# 2020 Classic USPS Fiscal Year-End Review

Presented by ACCESS

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# 2020 Fiscal Year-End Review Pre-Closing

- ◉ **\*\*\*IMPORTANT\*\*\* Please remember to follow the USPS Fiscal Year End Checklist when completing your fiscal year end process.**
- ◉ **NC1 Payments – ENTER BEFORE YOUR LAST PAY**
- ◉ **Verification USPCON STRS advance amount is zero from previous fiscal year**
- ◉ **Run STRSAD (projection)**
- ◉ **Create new  job calendars**
- ◉ **EMIS staff reporting for year-end cycle**
- ◉ **New contracts for July 1 start dates**

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# Pre-Closing – NC1 Payments

- **NC1 Payments**
  - **For those employees retiring as of June 30 the NC1 amount should be processed before the last June pay to prevent manual changes at calendar year-end**
    - **Reference IRS Publication 15-B**
    - **http://www.irs.gov/pub/irs-pdf/p15b.pdf**
    - **Page 13-15**

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# Pre-Closing – NC1 Payments

## ◉ UPDCAL/Future or Current

```
ID: 222222202  Job: 01  Name: CONNIE      ALLMO
                         Daily  Rate:   73.920  Position: REG TRANSP
                                                      '   ·  Tax    Reg/
  Work days: 10
  Type   Units       Rate      Amount  Description    Opt Ret Spec
  REG    10.00      73.920      739.20  Regular wages   _   __
  ACC                          -210.39  Accrued wages   _   __
  NC1     1.00      55.800       55.80  Excess of life  _   __
```

- If entering it in UPDCAL as a NC1 pay type, No Federal, State or OSDI taxes will be withheld. The NC1 payment will be added to wages but these taxes are not withheld.

- Medicare and FICA, taxes will be withheld.

- The Flag in the districts DEDNAM city records controls whether city tax is withheld or not.

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# Pre-Closing – NC1 Payments

- **USPSDAT/DEDNAM – Exp. of City Tax Record**



```
Code: 004      Type: CITY          Name: CITY OF CIRCLETOWN
Required: 1    Job Level: Y     Abbrev: CIRCLETW   W2 Abbrev:
                               P A Y    T O    I N F O R M A T I O N
Vendor: _____   Name: CITY OF CIRCLETOWN
                                  _____
                        Address: 123456 CIRCLE ROAD
                                  _____
                                  CIRCLETOWN        , OH 12345-_____

Tax Entity code: _____   RITA: ___
Tax Med/FICA pickup: Y          _____
Tax Non-Cash Earn  : Y   CCA : ___
Tax Board Amounts  : N          _____

   ___ ___ ___ ___ ___ ___ ___ ___ ___ ___
   ___ ___ ___ ___ ___ ___ ___ ___ ___ ___
Does this municipality tax non-cash earnings (Y,N)?
```

- This is the flag that determines whether tax is withheld on an NC1 payment

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# Pre-Closing – NC1 Payments

- **NC1 amounts are not included in total gross pay charged to USAS during AUTOPOST**
  - **Reports provide special totals for balancing**
    - **PAYRPT**
    - **PAYSUM**
    - **QRTRPT**
    - **The PAY_AMOUNTS view in Safari can be used to pull only NC1 pay  types from selected pay dates range.**
  - **NC1 payment are added to special fields on JOBSCN, screen 3**

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# Pre-Closing – STRS Advance fields

- **USPSDAT>USPCON>Screen 2**
  - **STRS Advance fields should be blank**

```
Payroll Processing:
STRS Advance Mode        : _
STRS Advance Amount      : _____
STRS Ann. File Sent On: 06/27/2005
STRS Ann. File Sent By: DISTRICT
Highest Check Number     :   38774
Highest Direct Deposit   :  504872
Highest Electronic Trans:       1
Version                  : V42
STRS Pay Base            : 1
```

