

**Nov or Dec Pay Reported in Two Tax Years****B850-01****REPORT PURPOSE**

The report provides agencies with a list of employees where the employee's November or December pay has been processed in two different tax years.

**REPORT FREQUENCY**

The report is printed and distributed after each preliminary and final payroll run for pay period 12/31/XX through pay period 03/31/XX. An agency will only receive the report when an agency employee is listed on the report.

**MANAGEMENT CONTROLS**

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

**RESPONSIBILITIES**

An agency payroll staff member should research employees who appear on the report. Identify if action resulted in an overpayment to the employee. Look at wages assigned to each tax year to make sure the W-2 will correctly reflect wages paid in the tax year just ending and in the new tax year. If the wages are correctly reported for the tax year just ending and there is not an overpayment, no correction in OSPA is required. If the wages in the tax year just ending are not correct and December has not closed, set a November corrective. If the wages are not correct and December is closed, contact the OSPS Accountant for a W-2C.

Only OSPS staff members can enter December and January (up to December run 2 final) FINAL CHECK ISSUED and FINAL CHECK PERIOD ENDING dates on the P010 Withholding Data / Locator Data.

## **OSPA Reference Manual**

### **OSPA Reports**

### **Nov or Dec Pay Reported in Two Tax Years**

#### **REPORT INFORMATION DETAILS**

The report is sorted by agency, with a page-break for each agency. It includes EID, employee name, pay period 1 and tax year 1, pay period 2 and tax year 2, and the report distribution code.

#### **REPORT MESSAGE CODES**

<b>Code</b>	<b>Message with Code</b>	<b>Description</b>

#### **SECURE STORAGE AND DESTRUCTION**

The report does not contain confidential information and does not require secure distribution, storage, or destruction.

#### **DATAMART ASSOCIATIONS**

Although this report is produced by run, the combined monthly information is still valuable to assist with year end review.

This information can be queried from either the JS\_LAB\_ADJ or NET\_PAY tables. Be sure to use the extension that will give you both tax years. Pull the Employee Num, Employee Name, Tax Year, Pay Period End (filtered by 11/30/XX and 12/31/XX), and Rept Dist Code fields.

Once the data has been queried, use a pivot table to determine which employees, if any, have the same pay period in two different tax years.

#### **OTHER INFORMATION**

If you need to make a correction to November after November run 2 final, enter FINAL CHECK ISSUED and FINAL CHECK PERIOD ENDING dates of 11/30/XX on the P010 screen prior to changing the COR FLAG to Y on the P190 Payroll Register Data. Without the P010 dates, OSPA will not allow a P190 corrective for November once November Run 2 has completed.

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## ***OSPA Reports***

## ***Nov or Dec Pay Reported in Two Tax Years***

### **REVISION HISTORY**

<b>Date</b>	<b>Rev. No.</b>	<b>Modification</b>
11/21/06	1.0	Original, new report, WR2976
01/05/07	1.1	Change in frequency, print with preliminary and final

**Nov or Dec Pay Reported in Two Tax Years****B850-01****REPORT PURPOSE**

If OSPA processes an employee's November or December pay in two different tax years, the employee will be on the B850-01.

**REPORT FREQUENCY**

OSPA prints the report after each preliminary and final payroll run for pay period 12/31/XX through pay period 03/31/XX.

**MANAGEMENT CONTROLS**

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

**RESPONSIBILITIES**

Agency payroll will want to review the report as soon as they receive it. Look for the following:

- If an employee received an overpayment
- If OSPA assigned wages to the correct tax and will produce a correct W-2

After reviewing the report:

- You do not need to take any action if OSPA has reported the wages in the correct tax year and the employee did not receive an overpayment.
- If the wages in the tax year just ending are not correct and December has not closed, set a November corrective. See Recommended Practices, Year End.
- If the wages are not correct and December is closed, contact the OSPS Accountant for a W-2C. See Recommended Practices, Taxes, Corrected W-2 (W-2c).

## **OSPA Reference Manual**

### **OSPA Reports**

### **Nov or Dec Pay Reported in Two Tax Years**

#### **REPORT INFORMATION DETAILS**

OSPA sorts the report by agency, with a page break for each agency.

The report includes:

- Employee ID
- Employee name
- Pay period 1
- Tax year 1
- Pay period 2
- Tax year 2
- Report distribution code

#### **REPORT MESSAGE CODES**

<b>Code</b>	<b>Message with Code</b>	<b>Description</b>
	NO EXCEPTIONS FOR THIS AGENCY	The agency does not have any employees who meet the criteria for the report.

#### **SECURE STORAGE AND DESTRUCTION**

The report does not contain confidential information and does not require secure distribution, storage, or destruction.

#### **DATAMART ASSOCIATIONS**

Although OSPA produces this report for each run, the combined monthly information is still valuable for year end.

You can obtain this information from either the JS\_LAB\_ADJ or NET\_PAY tables. Be sure to use the extension that will give you both tax years.

Include the following in your query:

- Employee Num
- Employee Name
- Tax Year
- Pay Period End (filter: 11/30/XX and 12/31/XX)
- Rept Dist Code

Once you have the data, use a pivot table to determine which employees, if any, have the same pay period in two different tax years.

## **OSPA Reference Manual**

### **OSPA Reports**

### **Nov or Dec Pay Reported in Two Tax Years**

#### **OTHER INFORMATION**

If you need to correct November after November run 2 final, enter FINAL CHECK ISSUED and FINAL CHECK PERIOD ENDING dates of 11/30/XX on the P010 screen. Then, change the COR FLAG to Y on the P190 Payroll Register Data. Without the P010 dates, OSPA will not allow a P190 corrective for November after November Run 2 final.

#### **REVISION HISTORY**

<b>Date</b>	<b>Rev. No.</b>	<b>Modification</b>
11/21/06	1.0	Original, new report, WR2976
01/05/07	1.1	Change in frequency, print with preliminary and final
11/06/08	1.2	Plain language