

OREGON ACCOUNTING MANUAL

Subject: Accounting and Financial Reporting

Number: 45.35.00.PR

Division: State Controller's Division

Effective date: June 29, 2007

Chapter: **Payroll**

Part: **Review of Gross Pay Adjustment Reports**

Section:

Approved: John Radford, State Controller

Signature on file at SCD

Purpose

- .101 This procedure provides state agencies with guidelines for reviewing the Gross Pay Adjustment Reports (OSPS Reports B075-A and B075-B). It also provides information that will assist the reviewer in performing a meaningful review.

Assigning Review Responsibilities

- .102 To ensure an effective and timely review, the agency must assign the review duties to a person who has time available to complete the review before payroll payments are released to employees.

Performing the Review

- .103 The Gross Pay Adjustment reports display transactions that are increases or decreases to pay or are non-cash increases or decreases to year-to-date taxable income. The purpose of a Gross Pay Adjustment may be to issue pay or simply to record the non-cash value of a taxable fringe benefit. The payments or adjustments may be current month or retroactive.
- .104 In order to perform a meaningful review, the reviewer needs to be familiar with the codes that will appear on the report. The following table provides detail for the most frequently used codes. The OSPS Reference Manual, Appendix B contains a complete listing of all active pay and leave codes and their explanations. The agency payroll office can facilitate the review by providing the most recent version of the code listing.

Code	Explanation of Use
RG	Regular pay. Adjustments may be plus or minus. May represent retroactive pay.
OT	Overtime. Plus or minus adjustments or retroactive payments.
VAP	Payment of vacation accrued balance at termination. May also be used to make payment of a 40 hour increment of vacation, when approved, to prevent loss.
CTP	Payment of compensatory time balance at termination or when employee reaches the maximum accruable limit. May also relate to employee requests for payment of all or a portion of their compensatory time balance.
IR	Cash payment to those who opt out of PEBB health insurance coverage.
DPT	Non-cash taxable amount added to the monthly taxable pay totals for those employees who have enrolled a domestic partner in PEBB insurance coverage.
MVN	Non-taxable moving expense reimbursements.
MVT	Taxable moving expense reimbursements.

MS	Non-cash taxable amount added to the monthly taxable pay representing meals that have been provided and qualify as a taxable fringe benefit.
MST and MSN	Taxable (MST) and non-taxable (MSN) meal allowance paid to an employee.
ER	Expense reimbursements. Permitted by OAM 45.40.00.PO.
PD	Board or commission per diems.
SVN	Non-cash taxable addition to monthly gross pay for use of a state vehicle to commute to and from the workplace when the vehicle is garaged at home.
DEC	Wages paid for a deceased state employee. Always paid as a Gross Pay Adjustment. May include RG and other pay types, vacation or compensatory time accrued balance, but will all be rolled up to the DEC code. Will be accompanied by companion code "RGD" that balances the entry.
Several Codes	Clothing, cleaning, boot and tool allowances. Most related to the provisions of a collective bargaining agreement. Refer to OSPS Reference Manual, Appendix B for the codes most often used at the reviewer's agency.

Monthly Differentials Generally Not Paid Through OSPA

- .105 Codes that are used for the transfer of pay from the State's personnel system to the State's payroll system, in general, are not to be used for Gross Pay Adjustments other than negative adjustments that correct previous pay. The exception to that rule is the rare occasion when a monthly differential was not started timely and one or more months are paid retroactively as a Gross Pay Adjustment to quickly facilitate payment.

These differential codes are generally applied to an entire month's pay which differs from the hour-by-hour differentials that are paid through the Oregon State Payroll Application (OSPA). Using the PPDB (Position and Personnel Data Base) codes through OSPA overrides the controls that the two systems provide when used in tandem and may circumvent the human resources approval process for these types of pay. The presence of any of the following codes on the Gross Pay Adjustment report should prompt additional scrutiny, possibly including approval from the agency's human resources office.

Code	Description
ALC	Assistant Legal Counsel
BBW	Bridge/Boom Welder – Certified Bridge Worker – ODOT Only
BCL	Bridge Crew Lead worker
DBL	Bilingual Differential
EDD	Education Degree Differential
EMT	Emergency Medical Technician
EQD	Equity Differential – Department of Corrections Use Only
ETD	Electricians Trade Differential
FTO	Field Training Officer
GFI	F Incentive
GPD	Geographical Pay Differential
IAD	Internal Auditor Differential – Department of Justice Use Only
IPA	State Police
IPD	State Police
ISD	Institution Staff Deployment – Department of Corrections Use Only
LCD	License or Certification Differential
LID	Both License and Deployment – Department of Corrections Use Only
LWD	Lead Worker Differential
NPD	Nurse Per Diem – AFSCME Nurses at Oregon State Hospital Only
NSD	Non Security Staff Deployment – Department of Corrections Use Only
OPB	Market Differential
PCP	Primary Recruit Coach Differential – Oregon State Police Only
PLC	Pay Line Exception Compression

PLE	Approved Pay Line Exception/Selective
PTM	Presiding Tax Magistrate Differential – Judicial Use Only
SDU	Security Duties Differential
SED	Seasonal Employees Differential
SQ	Special Qualification Differential
TCD	Team Coordinator Differential – State Library Use Only
TLD	Team Leader Differential (IS Series)
TRT	Tactical Emergency Response Team
WID	Working with Inmates Differential
WMD	Weigh Master Differential
WOC	Work Out of Class

Report Correction, Approval and Retention

- .106 Items identified during the review that appear to be unusual, potentially erroneous or otherwise questionable must be brought to the attention of the payroll staff, payroll manager or other manager who supervises the agency payroll function.
- .107 After the Gross Pay Adjustment review has been completed and any necessary corrections have been made by the payroll office, the reviewer must sign and date the form to indicate approval of the report as presented or as corrected. The agency must retain the Gross Pay Adjustment Reports for four years.