

OSPS Users' Forum

April 15, 2015



**PAYROLL SYSTEM SUPPORT
OREGON STATEWIDE PAYROLL SERVICES
FINANCIAL BUSINESS SYSTEMS
ENTERPRISE GOODS AND SERVICES**

DAS
DEPARTMENT OF
ADMINISTRATIVE
SERVICES

Agenda



Welcome and Introductions	Geri Greeno-Sanders, OSPS
Payroll Consolidation Update	Allyson Ford, DAS
ACA Update	Bridget Otto, DAS CHRO
DAS ACA Process	Geri Greeno-Sanders, OSPS
Travel Reimbursement and Taxability	Melissa Tominaga, OSPS
OSPS Updates and Reminders	Seth Lewis, OSPS
eTime Updates	Seth Lewis, OSPS
Upcoming Training Opportunities	Geri Greeno-Sanders, OSPS

DAS ACA Process



Temporary Employees

- **HR makes determination on employee's eligibility under the ACA**
 - Provide notification of possibility of benefits
 - Complete ACA Newly Hired Temporary Offer of Coverage Worksheet and forward copy to payroll
 - Enter Personnel Action into PPDB.
- **Payroll reviews the worksheet and Personnel Action**
 - Back fill for full time employee; send enrollment forms and cover letter. Add to tracking worksheet.
 - Work full time for at least 4 months; send enrollment forms and cover letter stating they will become eligible if still employed by 4th month. Add to tracking worksheet.
 - If unable to determine hours, add to worksheet and check hours at 6 months to review status.
- **Document date enrollment forms are sent and expected received by date.**



Permanent Employees on Leave without Pay

- HR reviews employee's request and determines protection and length of protected time. Notifies employee, manager and payroll.
- Payroll works with employee and manager to map out future timesheets and use of leave.
 - Calculate when employee will be in leave without pay status and complete tracking worksheet.
 - Provide employee information regarding self-payment of benefit premiums.
- Track employee's use of time and determine eligibility under ACA stabilization period
 - Qualify for 12 months of coverage based on look back period (Nov 1 – Oct 31)
- Track employee's payment of premiums
 - If employee does not pay by 20th of the month, send out non-payment letter
 - Document non-payment letter sent on tracking worksheet.
 - Work with PEBB to terminate coverage.

DAS Travel & Personal Vehicle Use



Travel & Personal Vehicle Use- Resources



- **Statewide Travel Policy**

http://www.oregon.gov/DAS/CFO/SARS/pages/oam_toc.aspx#Chapter_40_Travel

- **IRS Pub. 15-B Employer's Tax Guide to Fringe Benefits**

<http://www.irs.gov/uac/About-Publication-15B>

- **IRS Pub. 535 Chapter 1- Business use of your car under Personal versus Business Expenses**

<http://www.irs.gov/publications/p535/>

Travel & Personal Vehicle Use



DAS Internal Procedure for Processing Employee Travel Claims

- Fiscal Accounts Payable processes all non-taxable reimbursements.
- Fiscal sends any taxable reimbursements down to payroll.
- Our payroll accountant reviews the travel forms, signs off the on payments, and supplies the appropriate pay codes to the payroll tech.
- The payroll tech makes the P050 entire so that it runs with the next payroll cycle.
- After the payroll cycle the payroll tech writes down the check number on the paperwork and takes a copy for employee's payroll file. Then they send the paperwork back upstairs to fiscal.

Travel & Personal Vehicle Use



Personal use of a State Vehicle:

- If an employee uses a state vehicle to commute to and from the employee's home to their work it is taxable to the employee.
- Commuting is only De Minimis (and non-taxable) if it occurs one or less times per month.
- See **IRS Pub. 15** for the **Fringe Benefit Valuation Rules** to determine the value of the fringe benefit an employee receives.

Travel & Personal Vehicle Use



Personal use of a State Vehicle Continued

- **Publication 15-B Vehicle allocation rules.** If you provide a car for an employee's use, the amount you can exclude as a working condition benefit is the amount that would be allowable as a deductible business expense if the employee paid for its use. If the employee uses the car for both business and personal use, the value of the working condition benefit is the part determined to be for business use of the vehicle.

Travel & Personal Vehicle Use- Questions

