responsible for remitting taxes on behalf of their employees receiving Third Party Sick Pay are required to report all pay through the payroll system
  
- There are two methods of receiving payment:
  - The Third Party Sick Vendor should remit payment to the district.
  - The Third Party Sick Vendor can pay the gross amount to the employee and the employee can endorse their payment over to the District.
  
- Once the payment is received, the pay should be included in the employee's ***month-end payroll as an additional line.***
  
- The district will provide the county with copy of the Group Benefit Activity Report once received from the third party vendor

## Third Party Sick Pay *(Continued)*

- By processing all Third Party Sick Pay through payroll:
  - The appropriate taxes will be calculated and remitted on behalf of the employee and the district
  - The payroll history records will match the W2 records without manual entry
  - There will be a sufficient audit trail for payroll totals
  - This will ensure that no manual edits will be needed at calendar year end processing.

## PAYROLL CANCELS AND REISSUES INCLUDING “NET PAY ADJUSTMENTS”

Historically districts have completed a ***Net Pay Adjustment Form*** when an employee’s net pay was over stated due to an erroneous payroll deduction. The district would correct the net pay and if there was a change needed to adjust the taxable wages, this would be changed manually during the Year End W2 PROCESSING. The process created a variance between payroll history contained in the payroll systems (QSS) and the W2 totals.

# Old Net Pay Adjustment Form

**Request for: Net Pay Adjustments/Retirement Net Pay Adjustments/W-2 Accumulators**

To: DBAS Payroll Audit Mail Code 252

From: District \_\_\_\_\_ Date \_\_\_\_\_

Requested by: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Employee Name \_\_\_\_\_ SSN \_\_\_\_\_

Issue Date \_\_\_\_\_ Payroll Code 1 \_\_\_\_ 2 \_\_\_\_ Warrant # \_\_\_\_\_

Specific Reason for Request \_\_\_\_\_

Type of Adjustment: Net Pay \_\_\_\_\_ Retirement \_\_\_\_\_ W-2 \_\_\_\_\_

	Issued	Reissue	Difference
Gross			-
Cashback			-
Total Gross	-	-	-
TSA			-
Fed Tax*			-
State Tax*			-
FICA			-
Medicare			-
SDI			-
Retirement			-
Deferred Pay			-
ARS			-
Vol. Ded. (IRC 125)			-
Vol. Ded. (Non IRC)			-
Net Pay	-	-	-

*\*Adjusted under special circumstances only.*



## **PAYROLL CANCELS AND REISSUES INCLUDING “NET PAY ADJUSTMENTS” (Continued)**

Effective January 1, 2011, net pay adjustments are no longer being processed. All transactions must be traceable through payroll history and W2 processing. All contributions to (i) TSA, (ii) Garnishments, and (iii) Voluntary Deductions are accurate and traceable. The areas we will cover are as follows:

- **TSA Refund**
- **Payroll Cancel and Reissues**

## TSA REFUND

- Any TSA refund , over contribution, closed account, or no account opened, the 3<sup>rd</sup> Party Administrator (TPA) or the Common Remitter is responsible for refunding the money to the employee and also issuing a 1099 that reflects all the pertinent information relative to the refund. No action is need on the part District or the County Office

## TSA REFUND (Continued)

- For Districts, whose TPA is not TDS, who will process the refund and issue the 1099?
  - There are two possible scenarios:
    1. When TDS receives funds back from a vendor and issues the money directly to the employee, TDS will issue a 1099. In this scenario, it is a function of the Common Remitter and not the TPA as the funds were never released to the TPA.
    2. If TDS is correcting a remittance error, then TDS will issue the refund and the 1099.
- In all other situations, the TPA is responsible for refunding the employee and issuing a 1099. These situations will stem mainly from the administrative functions performed by the TPA.

