2019 USPS Fiscal Year-End ACCESS
May 22, 2019

Pre-Closing

- NC1 Payments
- Verification USPCON STRS advance amount is zero from previous fiscal year
- Run STRSAD
- Create new job calendars
- EMIS staff reporting for year-end cycle
- New contracts for July 1 start dates

Pre-Closing

- NC1 Payments
  - For those employees retiring as of June 30 the NC1 amount should be processed to prevent manual changes at calendar year-end
  - IMPORTANT!! NC1 payments must be entered prior to the last pay in June to apply correctly.
    - Reference IRS Publication 15-B

    http://www.irs.gov/pub/irs-pdf/p15b.pdf
    - Page 13-15

Pre-Closing

- UPDCAL

In UPDCAL, use NC1 as the Pay Type

```
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   _   __
```
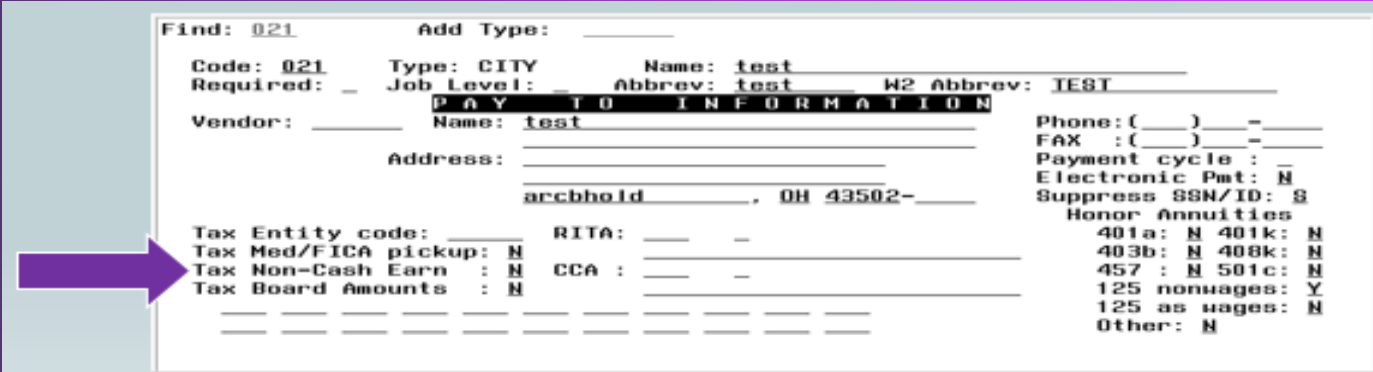
Refer to USPS-Reporting Taxable Amount of Life Insurance
Premiums for calculation examples

Pre-Closing

- NC1 Payment
  - No Federal, State nor OSDI taxes are withheld
    - Added to wages even though no tax is withheld
  - Medicare and FICA are withheld
  - The "Tax Non-Cash Earn" flag in DEDNAM city records controls whether city tax is withheld.

```
Find: 021          Add Type: _____

Code: 021      Type: CITY        Name: test_____
Required: _     Job Level: _     Abbrev: test_____  W2 Abbrev: TEST_____
                           P A Y   T O   I N F O R M A T I O N
Vendor: _____  Name: test_____  Phone:(____)____-_____
                                                              FAX  :(____)____-_____
                Address: _____     Payment cycle : _
                                                              Electronic Pmt: N
                         arcbhold_____, OH 43502-_____     Suppress SSN/ID: S
                                                              Honor Annuities
        Tax Entity code: _____    RITA: ____  __             401a: N 401k: N
        Tax Med/FICA pickup: N                                403b: N 408k: N
        Tax Non-Cash Earn  : N    CCA : ____  __              457 : N 501c: N
        Tax Board Amounts  : N                                125 nonwages: Y
                                                              125 as wages: N
        __ __ __ __ __ __ __ __ __ __ __                      Other: N
```
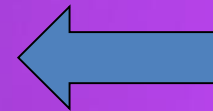
5

Pre-Closing

- NC1 amounts are not included in total gross pay charged to USAS
  - 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

	YTD Units	YTD Amount	QTD Amount	FYTD Amount	CTD Units	CTD Amount
Regular :	_____	_____	_____	_____	_____	_____
Shift premium:		_____	_____	_____		_____
Overtime :	_____	_____	_____	_____	_____	_____
Miscellaneous:	_____	_____	_____	_____	_____	_____
Dock :	_____	_____	_____	_____	_____	_____
Gross :	_____	_____	_____	_____	_____	_____
Non-cash earn:		_____	_____	_____		_____

