EMPLOYEES WITH NEGATIVE AMOUNT(S) LISTED REPORT XREF68N NEGATIVES

REPORT PURPOSE

The report lists employees that have negative tax or retirement contributions in the current tax year in OSPA. If you do not correct the negative taxes before W-2's print, the W-2 may be incorrect or not print.

REPORT FREQUENCY

OSPA produces the report each final payroll run. It is available as part of the agency's electronic reports.

Payroll System Support (PSS) also receives the report. PSS staff research the employees on the report and will contact your agency payroll with needed corrections if they remain on the report after the next payroll run.

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

Confirm the reason the employee is on the report. If OSPA will not automatically offset the negative in the next payroll run, determine the needed corrections. Either make the entries or contact PSS to enter them. If you do not correct the tax-related negatives before the end of the tax year, the employee may not receive a W-2. Negative retirement amounts will result in incorrect reporting to PERS.

REPORT INFORMATION DETAILS

OSPA sorts the data by tax year, agency and employee, with a page break for each agency. There may be up to three lines of year-to-date information for any given employee. The data will remain on the report until payroll corrects the negative amount or the tax year changes.

The first line for each employee includes:

- EMPLOYEE NAME
- SEP-DATE - FINAL CHECK ISSUED date on the P010 Withholding/Retiremnt Info screen. This may not be an actual separation date.
- TAXABLE income, income with pay codes with INC TYP: T on the PTB2 Benefit Package Codes screen
- NON TAX - Non-taxable income, income with pay codes with INC TYP: N on the PTB2 screen
- REIMBURSE - Expense reimbursement, income with pay codes with INC TYP: R on the PTB2 screen
- GROSS pay
- OTHR INCM - Other taxable income, income with pay codes with INC TYP: O on the PTB2 screen
- FED TAX - Federal tax withheld
- STATE TAX - State tax withheld

The second line for each employee includes the following. (NOTE: If PERS contributions and subject wages were adjusted for more than one retirement plan, there may be multiple lines for the applicable report column headings.)
- EID - Employee ID
- SSEC SUBJ - Social security subject wages
- EMPLOYEE PAID SSEC - Employee paid social security taxes
- EMPLOYER PAID SSEC - Employer paid social security taxes
- NON OSPS SSEC - Non-OSPS social security taxes
- RETIRE - PERS retirement plan
- # - PERS retirement account number for Tier 1 and Tier 2 employees
- RETIRE SUBJECT - Wages subject to retirement contributions
- EMPLOYEE PAID – Employee PERS contribution deducted from the employee's wages
- STATE PICK-UP – Employee PERS contribution paid by the state (pick-up)
- STATE MATCH – Employer PERS contribution
- ADDITION UNITS - Additional PERS P&F retirement units deducted from the employee's wages

The third line for each employee includes:
- MEDR SUBJ - Medicare subject wages
- EMPLOYEE PAID MEDR - Employee Medicare taxes
- EMPLOYER PAID MEDR – Employer Medicare taxes
- Net change for PERS:
    - RETIRE SUBJECT - Retirement subject
    - EMPLOYEE PAID
    - STATE PICK-UP
    - STATE MATCH
    - ADDITION UNITS

REPORT MESSAGE CODES

Code	Message with Code	Description
	NOTHING TO REPORT	You agency does not have any employees that meet the criteria for the report.

Questions? Contact the OSPS Help Desk   e-mail: OSPS.Help@state.or.us   Telephone: 503-378-6777

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SECURE STORAGE AND DESTRUCTION

Earlier reports include employee social security numbers and require secure distribution, storage and destruction. Current reports have employee ID numbers rather than SSN's.

DATAMART ASSOCIATIONS

While you can query most elements of this report through the Datamart, you cannot isolate the data to match this report without auditing by hand. Ask PSS for a duplicate report, if needed.

OTHER INFORMATION

Research suggestions:
- The P090 YTD Wages/Taxes/Retmnt screen shows the negative categories. This may give you a hint to the entry that created the negative. See the Statewide Payroll Reference Manual, OSPA System Related Documents, Screen Guides, P090.

- The P190 Payroll Register Data screen (Corr Flag: C) shows if OSPA has processed a corrective for a closed pay period within the last three months. This may help you find the pay period to research. (See the Statewide Payroll Reference Manual, OSPA System Related Documents, Screen Guides, P190.) For earlier months, see the Payroll Register.

- Check the P070 Payroll Deductions screen for negative pre-tax entries. For example:
  - You may have adjusted a PEBB insurance with a pre-tax (AAA), rather than a post-tax plan code (###).
  - You may have tried to refund parking to an employee who no longer works for the agency. DAS Parking will need to pay the employee directly.

- Check the P050 Gross Pay Adjustments screen. Before you enter a negative amount on the P050 screen, make sure the employee has a positive amount in the applicable category on the P090 screen (see the Statewide Payroll Reference Manual, OSPA System Related Documents, Screen Guides, P090, for information on how OSPA determines the category). For example:
  - An employee received reimbursement for **taxable** meals. You later learned the employee had also received reimbursement through R*STARS. When you made the negative P050 entry, you used the **non-taxable** pay type. The employee will have a negative non tax amount.

- Check the P060 Tax/OPE Adjustments screen. For example:
  - You may have asked the OSPS Accountant to make a negative tax adjustment and the employee did not have an existing balance in that category.
  - You may have adjusted the PERS contributions and subject wages incorrectly. See the Statewide Payroll Reference Manual, Payroll Processes Using OSPA, Public Employee Retirement System.

After you have made correcting entries, check the P370 Current Pay Calculation screen. On the P370 screen, change CALC YTD ? to Y and press [ENTER] to view the P091 screen. Confirm that your entries reversed the negative amount.

NOTE: You will create negative amounts if you try to correct a prior, closed tax year. Because the tables do not include data from the prior year, OSPA will add your correction to the current tax year.

Statewide Payroll Reference Manual:
http://www.oregon.gov/DAS/EGS/FBS/OSPS/Pages/referencemanual.aspx

REVISION HISTORY

Date	Rev. No.	Modification
10/17/06	1.0	Original
03/31/08	1.1	Change number to XREF68N, WR#3249
08/15/08	1.2	"Nothing to report" message, WR#3249
11/10/08	1.3	Clarify distribution and research suggestions
03/03/09	1.4	Define SEP-DATE and PERS total lines
01/29/10	1.5	PERS Handbook
02/01/11	1.6	End AEITC, WR#3735
11/07/12	1.7	Process changed with electronic reports; WR#3820 screen title changes; DAS re-org; manual re-org