

Volunteers, AmeriCorps

Purpose

The purpose of this recommended practice is to describe the generic steps required for entries in OSPA when an agency has a paid AmeriCorps volunteer.

AmeriCorps volunteers serve full-time with nonprofit groups, public agencies, and faith-based organizations. They may receive a modest annual living allowance; if so, they will receive payment on a monthly basis through OSPA. The allowance is subject to state and federal income tax withholding and FICA (social security and Medicare) taxes. Generally, Workers' Compensation is also required.

If your agency has an AmeriCorps volunteer who receives a living allowance, you will make a monthly entry for the allowance on the P050 Gross Pay Adjustments on File with the appropriate pay type for your agency. OSPA will generate a payment for the volunteer and withhold Federal and state income, social security, and Medicare taxes.

OSPA will not report the payment for either SAIF insurance or the Workers' Benefit Fund Assessment (see Notes).

Authority / References

U.S. Domestic Volunteer Service Act
IRS Publication 525, Taxable and Nontaxable Income
ORS 656.027 Who are subject workers (Workers' Compensation)

Scope / Applicability

This recommended practice applies to agencies that use OSPA and have AmeriCorps volunteers who receive a living allowance.

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Responsibilities

Entity	Responsibility
Agency Program Area	<ul style="list-style-type: none">• Identifies duties, terms, and conditions for volunteer• Notifies agency's Risk Coordinator• Provides "employment" information to agency Personnel Office• Ensures volunteer tracks and reports hours worked during month
Agency Risk Coordinator	<ul style="list-style-type: none">• Contacts Risk Management, DAS, to determine if the volunteer will be covered by Workers' Compensation insurance• If volunteer is covered, reports payment of living allowance to Risk Management, DAS, and Workers' Benefit Fund, DCBS, each month (see Notes)• Insures payment to Risk Management for Workers' Compensation insurance (see Notes)• Insures payment to DCBS for Workers' Benefit Fund assessment (see Notes)
Agency Personnel Office	<ul style="list-style-type: none">• Sets up volunteer in the PPDB
Agency Payroll Office	<ul style="list-style-type: none">• Prior to run 2 final for each pay period makes a P050 entry for monthly living allowance for each AmeriCorps volunteer
DAS Risk Management	<ul style="list-style-type: none">• Reports allowance to SAIF Corporation, the state's insurer, if the volunteer is covered
OSPS	<ul style="list-style-type: none">• Maintains Payroll Benefit Package Table in OSPA• Reports and pays federal and state income, social security, and Medicare taxes

SYSTEMS / APPLICATIONS

System / Application	Functionality
OSPA	<ul style="list-style-type: none">• Generates payment for volunteer's living allowance• Withholds and reports taxes

Prerequisites

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Recommended Practice

Action	More
<p>1. Confirm data interfaced from the PPDB to OSPA on the P030 Job Status Data for each AmeriCorps volunteer, including:</p> <ul style="list-style-type: none"> ▪ SSN – volunteer’s SSN ▪ JOB STAT STOP – 999999, a current record ▪ BENEFIT PKG CD – VV, (Volunteers) ▪ WAGE BASIS CD – U (undefined) ▪ PERSONNEL BASE RATE – monthly allowance ▪ ADJUSTED BASE – monthly allowance ▪ PERSONNEL PAY RATE – monthly allowance ▪ EQUIVALENT RATE – 0.0 ▪ HOLIDAY PKG CD – N ▪ O-T / FLSA CD – Y/N ▪ TIMESHEET CD – N ▪ EMPLOYEE ID – PPDB assigned, OR##### 	<p>See OSPA Screen Descriptions, P030.</p>

P030	OR#####,#####,1,999999	JOB STATUS DATA	030
	LASTNAME, FIRSTNAME		
*** JOB STATUS INFO ***		*** CONCURRENT JOB INFO ***	
JOB STAT START/STOP	082206/999999	REPORT DISTR CD	000
PERS AGY/POS/DFC/SC	#####/AMER017/0/0	RECOG SVC DT	082206
PT-FT CD/PCT	P/0.0000	CITY CNTY CD	24/M
APPOINTMENT TYP DT/CD	082206/T	STANDARD HRS PER DAY	8.000
EMP REPR/CLS/OPT/STEP	XBH /T0007 /A/E/00	MASS TRANSIT DIST	X
PERSONNEL TRANS CD	167	TIMESHEET CD	N
BENEFIT PKG CD	VV	EMPLOYEE ID	#####
LEAVE ACCRUAL SVC CD	N		
PERS JOB CLASS CODE	N		
CREW-UNIT			
WAGE BASIS CD	U		
PERSONNEL BASE RATE	641.12	---FUND SPLITS---	-FIXED MLY DIFFS--
ADJUSTED BASE	641.12	LABOR COSTING PCT	PAY PCT/ PCT/
PERSONNEL PAY RATE	641.12		TYPE AMT AMT
EQUIVALENT RATE	0.00		CD
HOLIDAY PKG CD	N	072605100000	0.8500
LOA BEG DT/CD/END		072605200000	0.1500
SEPARATION DT/REASON	073107/		
O-T/FLSA CD	Y/N		
LAST PA NUMBR/TRAN DT	033007		

As a tickler, this agency has entered the end of the contract in the SEPARATION DT.

