

P091 YTD WAGES, TAXES, AND RETIREMENT

SCREEN PURPOSE

The P091 YTD Wages, Taxes, and Retirement screen displays year-to-date wage, tax and retirement information for an employee. It is an inquiry only screen. You can only access it from the P370 Calculation of Current Payoff screen. Both screens show the results of an on-line calculation from entries made since the last final payroll run. OSPA does not post these entries to the payroll tables until the next final payroll run.

ALSO KNOWN AS

P091

PREREQUISITES, IF ANY

The employee must have earned wages in the tax year used in the inquiry.

If the payroll set does not yet display on the P190 Payroll Register Data screen, the data will display on the P370 screen under the following circumstances:

- Time entered on the P003 or P004 Time Capture screens
- A one-time adjustment (ADJ TYP = A) on the P050 Gross Pay Adjustments on File screen
- A current (CUR/YTD = C) adjustment on the P060 Tax and OPE Adjustments on File screen

If the payroll set displays on the P190 screen, the P370 will calculate pay for that set after you make a change on the P003, P004, P050 or P070 screen and set a corrective on the P190 screen.

SCREEN ACCESS KEY SEQUENCE

You will access the P091 screen through the P370 Calculation of Current Payoff screen. You cannot go directly to the P091.

On the P370 screen, in the CALC YTD? field, change the N to Y and press [ENTER]. OSPA will display the P091 YTD Wages, Taxes, and Retirement screen.

SCREEN ELEMENTS

| | | | | | |
|--|----------------------|------------|--|------------------------------|-------------|
| (A) | (B) | (C) | | | (D) |
| 999999999 99000 XX | | | YTD WAGES, TAXES, AND RETIREMENT | | |
| (E) | EMPLOYEE, TAYLOR | | (F) | *** CALCULATED FROM P370 *** | |
| | | | Referred by 3-character code to the left (SSS, etc.) | | |
| (TXI) | TAXABLE INCOME | 4890.50 | (SSS) | SAIF-EMPLR CONTRIB. | 0.00 |
| (ROE) | REIMB. OF EXPENSES | 0.00 | (PER) | PERS ASSESMENT PAID | 0.00 |
| (NTI) | NON-TAXABLE INCOME | 0.00 | (ERB) | ERB ASSESMENT PAID | 2.70 |
| (OTI) | OTHER TAXABLE INCOME | 0.00 | (MTT) | MASS TRANSIT TAX PAID | 0.00 |
| (EIC) | EARNED INCOME CREDIT | 0.00 | (FSW) | SOC SEC SUBJ WAGES | 4890.50 |
| (FIT) | FED. TAX WITHHELD | 323.49 | (FTE) | SOC SEC TAX PD EMPLOYEE | 303.21 |
| (SIT) | STATE TAX WITHHELD | 245.00 | (FTS) | SOC SEC TAX PD EMPLR | 303.21 |
| (WES) | WBF PAID - EMPLOYEE | 6.42 | (HSW) | WAGES SUBJECT TO MEDR | 4890.50 |
| (WSS) | WBF PAID - EMPLOYER | 6.42 | (HTE) | MEDR TAX PD - EMPLOYEE | 70.91 |
| | | | (HTS) | MEDR TAX PD - EMPLR | 70.91 |
| Referred by 3-character code to the left (TXI, etc.) | | | | | |
| | | | (LRO) | LEGIS RETIREMENT OPT | 0.00 |
| ----- RETIREMENT ----- | | | | | |
| | SYSTEM ACCOUNT | SUBJ WAGES | STATE PU | EMP CONTRIB | STATE MATCH |
| (G) | G | 000000 | 3231.34 | 139.88 | 0.00 |
| (S) | S | 999999 | 2659.16 | 159.55 | 0.00 |
| (H) | H | | | | 188.11 |
| (I) | I | | | | 125.25 |
| (J) | J | | | | |
| (K) | K | | | | |
| (L) | L | | | | |

LEGEND

For additional information on the calculation for the three-digit codes and PERS subject wages, see Notes, Deduction Codes, and Pay and Leave Codes below.