# Example 1

## Warrant was issued in error, and employee was terminated

	Warrant Issued	Cancel in QSS
Gross	7,420.50	-7,420.50
Fed Tax	394.60	-394.60
State Tax	147.10	-147.10
OASDI		
Medicare	104.68	-104.68
SDI		
TSA	250.00	-250.00
Retirement	593.64	-593.64
Vol. Ded.	337.95	-337.95
Vol.Ded.-Credit Union	600.00	-600.00
Vol.Ded.-Garnishment	150.00	-150.00
Net Pay	4,842.53	-4,842.53

- Calculation of check amount to be collected from employee:
  - Net + TSA + Credit Union + Garnishment
  - \$4,842.53 + \$250.00 + \$600.00 + \$150 =
  - **\$5,842.53**
- Employee should issue a check (\$5,842.53) to the district
- District will endorse check to SCCOE
- DBAS will cancel the payroll erroneous warrant in the QSS and money will TF to the district

# Example 2

## Employee was overpaid

- Calculation of check amount to be collected from employee:
  - **Net + TSA + Credit Union + Garnishment**
  - \$1,697.12+ \$0.00+ \$0.00+ \$0.00 =
  - **\$1,697.12**
- Employee must issue a check for the NET amount of **\$1,697.12** to the district
- District will endorse check to SCCOE
- DBAS will cancel the 1st warrant for \$4,839.62 in the QSS
- District will re-issue the warrant with the correct amount of \$3,142.50
- DBAS will cancel the reissued warrant at the BANK.
- The re-issued warrant needs to include the **TSA (\$250.00)**, Vol.Ded.-**Credit Union (\$600.00)**, and Vol.ded.-**Garnishment (150.00)**, since we won't be able to get these 3 items money back.

	Warrant Issued	Warrant Should Be	Difference	Warrant Cancel in QSS
Warrant No.	92000001	92000002		92000001
Issue (Cancel) Date	01/31/11	02/04/11		02/04/11
Gross	7,420.50	5,000.00	2,420.50	-7,420.50
Fed Tax	394.60	275.00	119.60	-394.60
State Tax	147.10	110.00	37.10	-147.10
OASDI			-	
Medicare	107.59	72.50	35.09	-107.59
SDI			-	
TSA	250.00	250.00	-	-250.00
Retirement	593.64	400.00	193.64	-593.64
Vol. Ded.	337.95		337.95	-337.95
Vol.Ded.-Credit Union	600.00	600.00	-	-600.00
Vol.Ded.-Garnishment	150.00	150.00	-	-150.00
Net Pay	4,839.62	3,142.50	1,697.12	-4,839.62

# Example 3

## Duplicate Payment

	Warrant Issued	Duplicate Payment	Next Reg. Payroll	Warrant Cancel in QSS
Warrant No.	92000003	92000010	92000015	92000010
Issue (Cancel) Date	01/31/11	02/10/11	02/28/11	02/28/11
Gross	7,420.50	7,420.50	7,420.50	-7,420.50
Fed Tax	394.60	394.60	394.60	-394.60
State Tax	147.10	147.10	147.10	-147.10
OASDI				
Medicare	107.59	107.59	107.59	-107.59
SDI				
TSA	250.00	250.00	500.00	-250.00
Retirement	593.64	593.64	593.64	-593.64
Vol. Ded.	337.95	337.95	337.95	-337.95
Vol.Ded.- Credit Union	600.00	600.00	1,200.00	-600
Vol.Ded.- Garnishment	150.00	150.00	300.00	-150.00
Net Pay	4,839.62	4,839.62	3,839.62	-4,839.62

- Calculation of check amount to be collected from employee:
  - Net + TSA + Credit Union + Garnishment
  - \$4,839.62+ \$0.00+ \$0.00+ \$0.00=
  - **\$4,839.62**
- Employee must issue a check for the NET amount of \$4,839.62 to district
- District endorse the check to SCCOE
- DBAS will cancel the WR#2 **\$4,839.62** in the QSS
- District will add the amount of **TSA (\$250.00), Credit Union (\$600.00), and Garnishment (\$150.00)** to the next Regular Payroll

## Example 4

### Employee with the same last name

- Employee A & Employee B have the same last name
- Warrant should be issued to A but issued to B
- A cashed the check, and A is the right person to receive the check, but there is no payroll history in the QSS
- Warrant for Employee B should be canceled in the QSS
- District will re-issue the warrant for A, and DBAS will cancel this warrant at the BANK.

	Employee A	Employee A	Employee B	Employee B
Warrant No.		92000025	92000020	92000020
Issue (Cancel) Date				
Gross		5,678.70	5,678.70	-5,678.70
Fed Tax		1,026.15	1,026.15	-1,026.15
State Tax		356.72	356.72	-356.72
OASDI				
Medicare		82.34	82.34	-82.34
SDI				
TSA				
Retirement				
Vol. Ded.				
Vol.Ded.- Credit Union				
Vol.Ded.- Garnishment				
Net Pay		4,213.49	4,213.49	-4,213.49