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# Pre-Closing - STRSAD

- **STRSAD**
  - **Can be executed now to begin balancing and verification of data**
  - **Run this before the last pay to give time for corrections.**
    - **Select option '1' – Projection of STRS Advanced payments.**
    - **Program will project days through the end of the fiscal year to determine jobs to advance and calculation of credit**
    - **Earnings include those in the future**
    - **Advance amount will be too large until all June pays are completed**

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# Pre-Closing – Job Calendars

- **Job Calendars**

  - **Job calendars for the 20-21 school year can be added to the system as soon as board approved**

  - **Utilize USPSDAT>CALMNT option**

  - **Reminder of the F20 - Copy function.**

The copy function allows you to copy a range of calendars from one type to another.

............................................................Copy from: Type

Copy from: Type        __

Start Date    _/_/__
End Date      _/_/__

to: Type        __  __  __  __  __  __  __  __

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# Pre-Closing – Staff EMIS

- **EMIS Staff**
  - **Run USPEMS>PERDET.**

    ***Run twice – once for reportable to EMIS & once for non-reportable.**

  - **HQPDLOAD – Mass load HQPD (POSSCN)**

  - **Run CLRATD to clear any Long term illness data from prior fiscal year (18-19).**
    - **Enter any long term illness data on the BIOSCN for the 19-20 school year.**

# Pre-Closing – Staff EMIS

- If district has not already completed the EMIS year-end reporting cycle, the following should be done:
  - Run USPEMS>PERDET to verify staff data
  - Create USPEMS>USPEMX.SEQ file
  - May a second two file: USPEMX_EMISR.seq (partial)

## TIMING ISSUE:

- This year SSDT is suggesting that we use the full flat file (USPEMX.SEQ) before new contracts start.
- Not all changes can be picked up by the EMIS Override fields on JOBSCN2
- When the USPEMX.SEQ file is loaded, your EMIS coordinator should not use the SIF zone.

NEW

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# Pre-Closing - NEWCNT

- **New Contracts**
    - **New contracts can be entered for those positions with a July 1 start date**
    - **Contracts with other start dates can be entered if the information is available**
    - **When purging:** Update JOBSCN EMIS contract fields with values from old contract: **Y**

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# Month-End Closing - SERSREG

- **RETIRE/SERSREG**
  - **Verify the data using projection**
  - **Total contributions should equal total deduction and warrant checks payable to SERS**
  - **Earnings x 10% should equal contributions**
- **Verify service days for all employees**
- **Run actual option, answer 'Y' at the**
- **Create SERS Tape File' prompt**
  - **Creates submission file-(SERS.YYYYMMDDX.SEQ)**
- **Upload the submission file to eSERS.**
  - **Run SERSMONTH after all pays are complete to clear MTD totals from the 400/590 and 690 record and create ABS101. BENRPT and CHKSTS reports on PAYROLLCD Pages.**

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# Month-End Closing

- **Run CHKSTA or PAYREC to reconcile checks**
- **Run USPRPT/CHKSTS to get list of outstanding checks**
- **Balance payroll account**
- **Run BENACC if necessary for the month**
- **Run STRSMONTH**

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# Quarter-End Closing

- Run QRTRPT option 'N' to generate a demand report
- Lists all QTD figures from JOBSCN and DEDSCN
  - Compare totals of deduction checks written to the Quarter Report totals for each deduction code
  - Be cautious of deductions combined by vendor number
  - Any differences should be resolved
- Compare the 'Total Gross' listed to the total of all payroll clearance checks written from USAS
  - Subtract gross for payroll checks voided during the quarter from payroll clearance checks written