Pre-Closing

- USPSDAT/USPCON
  - STRS Advance fields should be blank
    - *STRS Advance Mode should not have an *
    - *STRS Advance Amount should not have a value.

```
Payroll Processing:
STRS Advance Mode    : _
STRS Advance Amount  : 
STRS Ann. File Sent On: 06/20/2017
STRS Ann. File Sent By:
```

***If values are found in these fields, please enter a helpdesk ticket by emailing:
fiscal@access-k12.org

Pre-Closing

- STRSAD
  - Can be executed now to begin balancing and verification of data
  - Run before the last pay so that corrections can be picked up during the next payroll run.
    - Select option '1' – Projection of STRS advanced payments
    - This option can be ran as many times as needed.
    - 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

Pre-Closing

- STRSAD – Projection
- ➢ Creates 3 Reports. Review each.
    - *STRSAD.txt lists all jobs that will advance
    - *STRSAD.RPT lists all STRS employees
    - *NONADV.txt lists jobs that will not advance

Pre-Closing

- Job Calendars
  - Job calendars for the 19-20 school year can be added to the system as soon as board approved
  - Utilize USPSDAT/CALMNT option
  - The 'Copy' function (F20 = CTRL + F10) can be utilized.

Pre-Closing

◉ EMIS Staff

◉ Run USPEMS/PERDET to verify staff data (Run twice)

◉ Run CLRATD to clear any Long term illness data from prior fiscal year.

- Enter any long term illness data on the BIOSCN for the 18-19 school year. Must be 15 consecutive days in length
- LTI entries will be subtracted from the LRC calculation

◉ Run HQPDLOAD R – Report Only. Review. Will show last year's data.

◉ Run HQPDLOAD L – Load Data. This will set all 230 position codes to "Y" if the work days are equal to or greater than 120 days (regardless of hours worked). An "*" is only valid for a teacher who has been in the district less than 120 days. Changes can be made on the POSSCN or USPSweb.

Pre-Closing

*** The FINAL STAFF AND COURSE COLLECTION WINDOW WILL CLOSE ON AUGUST 9, 2019.

Since the "L" (Staff/Course) is the submission window for EMIS reporting is extended beyond June 30th below is a full explanation of the procedures that need to be followed, before *any new 2019-2020 contracts* are added to the district payroll system .

- **Run USPEMS>USPEMX**
- 2 files may be created:

    USPEMX.SEQ = Copy of Staff records. Do not move.

    **USPEMX_EMISR.SEQ = Contracted records.

If this creates, then your district has CJ or CC records to report.

Transfer this file to the data collector using:

USPS>USPS_LCL>USPEMX_R

Notify the EMIS Coordinator that a new file has been moved into the Data Collector and a new collection may need to be executed.

Pre-Closing

- 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

  **Has MASCHG>MASEMIS been executed to clear last year's EMIS fields?

  NEWCNT – PURGE

  When purging in new contracts, answer "Yes" to the question :

  Update JOBSCN EMIS contract fields with values from old contract: **Y**

  - This will populate the EMIS Contract Info fields with previous contract info.
  - These are override fields that will be reporting in the next EMIS collection.

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

- 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

Month-End Closing

◉ 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.

◉ MANDATORY - Run SERSMONTH to clear MTD totals from the 400/590 and 690 record and create ABS101. BENRPT and CHKSTS reports on PAYROLLCD Pages.

◉ Run STRSMONTH for balancing purposes & to clear MTD accumulators
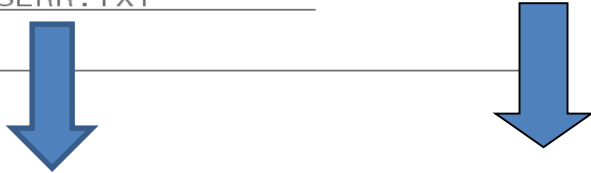
(Redesign tip)

Quarter-End Closing

- 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

Quarter-End Closing

- ODJFSRPT – Run with "N" on submission file.
  - Check all totals and weeks
  - When all data is correct, enter 'Y' for creation of submission file

```
          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:       _____
```