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Action	More	
<p>2. Enter the following on the P010 Withholding Data / Locator Data for each volunteer:</p> <ul style="list-style-type: none"> ▪ FEDERAL and STATE STAT, EXEM, and ADDL based upon submitted W-4 ▪ RTMT SYST – N ▪ RTMT STAT -- N ▪ FICA SUBJ – Y ▪ SAIF SUBJ – Y ▪ UNEM SUBJ -- N 	<p>See OSPA Screen Descriptions, P010</p>	
<pre> P010 OR##### ##### WITHHOLDING DATA / LOCATOR DATA 010 LASTNAME, FIRSTNAME WH63 INQUIRY ONLY THIS AGCY RDC/CREW/CST CTR 000 ? TAX DATA FOLLOW-UP FLAG: N ? FINAL CHECK ISSUED: 000000 ? FINAL CHECK PERIOD ENDING: 000000 ? RETIREMENT START DATE: 000000 EFF ----FEDERAL---- ----STATE----- EIC RTMT RTMT RTMT FICA SAIF UNEM DATE STAT EXEM ADDL STAT EXEM ADDL CD SYST STAT ACCT SUBJ SUBJ SUBJ ? 093006 J 02 0000 J 02 0000 N N N 000000 Y Y N ? 000000 S 00 0000 S 00 0000 N N N 000000 Y Y Y ----WAIVERS---- CLASS DATE CLASS DATE CLASS DATE CLASS DATE CLASS DATE CLASS DATE ? ? ? ? ? ? </pre>	<p>3. Make an on-going entry on the P050 Gross Pay Adjustments on File:</p> <ul style="list-style-type: none"> ▪ PAY TYP – see Notes ▪ ADJ TYP – blank, space through default A ▪ AMOUNT – monthly allowance ▪ COMMENT – audit trail for entry 	<p>At the time you make the entry, you can establish a STOP DATE for the end of the contract. See Notes.</p> <p>See OSPA Screen Descriptions, P050</p>
<pre> P050 OR##### ,##### ,1,033107 GROSS PAY ADJUSTMENTS ON FILE LASTNAME, FIRSTNAME PAY STRT STOP ADJ TYP DATE DATE TYP RATE UNITS AMOUNT DAYS TRAN ? PDS 033107 033107 A 641.11 032007 AMRCORP 575 LIVING ALLOWANCE COMMENT FOR 03/07 </pre>	<p>This is an example of a one-time entry (ADJ TYP = A). The agency will make a new entry each month. See Notes.</p>	

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Action											More
P050	OR#####	#####	1,033107	GROSS PAY ADJUSTMENTS ON FILE							This is an example of an on-going entry (ADJ TYP = blank) with a STOP DATE = to the contract end date.
	LASTNAME, FIRSTNAME										
PAY	STRT	STOP	ADJ			DAYS	TRAN				
TYP	DATE	DATE	TYP	RATE	UNITS	AMOUNT	WRKD	DATE	ERROR	MSG	
? PDS	083106	073107				641.11		082206			
AMRCORP	575		LIVING ALLOWANCE					COMMENT	monthly	allow	

Notes

P050 GROSS PAY ADJUSTMENTS ON FILE FIELDS

ADJ TYP – On the P050, the ADJ TYP defaults to A (one-time). Space through the A to make the entry on going. OSPA will default to a STOP DATE of 999999. See STOP DATE below.

AMOUNT – On the P050, you have the option of entering RATE and UNITS and allowing OSPA to calculate the AMOUNT or of just entering the AMOUNT. Given that the hours a volunteer works may vary from month to month and the living allowance will always be the same, it will be easier to enter an AMOUNT. See Workers' Compensation below.

PAY TYP – Current pay types include:

- PDB – AmeriCorps, agency 46100, Human Services
- PDP – AmeriCorps, agency 63400, Parks and Recreation
- PDS – AmeriCorps, agency 57500, Student Assistance Commission
- PSS – AmeriCorps, pastors

Contact OSPS if you need a new pay type.

STOP DATE – If you change the ADJ TYP to blank, OSPA will enter a STOP DATE of 999999. You can establish an END DATE that coincides to the end of the volunteer's contract. After you have saved the initial record, retrieve the P050 record for the first pay period after the contract will expire – type P050 SSN MMDDYY and press [ENTER]. Type d over the ? and press [ENTER]. OSPA will establish a STOP DATE of the prior pay period.

Workers' Compensation – Agencies employing AmeriCorps volunteers are generally required to provide Workers' Compensation insurance for the volunteers. OSPA needs RATE and UNITS on the P050 to calculate and report the living allowance as Workers' Comp subject hours and wages or to calculate the Workers' Benefit Fund

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Assessment. It also needs a SAIF PCT >0.0000 on the PTB2 Payroll Benefit Package Table.

Because the volunteers have a set living allowance per month and may work varying hours, it may be time consuming and complex to track and calculate the RATE and UNITS for the P050 entry. In addition, at this time, the SAIF PCT for the applicable pay types is 0.0000 on the PTB2.

To ensure that the applicable AmeriCorps volunteers receive Workers' Compensation coverage, agencies will need to report the subject "wages" to Risk Management and DCBS outside of OSPA. Your agency's Risk Coordinator should contact Risk Management and DCBS for guidance on reporting the subject wages for SAIF coverage and WBF assessments.

Exceptions

Troubleshooting

Supporting Documentation / Forms

Resources

Risk Management, State Services Division, Department of Administrative Services:
<http://www.oregon.gov/DAS/SSD/Risk/index.shtml>

Workers' Benefit Fund Assessment, Fiscal and Business Services Division, Department of Consumer and Business Services:
http://www.oregon.gov/DCBS/FABS/assessment_info.shtml

Reports

B075B Gross Pay Adjustments
XREF45, XREF44, XREF45, XREF46, XREF46D Payroll Register

OSPA Reference Manual

Recommended Practices

Volunteers, AmeriCorps

Attachments

Revision History

Date	Rev. No.	Modification
04/24/07	1.0	Original