

Ohio Auditor of State

**UAN Payroll**

Presented by:  
Suzanne Coulter  
IT Specialist 3

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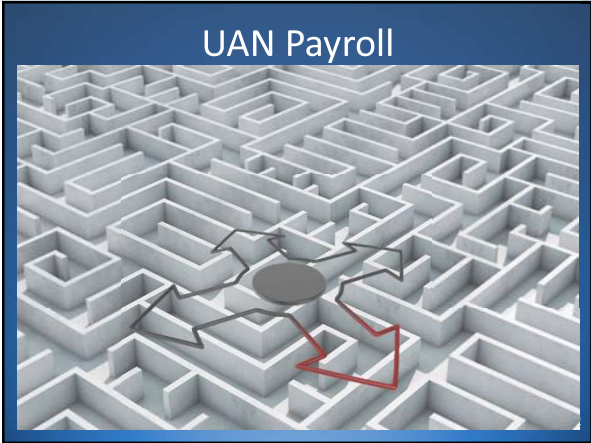
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UAN Payroll

**What we will be covering**

- General Payroll Info
- WH Calculations
- Non-pensionable Earnings
- 941 Report
- Paid Date VS Pay Period
- Payroll & the W-2

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### UAN Payroll

- Get payroll training
- Do not just follow what the prior clerk was doing
- If anything being done does not match what you have learned or seem right research it
- Ask questions

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### Minimum Wage



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### BE INFORMED

Read up on Federal, State & Local Legislation & Policies

Review Employee Files

Read Publications

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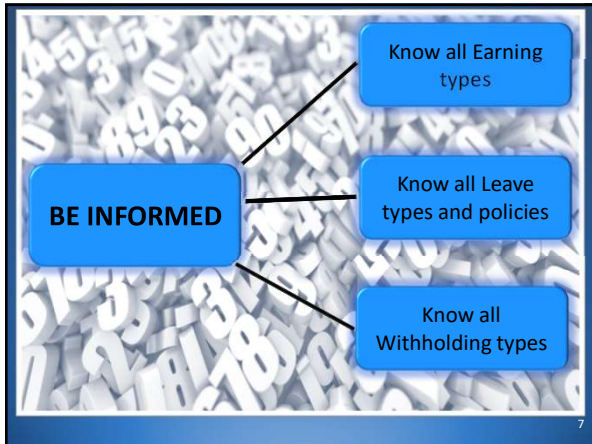
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## Important Withholding Information



- Don't allow the employee to dictate their withholdings
- Call child support, garnishment, or retirement agency
- Always document employee requests for changes in wh's

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## UAN Payroll Training



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## New Payroll Housekeeping Videos

<https://uanlink.ohioauditor.gov/training/payroll/moduletraining/default.html>

- What is the Difference Between the Post Date and Pay Period of a Wage
- Apply OPERS Credits for Rounding Variances
- Correct the Pay Period on Batch or Posted Wages
- Manage Outstanding Wage or Withholding Payments (current and prior year)
- Evaluate Unpaid Withholdings
- Proper Use of the Unpaid Withholding Clear Utility
- Managing Withholding Overpayment Credits

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### Non-Retirement Earnings

Unused Sick Leave Payout

Unused Vacation Leave Payout

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### Add Wages Screen

Wages

Add Type: All

Warrant / EFT

Manual

Conversion

Regular Wages

Leave Payout

Bonus

Final Pay

Retro Pay

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### Non-Retirement Earnings

Edit Earning or Leave

Name: Vacation Leave Pay Out  Active  Inactive

Type: 5001 Non-Retirement Items

Process Group: 300 Non-State Retirement Earnings

OPBPPF Type: [dropdown]

Withholdings Applied

| Description   |
|---|
| <input type="checkbox"/> Cafeteria Plan                   |
| <input type="checkbox"/> Deferred Compensation (Non-Roth) |
| <input type="checkbox"/> Federal Income Tax               |
| <input type="checkbox"/> Ohio Income Tax                  |
| <input type="checkbox"/> Local Tax                        |
| <input type="checkbox"/> School Tax                       |
| <input type="checkbox"/> Federal Supplemental Withholding |
| <input type="checkbox"/> Ohio Supplemental Withholding    |
| <input type="checkbox"/> Miscellaneous Withholding        |
| <input type="checkbox"/> Medicare                         |
| <input type="checkbox"/> Social Security                  |

Modified: 1/11/2013 at 9:10 AM by Suzanne Coulter  
Created: 1/1/2013 at 12:00 AM by System

Save Close

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### Non-Retirement Earnings

The screenshot shows the 'Add Wages' window. The 'Leave Payout' option is selected and circled in red. Below, the 'Employee Earnings' table lists two employees: CAMPBELL, Robert T. and CONLEY, Casey K., both in the Police Department. Their 'Earning Description' is 'Non-Retirement', which is also circled in red.

