

# EMPLOYEES WITH NEGATIVE AMOUNT(S) LISTED XREF68N NEGATIVES

## **REPORT PURPOSE**

The report lists employees that have negative tax or retirement contributions in the current tax year in OSPA. If you do not correct the negative taxes before W-2's print, the W-2 may be incorrect or not print.

## **REPORT FREQUENCY**

OSPS receives the report after each final run 1 and run 2. If your agency has an employee on the report, the OSPS Accountant will research the circumstances and send a copy of the report to the agency's payroll office.

## **MANAGEMENT CONTROLS**

X	Legal compliance	X	Reliability of information
	Separation of duties	X	Access and accountability (physical security)
X	Audit compliance and resolution	X	Reasonable assurances and safeguards (waste, loss, and misappropriation)

## **RESPONSIBILITIES**

Confirm the reason the employee is on the report. If OSPA will not automatically offset the negative in the next payroll run, make the entries necessary to do so. Make sure it offsets before the end of the tax year.

## **REPORT INFORMATION DETAILS**

OSPA sorts the data by tax year, agency and employee, with a page break for each agency. There may be up to three lines of year-to-date information for any given employee. The data will remain on the report until payroll corrects the negative amount or the tax year changes.

The first line for each employee includes:

- EMPLOYEE NAME
- SEP-DATE - FINAL CHECK ISSUED date on the P010 Withholding Data / Locator Data screen. This may not be an actual separation date.

- TAXABLE income, income with pay codes with INC TYP: T on the PTB2 Payroll Benefit Package Table screen
- NON TAX - Non-taxable income, income with pay codes with INC TYP: N on the PTB2 screen
- REIMBURSE - Expense reimbursement, income with pay codes with INC TYP: R on the PTB2 screen
- GROSS pay
- OTHR INCM - Other taxable income, income with pay codes with INC TYP: O on the PTB2 screen
- FED TAX - Federal tax withheld
- STATE TAX - State tax withheld

The second line for each employee includes the following. (NOTE: If PERS contributions and subject wages were adjusted for more than one retirement plan, there may be multiple lines for the applicable report column headings.)

- EID - Employee ID
- SSEC SUBJ - Social security subject wages
- EMPLOYEE PAID SSEC - Employee paid social security taxes
- EMPLOYER PAID SSEC - Employer paid social security taxes
- NON OSPS SSEC - Non-OSPS social security taxes
- RETIRE - PERS retirement plan
- # - PERS retirement account number for Tier 1 and Tier 2 employees
- RETIRE SUBJECT - Wages subject to retirement contributions
- EMPLOYEE PAID – Employee PERS contribution deducted from the employee’s wages
- STATE PICK-UP – Employee PERS contribution paid by the state (pick-up)
- STATE MATCH – Employer PERS contribution
- ADDITION UNITS - Additional PERS P&F retirement units deducted from the employee’s wages

The third line for each employee includes:

- MEDR SUBJ - Medicare subject wages
- EMPLOYEE PAID MEDR - Employee Medicare taxes
- EMPLOYER PAID MEDR – Employer Medicare taxes
- Net change for PERS:
  - RETIRE SUBJECT - Retirement subject
  - EMPLOYEE PAID
  - STATE PICK-UP
  - STATE MATCH
  - ADDITION UNITS

## **REPORT MESSAGE CODES**

<b>Code</b>	<b>Message with Code</b>	<b>Description</b>
	NOTHING TO REPORT	You agency does not have any employees that meet the criteria for the report.

## **SECURE STORAGE AND DESTRUCTION**

Earlier reports include employee social security numbers and require secure distribution, storage and destruction. Current reports no longer include SSN's.

## **DATAMART ASSOCIATIONS**

While you can query most elements of this report through the Datamart, you cannot isolate the data to match this report without auditing by hand. Please contact OSPS to request a duplicate report, if necessary.

## **OTHER INFORMATION**

Research suggestions:

- The P090 YTD Wages, Taxes, and Retirement screen shows the negative categories. This may give you a hint to the entry that created the negative. See the OSPA Reference Manual, Screen Descriptions, P090.
- The P190 Payroll Register Data screen (Corr Flag: C) shows if OSPA has processed a corrective for a closed pay period within the last three months. This may help you find the pay period to research. (See the OSPA Reference Manual, Screen Descriptions, P190.) For earlier months, see the Payroll Register.
- Check the P070 Deductions and Deduction Adjustments screen for negative pre-tax entries. For example:
  - You may have adjusted a PEBB insurance with a pre-tax (AAA), rather than a post-tax plan code (###).
  - You may have tried to refund parking to an employee who no longer works for the agency. DAS Parking will need to pay the employee directly.
- Check the P050 Gross Pay Adjustments on File screen. Before you enter a negative amount on the P050 screen, make sure the employee has a positive amount in the applicable category on the P090 screen (see the OSPA Reference Manual, Screen Descriptions, P090, for information on how OSPA determines the category). For example:
  - An employee received reimbursement for **taxable** meals. You later learned the employee had also received reimbursement through SFMA. When you made the negative P050 entry, you used the **non-taxable** pay type. The employee will have a negative non tax amount.
- Check the P060 Tax/OPE Adjustments on File screen. For example:
  - You may have asked the OSPS Accountant to make a negative tax adjustment and the employee did not have an existing balance in that category.
  - You may have adjusted the PERS contributions and subject wages incorrectly. See the OSPA Reference Manual, Handbooks, Public Employee Retirement System.

After you have made correcting entries, check the P370 Calculation of Current Pay-off screen. On the P370 screen, change CALC YTD ? to Y and press [ENTER] to view the P091 screen. Confirm that your entries reversed the negative amount.

You will create negative amounts if you try to correct a prior, closed tax year. Because the tables do not include data from the prior year, OSPA will add your correction to the current tax year.

## **REVISION HISTORY**

<b>Date</b>	<b>Rev. No.</b>	<b>Modification</b>
10/17/06	1.0	Original
03/31/08	1.1	Change number to XREF68N, WR#3249
08/15/08	1.2	"Nothing to report" message, WR#3249
11/10/08	1.3	Clarify distribution and research suggestions
03/03/09	1.4	Define SEP-DATE and PERS total lines
01/29/10	1.5	PERS Handbook
02/01/11	1.6	End AEITC, WR#3735