| No. | Description |
|-------|---|
| A | Employee's SSN (#####) or Employee ID (OR#####), based upon the inquiry for the P370 Calculation of Current Pay-off screen |
| B | Agency number, #####. From the P370 Calculation of Current Pay-off screen. |
| C | Tax year, ##. From the P370 Calculation of Current Pay-off inquiry. |
| D | Screen name |
| E | Employee's name from the P030 Job Status Data screen |
| F | The data on this screen is the result of an on-line calculation. It includes data entered since the last final payroll run. |
| (TXI) | Year-to-date total of the employee's wages that are subject to income tax. It is included in Box 1 on the employee's W-2. |

| No. | Description |
|-------|--|
| (ROE) | Year-to-date total of business expense reimbursements. It is included in Box 12 on the employee's W-2. |
| (NTI) | Year-to-date total of the employee's wages which are not subject to income tax. The amount is included in Box 12 on the employee's W-2. |
| (OTI) | Year-to-date total of the employee's other taxable income. It is usually non-cash allowances or employer-paid benefits in excess of IRS rules. Examples include taxable fringe benefits, such as the use of a state vehicle, taxable reimbursement for meals, housing, the imputed value for domestic partner insurance, etc. It is included in Box 1 on the employee's W-2. |
| (EIC) | Year-to-date total of advance earned income credit for employees who have submitted an IRS Form W-5. The IRS discontinued AEIC in 2011. For prior tax years, it is included in Box 9 on the employee's W-2. See IRS Publication 15, (Circular E) Employer's Tax Guide. |
| (FIT) | Year-to-date total of federal income tax withheld. OSPA uses the employee's withholding information on the P010 Withholding Data / Locator Data screen for the calculation. Reported in Box 2 of the employee's W-2. |
| (SIT) | Year-to-date total of state income tax withheld. OSPA uses the employee's withholding information on the P010 Withholding Data / Locator Data screen for the calculation. Reported in Box 17 of the employee's W-2. |
| (WES) | Year-to-date total amount the employee paid for the Workers' Benefit Fund Assessment. See the OSPA Reference Manual, Introduction, Payroll Calculation. |
| (WSS) | Year-to-date total amount the employer paid for the Workers' Benefit Fund Assessment. See the OSPA Reference Manual, Introduction, Payroll Calculation. |
| (SSS) | Employer contribution to SAIF. Field no longer used |
| (PER) | Assessment paid to the Human Resource Services Division of the Department of Administrative Services. Assessment and field no longer used |
| (ERB) | Year-to-date total of the assessment paid to the Employment Relations Board. See the OSPA Reference Manual, Introduction, Payroll Calculation. |
| (MTT) | The cumulative mass transit tax paid by the employer. Only employees for agency 17700, Lottery, will have a value in this field. For other agencies, R*STARS, rather than OSPA, calculates the mass transit tax. See the OSPA Reference Manual, Interfaces, Relational Statewide Accounting and Reporting System (R*STARS). |
| (FSW) | Year-to-date total of the employee's wages which are subject to social security tax. Reported in Box 3 of the employee's W-2. |

| No. | Description |
|-------|--|
| (FTE) | Year-to-date total of social security tax paid by the employee . Reported in Box 4 of the employee's W-2. |
| (FTS) | Year-to-date total of the matching social security tax paid by the employer |
| (HSW) | Year-to-date total of the employee's wages that are subject to Medicare tax. Reported in Box 5 of the employee's W-2. |
| (HTE) | Year-to-date total of Medicare tax paid by the employee . Reported in Box 6 of the employee's W-2. |
| (HTS) | Year-to-date total of the matching Medicare tax paid by the employer |
| (LRO) | Used only by the Legislative branch when a Legislator opts out of PERS and has the 6% employee contribution deposited to a deferred compensation (OSGP) account. See Notes, PERS below. |
| G | RTMT SYST from the P010 Withholding Data / Locator Data screen. See Notes, PERS below. |
| H | RTMT ACCT number from the P010 Withholding Data / Locator Data screen. Only available for PERS Tier 1 and Tier 2 members. |
| I | Year-to-date total of the employee's wages that are subject to PERS contributions |
| J | Year-to-date total amount of the employee's contribution to PERS that the state paid (pick-up). RTMT STAT on the P010 screen = D. See Notes, PERS below. |
| K | Year-to-date total amount of the employee's contribution to PERS that the employee paid . RTMT STAT on the P010 screen = E. Currently, only used in agency 62800, Oregon Forest Services Institute. See Notes, PERS below. |
| L | Year-to-date total amount for the employer's contribution (match) paid to PERS. Based on the SYSTEM (see above). See Notes, PERS below. |

NOTES

Deduction Codes – The Non Taxable Code on the PTD1 Payroll Deduction Table screen determines if OSPA will calculate federal (FIT) and state (SIT) income or social security and Medicare (FICA) tax withholding before or after taking the deduction.

