

TERMINATED EMPLOYEES HAVING LEAVE BALANCES REPORT- E492

REPORT PURPOSE

The report lists employees who meet the following criteria:

- SEPARATION DT/REASON on the P030 Job Status Data screen ≠ blank
- Either a positive or negative CUR ACCRUAL BAL or REMAIN ADV on the P430 Employee Leave Total screen for the following leave types:
 - CT Compensatory Time
 - DH Donated Hardship
 - ML Military Leave
 - PB Personal Business
 - PR Pre-retirement
 - SL Sick Leave
 - VA Vacation Leave

REPORT FREQUENCY

LARS creates the report as part of the leave accrual process, which generally occurs the night after payroll run two final. See the OSPS Processing Calendar,

<http://www.oregon.gov/DAS/EGS/FBS/OSPS/Pages/processtools.aspx>

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

Research the reason for the leave balance(s) and then take the appropriate action to bring the balance to zero.

The appropriate action may include the following. See the Statewide Payroll Reference Manual, Payroll Processes Using OSPA, Leave Accrual and Reporting

(<http://www.oregon.gov/DAS/EGS/FBS/OSPS/docs/pubs/handbook/handbooklars.pdf>) for instructions on making the specific entries.

- Transferring leave to the clearing account
- Paying off vacation and/or compensatory time on the P050 Gross Pay Adjustments screen
- Adjusting the CUR ACCRUAL BAL or REMAIN ADV to zero on the P435 Employee Leave Detail screen

Note the action taken on the report to create an audit trail.

Payroll System Support (PSS) will send agency payroll an e-mail reminder for employees who remain on the report three months after the separation date.

REPORT INFORMATION DETAILS

LARS sorts the report by agency, report distribution code, employee name and leave type, with a page break for each agency.

The report includes:

- AGENCY
- REPORT DISTRIB -- OSPA uses the Payroll Report Options A field on the PBAP Agency Table – Payroll screen to determine the sort. Possible values include:
 - C = Cost Center
 - H = Crew Number (CREW-UNIT on the P030 Job Status Data screen)
 - I = Index
 - P = Program Cost Account (PCA)
 - R = Report Distribution Code (REPORT DISTR CD on the P030 Job Status Data screen)
- EMPLOYEE NAME
- EID - Employee ID, OR#####
- TERMINATION DATE – SEPARATION DT from the P030 screen

- TERM REAS - SEPARATION REASON from the P030 screen. It is a code from the PPDB that indicates the reason for the separation
- LEAVE TYPE - Leave types with balances
- TRANS TYPE - Trans type, 90 = ending balance
- HOURS BALANCE – CUR ACCRUAL BAL or CUR REMAIN ADV from the P430 screen (may be either positive or negative)

The report also provides a total number of hours for the agency.

REPORT MESSAGE CODES

Intentionally left blank

Code	Message with Code	Description

SECURE STORAGE AND DESTRUCTION

Reports printed prior to August 28, 2006, contain employee social security numbers and require secure distribution, storage and destruction. Reports printed August 28, 2006, and later have the Employee ID rather than SSN.

DATAMART ASSOCIATIONS

All elements are available in the LV_ACCRUAL table.

Include the following fields in your query:

- Agency Num
- Report Dist Code
- Employee Name
- Employee Num
- Pay Proc Date (filter this by the latest payroll process date; do not include in results)
- Separation Code (filter this to “Y”; do not include in results)

- Transaction Code (filter this to “90”; do not include in results)
- LV 492.docE492.doc Hours (filter this to does not equal zero)
- LV Type

NOTE: For Agency 25700, this report does not report leave type HL, but it will show on the Datamart query unless you filter to exclude it.

OTHER INFORMATION

Here are points to consider as you review this report. For more information, see the Statewide Payroll Reference Manual, Payroll Processes Using OSPA, Leave Accrual and Reporting, <http://www.oregon.gov/DAS/EGS/FBS/OSPS/docs/pubs/handbook/handbooklars.pdf>.