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# Quarter-End Closing - QRTRPT

```
DATE  04/24/07              QUARTER, YEAR AND FISCAL TO DATE REPORT        SIMPLE CITY SCHOOLS
TIME  09:23:00                      SORTED BY EMPLOYEE ID                  123 WEST CRAZEE ROAD
PAGE   40   (QRTRPT)                                                       CRAZYTOWN

                           QTD TOTAL      YTD TOTAL      FTD TOTAL
TOTAL GROSS               357,052.03    2,562,490.55    1,170,142.58    = Total Payroll Clearance Checks written to USAS
TOTAL ANNUITIES            37,102.26      293,904.55        95,061.97    = Deductions checks payable to annuity companies
NON-FED.TAX ANNU.'S             0.00            0.00            0.00
NON-CASH EARNINGS               0.00            0.00            0.00      = NC1 payments
TOTAL ADJUSTED GROSS      321,274.77    2,268,686.00
CALCULATED ADJ GROSS      319,949.77    2,268,586.00
DIFFERENCE IN GROSS         1,325.00          100.00

   *** CALCULATED ADJUSTED GROSS DIFFERENT THAN TOTAL ADJUSTED GROSS FROM FEDERAL RECORDS ***
```

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# Quarter-End Closing - QRTRPT

- **Balance 'Adjusted Gross' on QRTRPT**
- **If the 'Calculated Adj Gross' equals the 'Total Adjusted Gross', the 'Difference' will be listed as 0.00**
  - **Difference should be resolved**
  - **Link-:**

https://wiki.ssdt-ohio.org/display/usps/Quarter+and+Year-End+Balancing

  - **Verify the non-cash amounts**
  - **Verify the total annuities equal total of all deduction checks payable to annuity companies**
  - **Run AUDRPT, look for manual changes to JOBSCN total gross, annuity amounts, federal taxable gross**

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# Quarter-End Closing – W2PROC

- **Run W2 PROC**
  - **Balance the W2REPT to minimize problems at calendar year-end**
    - **Deduction totals for taxes**
    - **Deduction totals for annuities**
  - **Complete and balance a W2 reconciliation sheet**

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# Quarter-End Closing - PAYDED

- **PAYDED**
  - **Generate a non-zero deduction report**
    - **Enter an "A" in the Payment Option field**
    - **Leave cycle blank**
    - **Leave codes blank**
  - **Generally there are no outstanding deductions at quarter-end.**
  - **There should be no outstanding deductions at the end of the fiscal year.**

  **\*\*For Redesign, clear out the 400 & 450 records even though you may not normally process those.**

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# Quarter-End Closing - ODJFSRPT

- **ODJFSRPT**
  - **Say "N" to "Create a submission file?"**
  - **Check all totals and weeks**
  - **When all data is correct, enter 'Y' for creation of submission file. This will close ODJFS for the quarter.**
  - **Zeros on the report mean that the employee has met the threshold.**

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# Quarter-End Closing - ODJFSRPT

◉ **ODJFSRPT**

```
    ODJFSRPT-Ohio Department of Job & Family Services Unemployment Reporting
Report File Specifications:
 Report file                          ODJFSRPT.TXT
 Error Report file                    ODJFSERR.TXT
 Print options page? (Y,N)            Y
 Optional heading line
 Sort option (S/N):                   S

Selection Criteria:
 Create a submission file? (Y,N)      N
 Reporting Year: 2006    Reporting Quarter: 4    Max number of weeks: 13
 Federal EIN:     333333333   ODJFS Account Number:      888888888
 District name:   SIMPLE CITY SCHOOLS
 Street address:  123 WEST CRAZEE ROAD
 City:            CRAZYTOWN                  State: OH  Zip: 44444-
 Tax Rate:
 Interest Amount:
 Penalty Amount:
```

# Fiscal Year-End Closing

- **After all June pays are completed**
- **If aware of dock amounts on 1$^{st}$ July payroll enter those in 'Dock Next Pay' on JOBSCN**
  - **Will be included in calculations by STRSAD**
- **If aware of early contract payoffs**
  - **Change the number of pays**
  - **Be cautious – pay per period may get changed**

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# STRS Advance Processing

- **STRS annual report processing**
  - **STRSAD  Select option '1'**
    - **3 reports will be created. Check these!!**

```
*******************************
Total number of warnings:  29  ←
Total number of errors  :  11  ←
*******************************
```

