

FICA MAG-FILE DETAIL NOTE OF IRREGULARITIES XREF10-A

REPORT PURPOSE

The report identifies irregularities in the FICA electronic (magnetic) file that OSPA produces to report withholding to the IRS. **As long as the irregularities exist, OSPA will not transmit the employee's data to the IRS or produce a W-2 for the employee.**

REPORT FREQUENCY

OSPA produces the report quarterly. See the OSPS Processing Calendar ("Run Q# Reports").

MANAGEMENT CONTROLS

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

RESPONSIBILITIES

Agency payroll and accounting will review and determine needed corrections, including fixing any negative balances. The OSPS accountant audits this report and uses it when making tax payments.

REPORT INFORMATION DETAILS

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

For the agency, it includes:

- State number (unknown)
- Unit (unknown)
- State's tax id number
- Retirement number
- Agency number, name, and address

For each employee it includes:

- EMPLOYEE NAME

- EID - Employee ID (OR#####)
- WAGES EARN
- INCOME NON-TAXBL
- SUBJ TO: SSEC/MEDR (income subject to social security on top, Medicare underneath)
- TAXES WITHHELD
 - SSEC/MEDR (social security on top, Medicare underneath)
 - FEDERAL
 - STATE
- MISCELLANEOUS
 - OTHER INCM
 - DEF COMPN (deferred compensation, deduction code DCNN)
 - DEF ANNTY (deferred annuity)
 - LIFE INS
 - DEP CR / MOVE (dependent care on top and moving expenses underneath)
- Application message (second line). See Report Message Codes below.

The last page provides a total for all agencies.

REPORT MESSAGE CODES

Code	Message with Code	Description
	NEG AMOUNT CHANGED TO +0, PROCESSING CONTINUES	Indicates a negative amount on the P090 YTD Wages, Taxes and Retirement screen. Agency needs to research and correct.
	INVALID SSN – NO FURTHER PROCESSING	

SECURE STORAGE AND DESTRUCTION

The report has an Information Asset Level 3, Restricted classification. It requires secure distribution, storage and destruction.

DATAMART ASSOCIATIONS

Most elements of this report are available through the Datamart. However, you cannot match this report without auditing the query results by hand. Please contact OSPS to get a duplicate report if necessary.

OTHER INFORMATION

NOTE: If you do not correct the data that caused the employee to be on the report, the employee will not receive a W-2 at year-end.

REVISION HISTORY

Date	Rev. No.	Modification
10/17/06	1.0	Original
04/08/08	1.1	WR #3278, FICA to social security
10/30/09	1.2	SSN replaced with employee ID
11/08/10	1.3	Emphasize employee will not receive W-2
02/15/11	1.4	WR#3722, end AEITC