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

Quarter-End Closing

- 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

Quarter-End Closing

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```
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 ANNUITIES               37,102.26        293,904.55         95,061.97
NON-FED.TAX ANNU.'S                0.00             0.00              0.00
NON-CASH EARNINGS                  0.00             0.00              0.00
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 ***
```

Quarter-End Closing

◉ 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

Quarter-End Closing

◉ Run W2 PROC
  › Balance the W2REPT to minimize problems at calendar year-end
  › Balance the W2REPT using the DEDRPT
    • Balance Deduction totals for taxes
    • Balance Deduction totals for annuities
  › Complete and balance a W2 reconciliation sheet
  › Balance the gross amounts on the W2REPT with the PAYRPT report for the quarter
  › Complete and file quarter end submission forms.

Fiscal Year-End Closing

- After all June pays are completed
- If aware of dock amounts on 1st 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

Fiscal Year-End Closing

- STRS annual report processing
  - Run STRSAD
    - Select option '1' – Projection Only.
    - Can be ran as many times as needed.
    - Creates 3 reports – STRSAD.RPT, STRSAD.txt,NONADV.txt
- 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

Fiscal Year-End Closing

➢ **<u>STRSAD.RPT</u>** - Lists all employees and jobs that were subject to STRS withholding.

CREDIT	STRS DAYS	EARNINGS	DEPOSIT\ PICK UP	ADVANCED AMOUNT	TOTAL
------	----	--------	--------	--------	-----

- CREDIT = Calculated based on the STRS decision tree
- STRS DAYS = Job Calendar (thru June 30) + ATDSCN records
- EARNINGS = FTYD Amount on 450 + Amount Earned But Not Paid
- DEPOSIT\PICK UP = 'FYTD Totals' Amount on 591 Record
- ADVANCED AMOUNT (if applicable) = See Example
- TOTAL = Deposit/Pick Up + Advanced Amount

Fiscal Year-End Closing

➢ **<u>STRSAD.RPT</u>** - Lists all employees and jobs that were subject to STRS withholding

▪ 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

Fiscal Year-End Closing

STRSAD.RPT - Lists all employees and jobs that were subject to STRS withholding.

- **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**

- 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

Fiscal Year-End Closing

FOR A STRS JOB TO ADVANCE

- System calculates 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.

Fiscal Year-End Closing

- ## STRSAD sample calculation

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

Fiscal Year-End Closing

- STRSAD.TXT
  - Lists all employees with an accrued (advanced) contribution calculation
    - 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

Fiscal Year-End Closing

- **STRSAD.TXT** - Lists all employees with an accrued (advanced) contribution calculation. These are the employees set to advance over the summer.

CREDIT	CONTRACT AMOUNT DUE	ADVANCED EMPLOYEE AMT	ADVANCED PICK-UP	TOTAL AMT ADVANCED

- (Service) Credit = Calculated based on STRS decision tree
- Contract Amount Due = Obligation – Amount Paid – Amount Docked
- Advanced Employee Amt = Should be zero
- Advanced Pick-Up Amount = See Example
- Total Amt Advanced = Advanced Employee Amt + Total Amt Advanced

Fiscal Year-End Closing

- NONADV.TXT
  - Lists some of the employees with jobs that are not advancing

Job	Days In Contract	Days Worked As of 6/30	Contract Obligation	Amount Due

  - 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
- STRSAD.RPT

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

Fiscal Year-End Closing

- 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
  - Handout = STRSAD Errors and Warnings
- 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

Fiscal Year-End Closing

POINT OF NO RETURN*

- 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

Fiscal Year-End Closing

- Creates temporary holding file for retirement deduction rates as they were in DEDSCN when option '2' ran; known as SAVADV.IDX

- Advance field appears on JOBSCN

- Advance error adjustment fields appear on STRS deduction records

- Creates PayrollCD reports

Fiscal Year-End Closing

- Print final copies of reports as needed

- If third party data (ex. Renhill) needs to be included in the advance tape file a file from the third party vendor will need to be merged with the tape file before submission. Open a helpdesk ticket & allow ACCESS to merge files.

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

Fiscal Year-End Closing

- 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 FY2019 Compensation - $21,600
  - SURCHG Creates a worksheet districts might use for SERS surcharge calculation verification
  - See https://www.ohsers.org/employers/annual-processes/surcharge/ for complete details.
- Run WAGOBL reports – WAGEMP & WAGACT
- Run BENOBL reports – BENEMP & BENACT
- Run WORKCOMP now. Cannot be run from archive.
- Run SERS_PAID
- Run STRS_PAID
- Run ELIRET

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 to create a copy of your files at FYE.
- **No one can be in the software when you are running this
- Open a helpdesk ticket indicating that USPS_FY is complete

- Wait for ACCESS to confirm that you can proceed

Fiscal Year-End Closing

- Once ACCESS has confirmed your data is correct:
- Run QRTRPT
  - Select option 'F'

```
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
```

- Answer 'N' to clear EMIS data
- To check, run QRTRPT Option 'N'. FTD figures should = 0

Post Closing

- During the payroll process (STRSAD)
  - FYTD amounts on the 450, 591 and 691 deductions will not be updated by any accrued earnings or contributions
  - 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

Post Closing

- Restrictions during the advance:
- Modifications cannot be made to certain fields on JOBSCN in advance mode

- During advance cycle certain pay types can not be used on jobs with advance flag set to "*"
  - REG
  - IRR

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)

Post Closing

- Verify each pay the advance amount showing in USPCON is decreasing
- Run CHKSTRS after each pay

- 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

Questions?