*** Errors should be resolved prior to running STRSAD for the Actual option. ***

```
Report names are: STRSAD.TXT = Employees who will be advancing
                  STRSAD.RPT = All STRS Employees - both non-advanced and advanced
                  NONADV.TXT = Employees who will NOT advance
```

# STRS Advance Processing

- **STRSAD selects all employees and jobs that were subject to STRS withholding**
  - **All employees with any amount paid during the fiscal year are listed on the STRSAD.RPT**
  - **- Service credit is calculated based on the STRS decision tree**

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# STRS Advance Processing

- **If district is STRS based on gross and employees with STRS jobs that have:**
  - **1) Work days equal days worked**
  - **2) Amount remaining to pay greater than zero**
  - **3) Pays greater than pays paid**
  - **Will have an accrued contribution amount calculated for them.  This accrued amount will be the amount of earnings not yet paid times the employee's STRS withholding rate.**

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# STRS Advance Processing

◉ **Accrued contribution amount is calculated using the pay per period from JOBSCN for the remaining pays minus 1, then last pay calculation occurs**

Obligation =39100.00

Pay per period= 1504.00

Pays/pays paid= 26/22

23rd pay 1504.00 x 14% = 210.56

24th pay 1504.00 x 14% = 210.56

25th pay 1504.00 x 14% = 210.56

26th pay

    Obligation =    39100.00

-   Paid 25 pays =  37600.00

Remaining=    1500.00 x 14 %= 210.00

Totaled Accrued wages calculated by STRSAD:

210.56 + 210.56 + 210.56+ 210.00 = 841.68

# STRS Advance Processing– STRSAD.txt

- **STRSAD.TXT = Those advancing!**
  - **Lists all employees with an accrued contribution calculation**
    - **Report will be empty if STRS is based on earnings**
    - **May be inflated if fringe benefit flag on 450 is set to "Y" and employee has 691 with inflated rate**
  - **Should be checked carefully**
  - **Be consistent with prior years**
  - **Check supplemental contracts, many times missed**

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# STRS Advance Processing– NONADV.txt

- **NONADV.TXT**
  - Lists some of the employees with jobs that are not advancing
    - If job has no amounts remaining to pay but meets all other criteria
    - If days worked plus remaining days from calendar through June 30th exceed the total work days
    - Not a catch of all potential jobs/employees

IMPORTANT!!
If you don't check these reports and you clear the FYTD data, there's not much we can do to help you.

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# STRS Advance Processing– STRSAD.rpt

- **STRSAD.RPT = ALL employees**

- **This is the complete fiscal year-end report for all STRS employees, including all advanced employees.**

- **Check reports for warnings and errors**

  - **USPS Reference Manual STRSAD lists messages and possible solutions.**

  - **http://wiki.ssdt-ohio.org/display/usps/STRSAD+-+STRS+Advance**

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# STRS Advance Processing

- **Verify service credit**
  - **Employees with 120 or more days receive 100% credit**
  - **Employees with less than 120 days receive credit based on STRS decision tree**
  - **Employees classified as part-time have service credit based on STRS decision tree**
    - **Part-time flag on 450 must be set as needed**
    - **If uncertain of an employee's status contact STRS**
  - **Re-employed retirees will always have 0% credit reported with contributions**
    - **Calculated service credit for rehired retiree will flag a warning**

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# STRS Advance Processing

◉**Staff retiring and rehired in the same fiscal year will appear twice on the report, one line for contributions prior to retirement, one line for after retirement contributions**

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# STRS Advance Processing

- **STRSAD.RPT**
  - **Balance the amount showing in the 'Deposit/Pickup' column included on the report**
  - **Should total the deduction checks already written payable to STRS plus the warrant checks for pick-up amounts**
  - **If not in balance and can't resolve at the district**
    - **STRS can usually find the problem**
    - **STRS balances by employee as well as by district**
    - **Enter a helpdesk ticket by emailing:**
      **fiscal@access-k12.org**