Possible values include:

- N -- The deduction is **exempt from FIT** and SIT and **subject to FICA**.
- T -- If the deduction code **does not have a plan code** or has a **numeric plan code** on the PTD2 Payroll Deduction Table, the deduction is **subject to FIT, SIT and FICA**. With an **alpha plan code**, the deduction is **exempt from FIT, SIT and FICA**.

- X -- The deduction is **exempt from** FIT, SIT and FICA.

Pay and Leave Codes – Indicators on the PTB2 Payroll Benefit Package Table screen determine how the pay codes used for a particular employee will affect the employee's wage reporting and withholding.

| PTB2 | | CO, 999999, CTH | | | | | | | | | | PAYROLL BENEFIT PACKAGE TABLE | | | | |
|------|------|-----------------|-------------|-----------|-----|-----|----------------|-----|-----|-----|-----|-------------------------------|-----|------|--------|--------|
| PKG | CODE | CO | DESCRIPTION | SEIU/OPEU | EE | | | | | | | | | | | |
| TRN | PAY | PAY TYPE | LV | RATE | TIM | O/T | INCOME-SUBJ-TO | | | | REG | INC | O/T | SAIF | | |
| TYP | TYP | DESCRIPTION | TP | UNIT | SHT | ELG | SS | RMT | TAX | UNP | MT | PY | OT | TYP | MLT | PCT |
| ? | AST | ADDNL STRGHT | N | 00.00 | Y | N | Y | Y | Y | Y | Y | N | B | T | 1.0000 | 1.0000 |
| ? | BAV | BP/AWRD VALU | N | 00.00 | N | N | Y | Y | Y | N | N | N | D | O | 0.0000 | 0.0000 |
| ? | BPS | SPECL AWARD | N | 00.00 | N | N | Y | Y | Y | N | N | N | N | T | 0.0000 | 0.0000 |
| ? | BT | BREAK TIME | N | 00.00 | Y | Y | Y | Y | Y | Y | Y | N | O | T | 1.5000 | 1.0000 |
| ? | CBO | CALL BACK OT | N | 00.00 | Y | N | Y | Y | Y | Y | N | N | O | T | 1.5000 | 0.0000 |
| ? | CD | CAREER DVLP | N | 00.00 | Y | N | Y | Y | Y | Y | Y | Y | N | T | 1.0000 | 1.0000 |
| ? | CDN | CD NO ACCRL | N | 00.00 | Y | N | Y | Y | Y | Y | Y | Y | N | T | 1.0000 | 1.0000 |
| ? | CDO | CAR DVLP OT | N | 00.00 | Y | Y | Y | Y | Y | Y | N | N | O | T | 1.5000 | 1.0000 |
| ? | CLA | CLOTH ALLOW | N | 00.00 | N | N | N | Y | N | N | N | N | N | R | 0.0000 | 0.0000 |

INCOME-SUBJ-TO -- determines if the dollar amount for the pay code will be subject to taxes. The values include:

- MT = subject to mass transit tax. For agency 17700 only, included in MTT
- RMT = subject to retirement, included in RETIREMENT SUBJ WAGES
- SS = subject to social security and Medicare, included in FSW and HSW
- TAX = subject to federal and state income tax withholding, included in TXI or OTI, depending upon the INC TYP

INC TYP -- determines how OSPA will categorize the pay type. The values include:

- N = not income, included in NTI
- O = other income, included in OTI
- R = reimbursement, included in ROE
- T = taxable, included in TXI

SAIF PCT – determines if the hours reported will be included in the calculation for the Worker's Benefit Fund Assessment. If the employee's record on the P010 Withholding Data / Locator Data screen has SAIF SUBJ = Y, OSPA will calculate as following:

$$\# \text{ of hrs. with PAY TYPE X SAIF PCT X WBF assessment rate}$$

PERS -- Agency payroll staff members make entries in the RTMT SYST and RTMT STAT fields on the P010 Withholding Data / Locator Data screen to tell OSPA when to contribute to PERS for an employee and the percent to use in the calculation.