| Employee ID | Employee Name       | Position  | Department        | Earning Description | Account Code     |
|-------------|---------------------|-----------|-------------------|---------------------|------------------|
| CAMPBELL    | Campbell, Robert T. | FT Police | Police Department | Non-Retirement      | 000-110-100-0000 |
| CONLEY      | Conley, Casey K.    | FT Police | Police Department | Non-Retirement      | 000-110-100-0000 |

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### Non-Retirement Earnings

The screenshot shows the 'Edit Wage' window for employee CAMPBELL. It displays a 'Vacation Leave Pay Out' of \$3,747.48. The 'Hours Paid' is 132.00. The 'Gross' amount is \$3,747.48, and the 'Net' amount is \$3,123.84.

| Description            | PP | Appropriation Account | Hours / Items | Rate  | Total      |
|------------------------|----|-----------------------|---------------|-------|------------|
| Vacation Leave Pay Out | 1  | 1000-110-100-0000     | 132.00        | 28.39 | \$3,747.48 |

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### Non-Retirement Earnings

The screenshot shows the 'Employee Withholdings' table. The 'Amount' column is circled in red. The withholdings are as follows:

| Description               | Amount   | Override |
|---------------------------|----------|----------|
| Ohio Income Tax           | \$123.93 |          |
| Federal Income Tax        | \$370.41 |          |
| Medicare                  | \$54.34  |          |
| Income Tax-West Jefferson | \$37.47  |          |
| Jefferson LSD             | \$37.47  |          |

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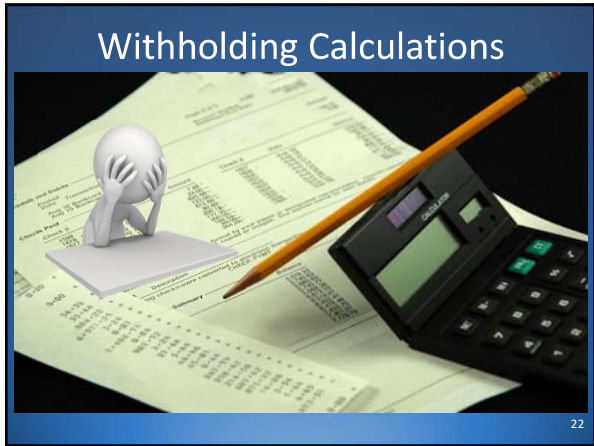
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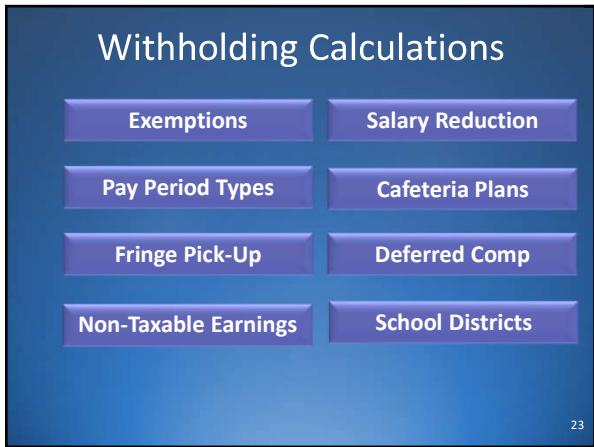
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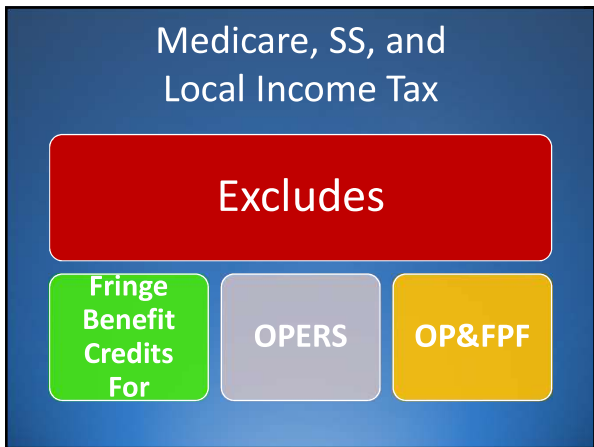
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Medicare, SS, and Local Income Tax