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# STRS Advance Processing

- Once STRSAD information is correct, run option '2'

  - Sets advance flag on jobs to "*"

  - Sets closing date in USPCON

  - Places total accrued contribution amount in USPCON

  - Creates annual reporting submission file
  - Creates temporary holding file for retirement deduction rates

  - Advance field appears on JOBSCN

  - Advance error adjustment fields appear on STRS deduction records

  - Creates PayrollCD reports

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# STRS Advance Processing

- **Print final copies of reports as needed**
- **If third party data (ex. Renhill) needs to be added to your STRSAD tape file. DO NOT submit the annual tape file to STRS until that spreadsheet information (in the correct format) has been sent to ACCESS so that it can be added to the tape file before district submission.**

**STOP** **Wait for ACCESS to merge your file!**

- **Run ANNSTRSSND to submit annual report to STRS**
    - **Updates USPSDAT/USPCON information**

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# Quarter Year Closing - SURCHG

- **Run SURCHG**
- **An additional employer charge is levied on the salaries of lower-paid SERS members. The minimum annual compensation is determined annually by the System's actuaries**
  - **Minimum Annual FY2020 Compensation - $19,600**
  - **Creates a worksheet districts might use for SERS surcharge calculation verification**
  - **See https://www.ohsers.org/employers/annual-processes/surcharge/ for complete details.**

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# Fiscal Year-End Closing – Addtl Reports

- Generate the reports & spreadsheets from WAGOBL
  - WAGEMP (Wages by employee)
  - WAGACT (Wages by Account)
- Generate the reports & spreadsheets from BENOBL
  - BENEMP (Benefits by employee)
  - BENACT (Benefits by Account)
- Generate WORKCOMP. This report cannot be created within the FY archived account.

# Fiscal Year-End Closing – Addtl Reports

- Run SERS_PAID

- Run STRS_PAID

- Run ELIRET = Eligible to retire.

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# Fiscal Year-End Closing

- **Run USPAUDIT to create USPS submission files for AOS audits**

- **Run AUDRPT choosing the O-Official option. Check the payroll CD to verify that the Official AUDRPT copied out properly**

- **Run USPS_FY - fiscal file copy save procedure.**

    **\*No one can be in the files when you run this.**

- **Open a fiscal ticket indicating you have completed USPS_FY.**

WAIT!! ACCESS must review your files and create your archive before you can move on..

# Fiscal Year-End Closing - QRTRPT

- **Run QRTRPT again – this will close the quarter**
  - **Select option 'F' to Zero QTD & FTD totals**
  - **Answer "N" to clear EMIS contract amount, work days & hours per day data**

```
Zero Options:
  Q - Zero QTD Totals
  Y - Zero QTD and YTD Totals
  F - Zero QTD and FTD Totals
  N - No Totals Zeroed (Demand Report)
  Z - Zero FTD Totals ONLY!
  E - Exit Program

Enter Option:<N>
                F
```

- To check, run QRTRPT again selecting Option N & verify FTD totals = $0

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# Post Closing

- **During the payroll process**
  - **FYTD amounts on the 450, 591 and 691 deductions will not be updated by any accrued earnings or contributions (while in advance)**
  - **FYTD amounts on the JOBSCN will be updated regardless**
  - **FYTD amounts on the 450, 591 and 691 deductions are updated only by new earnings and contributions on those new earnings**

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# Post Closing

- During advance cycle certain pay types can not be used on jobs with advance flag set to "*"
- These pay types affect the contract amount and would be considered new earnings.
    - REG
    - IRR

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# Post Closing

- **Certain pay types affect balance of USPCON advance amount**
  - **DCK**
  - **BCK**
  - **TRM (usually creates a few cents difference)**
  - **POF  (usually creates a few cents difference)**
- **If the JOBSCN is modified and the pays and pays paid to be different by 1 (forcing a contract pay off) the amount in USPCON may not balance**

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# Post Closing

- Verify each pay the advance amount showing in USPCON is decreasing
- Keep a copy of DEDRPT/PAYDED from each pay for all STRS deductions.
- After all summer pays are complete
  - Verify advance amount in USPCON is zero
  - If not zero, run CHKSTRS and compare employee totals to see who's amount withheld on accrued earnings does not equal the amount STRSAD calculated
  - File corrections with STRS as needed

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# Fiscal Year 2020 EMIS Staff Reporting

- The "L" (Staff/Course) submission window for EMIS reporting is set to close on 8/7/2020. Before *any new 2020-2021 contracts* are added to the district payroll system the full reporting file needs to be created and moved to the data collector.