The RTMT SYST on the P010 screen tells OSPA the following:

- If the employee is eligible for PERS contributions
- If eligible, the percent to use in calculating the employer and employee contributions

Possible values include:

- F -- Police and Fire, OPSRP
- G -- General Service, OPSRP

- L – Legislator who opts out of PERS. The 6% employee contribution goes to a deferred compensation account (OSGP). OSPA will not make an employer contribution.
- N -- OSPA will not make either an employee or employer PERS contribution. Default.
- P -- Judge Member
- S -- General Service, PERS, tier 1 or tier 2
- T -- Police and Fire, PERS, tier 1 or tier 2

The RTMT STAT field tells OSPA the following:

- Whether the employee is eligible for the employee's contribution to PERS
- If so, who will pay

Possible values include:

- D -- state pays the employee's contribution (pick-up)
- E -- employee paid
- N -- OSPA will not make an employee contribution to PERS. Default
- P -- OSPA will not make an employee contribution to PERS

See the OSPA Reference Manual, Handbooks, Public Employee Retirement System.

SCREEN MESSAGE CODES

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| Code | Message with Code | Description |
|------|-------------------|-------------|
| | | |

See the OSPA Reference Manual, Codes, Screen Message Codes for an alphanumeric list.

OSPA REASONABILITY EDITS

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SUPPORTING DOCUMENTATION

The tax calculations are based upon the employees current IRS Form W-4.

OSPA SCREEN INTERACTIONS

See the OSPA Reference Manual, Screen Descriptions for additional information

AFFECTED BY

P003, P004 Time Capture screens – The pay types entered on the time capture screens determine the employee's income that is subject to taxes, retirement, social security and Medicare. See Notes, Pay and Leave Codes above.

P010 Withholding Data / Locator Data – The P010 screen includes the following for each employee:

- Eligibility for retirement contributions
- Income tax withholding and exemptions
- Whether the employee has waived insurance benefits

P050 Gross Pay Adjustments on File – The pay types entered on the P050 screen also determine the employee's income that is subject to taxes, retirement, social security and Medicare. See Notes, Pay and Leave Codes above.

P060 Tax/OPE Adjustments on File – The P060 screen allows us to make adjustments to taxes and other payroll expenses in the current payroll month. The P091 screen will include these changes.

P070 Deductions and Deduction Adjustments – The deduction codes entered on the P070 screen may be taken prior to or after the tax calculations. See Notes, Deduction Codes above.

P190 Payroll Register Data – The P190 screen allows us to set a corrective for up to three prior payroll months or to add a register for processing. These entries will cause OSPA to re-calculate a prior payroll period. The P370 and P091 screens will display the results of the corrective until the next payroll run.

PTB2 Payroll Benefit Package Table – The PTB2 table determines the pay types that are subject to taxes, retirement, social security and Medicare. It also determines the income type (OTI, TXI, ROE or NTI). See Notes, Pay and Leave Codes above.

PTD1 Payroll Deduction Table – The PTD1 screen indicates whether the deduction is exempt from (pre-tax) or subject to (post-tax) withholding for federal and state income, social security and Medicare taxes. See Notes, Deduction Codes above.

DIRECTLY AFFECTS

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INDIRECTLY AFFECTS

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CATEGORY / SCREEN CLASSIFICATION

General Information, display only, on-line calculation

REVISION HISTORY

| Date | Rev. No. | Modification |
|----------|----------|--|
| 05/10/06 | 1.0 | Original |
| 04/09/08 | 1.1 | WR #2958, T RETIREMENT SYSTEM added. WR #3278, FICA changed to social security |
| 02/27/09 | 1.2 | WR #3421, WCD changed to WBF; Notes on PTB2 and PTD1 |
| 05/20/09 | 1.3 | Add Notes, PERS |
| 02/01/10 | 1.4 | PERS Handbook, Appendices to Codes |
| 11/08/11 | 1.5 | WR #3735, discontinue AEIC; WR #2564, LRO |