POSITIVE CUR ACCRUAL BAL

Vacation Leave

Some of the reasons that the P430 screen may show a positive CUR ACCRUAL BAL for VA include:

- Your agency did not pay-off leave balances during the separation process
- You advanced leave for the current, and possibly prior month, and LARS rounded the accrual differently. This may also leave a balance in the CUR REMAIN ADV field on the P430 screen.
- You paid off the employee’s VA to the maximum allowed and did not adjust the remaining balance to zero on the P435 screen

Employees terminated during initial trial service are not entitled to a vacation pay-off. HR State Policy 60.000.05 Vacation Leave and Article 66, Section 8 in the SEIU master contract allow the reinstatement of accrued vacation for classified unrepresented, management service, unclassified executive service, unclassified unrepresented and SEIU represented employees who leave during trial service. Transfer their leave to the clearing account. For other employees, DAS Labor Relations has provided guidance that employees terminated during initial trial service forfeit all claim to accumulated vacation hours. For these employees, adjust their balances to zero.

Employees who are no longer on trial service may be entitled to receive pay-off for their VA balance. See the applicable Collective Bargaining Agreement or HR State Policy 60.000.05 Vacation Leave. Your agency may have a policy for writing off fractional balances.

After the employee’s separation date on the P030 screen, you will not be able to make a P050 entry to pay-off a leave balance. You can request that OSPS make the entry:

- Bring up the employee’s record on the P050 screen. (As long as the employee has a record on the P032 Job Status Display screen, OSPA will display the employee’s ID and name on the screen.)

- Enter the pay code, gross pay amount and work charge code(s) on the P050 screen.
- You will receive an error message when you try to save the entry. With the data and message displayed, make a screen print.
- On the screen print, write the reason for the adjustment.
- Send the screen print to OSPS to enter.

Sick Leave

When an employee separates, move sick leave into the leave clearing account.

If the employee is not retiring, give the leave an expiration date two years in the future. If the employee returns to state service within the two-year period, the hiring agency should restore the sick leave to the employee. If the employee does not return, LARS will zero the balance on the expiration date entered.

Employees who retire from state service are not eligible to have their sick leave restored. PERS may use it in the calculation of the retirement benefit. For retirees, enter an expiration date of 60 days in the future.

For deceased employees, enter an expiration date of 60 days in the future. PERS may use the sick leave balance in the calculation for death benefits.

Compensatory Time

Upon separation, FLSA non-exempt employees are entitled to a pay-off for any accrued compensatory time. See the applicable HR State Policy or CBA to confirm FLSA exempt employees are eligible for a pay-off. Your agency may have the policy of writing off fractional balances.

Donated Hardship Leave

DH hours will remain on the P430 and P435 screens until the employee uses them or agency payroll reduces the balance to zero. If an employee separates prior to using all of the donated leave, adjust the balance to zero on the P435; the leave does not have a cash value. Under State HR Policy 60.025.01 Donated Leave and collective bargaining agreements, you cannot restore any unused hours to the employee(s) who donated them.

Personal Business

If the employee returns to state service before the end of the fiscal year, the hiring agency may reinstate the existing personal business balance. Transfer the balance to the clearing account with an expiration date of June 30 of the current fiscal year.

NEGATIVE CUR ACCRUAL BAL OR REMAIN ADV

Some of the reasons for a negative balance include:

- The employee used CT in the same month it accrued and the leave accrual process rounded the 1.5 accrual rate differently.
- The agency made a P050 entry in the same month that the employee used the leave. The time capture screens do not recognize entries on the P050 screen when calculating the available balance.
- The agency set a corrective that changed the leave accrual balance in the same pay period that the employee took leave or the agency made a P050 or P435 entry.
- A miscalculation or rounding error in advancing or paying-off leave while processing the employee's final pay. A negative REMAIN ADV amount indicates that LARS calculated the accrual amount as less than the amount the agency advanced.

If the negative balance for VA or CT is significant, you may have overpaid the employee. In this case, you may need to recover this overpayment. If the balance is very small, your agency policy may allow you to adjust the balance to zero.

REVISION HISTORY

Date	Rev. No.	Modification
10/20/06	1.0	Original
01/18/07	1.1	PB and PR added to report WR3024
02/16/07	1.2	OAM 45.06.00.PO, Sick Leave at Retirement
02/19/09	1.3	Pay-off process for separated employees
09/23/09	1.4	WR #3560, #3572, LA s
05/25/10	1.5	WR# 3560, 3629, LA forecasted; Leave Accrual and Reporting Handbook; balance in any P430 leave balance column
04/25/11	1.6	Correct sort and leave balances included
07/13/11	1.7	Add reasons for negative balances, OSPS reminder
11/07/12	1.8	WR#3737, DH leave code; WR#3820, screen title changes; SEIU citation for trial service employees with VA; DAS, web and manual re-org
10/22/15	1.9	Removed furlough information from report