1- Run USPEMS>USPEMX and create the USPEMX.SEQ file. (If your district reports contracted employees an additional USPEMX_EMISR.SEQ file will also be created). This is a partial file and can be uploaded immediately.

2- Send the USPEMX_EMISR.SEQ file to the data collector using:

   USPS>USPS_LCL>USPEMX_R – Transfer to Data Collector (CJ & CC)

3- Notify the EMIS Coordinator that the file is in the data collector.

4- Right before you purge new contracts in, send the USPEMX.SEQ file to the data collector using: USPS>USPS_LCL>USPEMX_R2 – Transfer to Data Collector (CI & CK)

5 – Notify the EMIS Coordinator that the full file is in the data collector. At this point, collections can no longer collect the SIF Zone.

# STRS **Updates for 20-21**

- **STRS has a new decision tree for part-time employees. It can be found at**
- **https://www.strsoh.org/employer/_pdfs/fact-sheets/50-314.pdf**

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# STRS Updates for 20-21(continued)

The first thing to determine when calculating service credit is whether a member is considered full time or part time by STRS Ohio's definition.

For STRS Ohio's purposes, a member is considered to be **full time** when the member's contract:

1. Begins and ends on the first and last day of a 365-day calendar year or a school year of at least the minimum hours required by Sections 3314.03 and 3313.48 of the Revised Code (R.C.) or two semester academic year; and

2. Provides compensation equal to 100% of the full-time salary as defined by the employer's salary schedule for an individual teaching all day, every day or college or university compensation for full-time workload.

A member is considered to be **part time** when a member does not meet the criteria of full time.

An employer's definition of "full-time service" may differ from the State Teachers Retirement Board's definition for purposes of salary schedule placement, granting fringe benefits or other policies and procedures. However, for purposes of calculating STRS Ohio service credit, employers **must** use the State Teachers Retirement Board's definition of "full-time service."

Once you determine whether an educator meets the definition of full time or part time, you can calculate his or her service credit. On the reverse side is the *Service Credit Decision Tree*. Using this tool will help ensure that service credit is being calculated correctly. In addition, there are some other important points to remember:

**Important points to remember.**

- Full-time members who complete 120 days of work are entitled to a full year of service credit.
- Part-time service credit is dependent on the number of days of paid service.
- A day of service includes any day that at least a portion of the day is spent teaching.

The table below can be used as a quick reference guide for calculating part-time service credit.

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# STRS Updates for 20-21 (continued)

| Effective July 1, 2019 | | | | |
|---|---|---|---|---|
| **Employment Status** | **Days Worked** | **Days in Employment Relationship** | **Is Salary Greater Than State Minimum?*** | **Service Credit Calculation** |
| Part time | ≥ 90 | ≥120 | Yes | 1.00 |
| | ≥ 90 | ≥120 | No | *Lesser of:* Days ÷ 180 or Actual Compensation ÷ $12,000 |
| | ≥ 90 | <120 | N/A | |
| | <90 | N/A | N/A | |

| State Minimum Salary | |
|---|---|
| **Year** | **Salary** |
| July 1–Oct. 16, 2019 | $20,000 |
| On or after Oct. 17, 2019 | $30,000 |

*For a chart of past state minimum salaries, please see the Service Credit section of the STRS Ohio Employer Website.

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# Questions?



WE MADE IT !!!!!
IT'S FRIDAY !!!!

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