

NET PAY NEGATIVE REPORT E260-200

REPORT PURPOSE

The E260-200 Net Pay Negative Report lists employees with net pay negatives that occurred in a prior month and did not clear in run 1 of the current pay period. Agencies use the report to manage employee overpayments. Payroll System Support (PSS) uses the report to ensure agencies reimburse the Joint Payroll Account (JPA) timely.

REPORT FREQUENCY

OSPA creates the report after each run 1 final.

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

Under ORS 292.063(1) Deduction of wage overpayment and the Oregon Accounting Manual (OAM) 45.50.00 PO and PR Collection of Overpayment, agencies have the responsibility to collect overpayments from employees and reimburse the Joint Payroll Account timely. The OSPS Accountant is responsible for monitoring the report and ensuring agencies do so.

REPORT INFORMATION DETAILS

OSPA includes a PDF version of the report on the agency report portal. The OSPS Accountant has access to an Excel spreadsheet version.

OSPA sorts the report by agency and employee name.

It includes:

- EMPLOYEE NAME
- EMPLOYEE ID -- OR#####
- AMOUNT
- PAY PERIOD ENDING -- YYYY/MM/DD

REPORT MESSAGE CODES

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Code	Message with Code	Description

SECURE STORAGE AND DESTRUCTION

Prior reports contain employee SSN's and require secure distribution, storage and destruction. The report currently contains the employee ID rather than the SSN.

DATAMART ASSOCIATIONS

This information is not available through the OSPA Datamart. Please contact PSS for a duplicate report if needed.

OTHER INFORMATION

If your agency reimburses the JPA for an employee's overpayment, make sure the employee repays your agency before year-end, if possible. If the repayment extends over more than the current tax year, the employee's W-2 may not be correct. Contact the OSPS Accountant to verify the accuracy of the W-2. See the Statewide Payroll Reference Manual, Payroll Processes Using OSPA, Income Taxes.

REVISION HISTORY

Date	Rev. No.	Modification
11/08/06	1.0	Original
03/22/10	1.1	Periodic review, SSN replaced with employee ID
03/14/11	1.2	WR#3675, 3742, 3772, PDF report on agency report portal, add report number
11/06/12	1.3	DAS re-org; manual re-org