Reduced By

Cafeteria Plan Withholdings

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Federal and Ohio Income Tax

Excludes

Non-Tax Earnings   Fringe Benefit Credits For   OPERS & OP&FPF

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Federal and Ohio Income Tax

Reduced By

Salary Reduction   Cafeteria Plans   Deferred Compensation Withholdings

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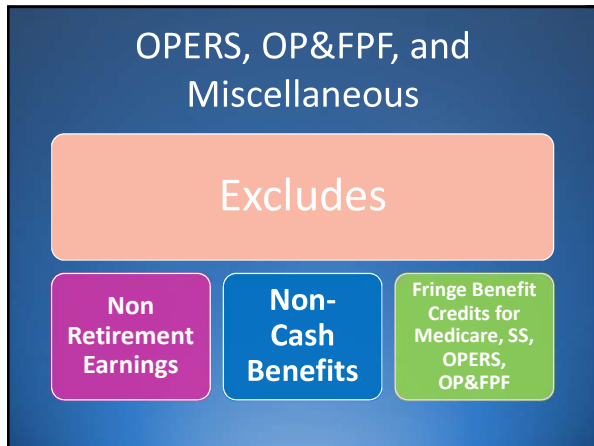
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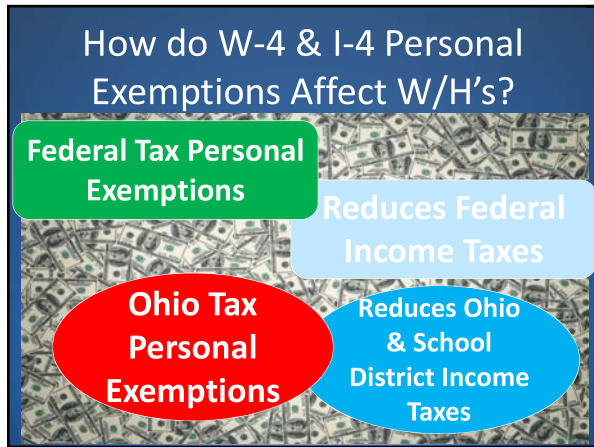
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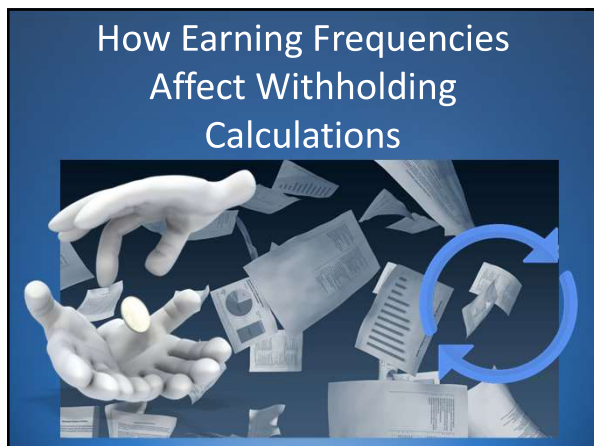
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## Withholding Calculations

The screenshot shows a software interface for adding withholdings. The 'Name' is 'Local Income Tax', 'Process Group' is 'F00 Local Tax', and 'Payee' is 'Regional Income Tax Agency'. The 'Local Tax' section is active, showing 'W-2 Abbreviation: LOCAL' and 'Applied to overtime wages (if any)'. The 'Earnings Applied To' section lists several categories with checkboxes, including '100 - Taxable Earnings', '200 - Non-Taxable Earnings', '300 - Non-State Retirement Earnings', '310 - Non-Taxable Non-State Retirement Ear.', '620 - Leave/Comp Time Taken', and '800 - Value of Non-Cash Benefit'. The 'Rate' is set to 1.000%.

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## WH Calculations Local Tax

**Gross Wages = \$2,271.20**

**X**    **1%**

**=**

**School Tax = \$22.71**

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## WH Calculations Local Tax

| Employee Withholdings |                                |     |          |          |
|-----------------------|--------------------------------|-----|----------|----------|
|                       | Description                    | +/- | Amount   | Override |
| (+)                   | Medicare                       | (-) | \$31.85  |          |
| (+)                   | OP&FPF-Police Salary Reduction | (-) | \$278.22 |          |
| (+)                   | Supp. State Withholding        | (-) | \$5.00   |          |
| (+)                   | Local Income Tax               | (-) | \$21.96  |          |
| (+)                   | Jefferson LSD                  | (-) | \$18.68  |          |
| (+)                   | Dental Insurance               | (-) | \$10.86  |          |
| (+)                   | Health Insurance               | (-) | \$61.63  |          |

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### WH Calculations Local Tax

| UAN Local, Medicare, SS Withholding Worksheet                                   |   |
|---|---|
| Percentage Method<br>Enter <span style="color: green;">Green</span> Fields Only |   |
| <b>A</b>  | \$2,271.20 Gross Wage including Taxable, Non-Taxable, Non-Cash Earnings<br>Including any Fringe (pickup) portions of Medicare, SS, OPERS, or OP&FPF |
| <b>B</b>  | \$0.00 Fringe (pickup) portions of OPERS or OP&FPF  |
| <b>C</b>  | \$74.94 Cafeteria Plan Withholdings (A00 Process Group)   |
| <b>D</b>  | \$2,196.26 Net Taxable Wage (A – B – C) \$0.00 minimum  |
| <b>E</b>  | 1.000% Tax Rate (if less than 1%, <u>must</u> be entered as <b>0.xxx</b> – i.e. 0.75 instead of .75)  |
| <b>F</b>  | \$21.96 Total Tax Withholding for Wage (D x E) rounded  |

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### WH Calculations Local Tax

| Employee Withholdings |                       |     |         |          |
|-----------------------|-----------------------|-----|---------|----------|
|                       | Description           | +/- | Amount  | Override |
| (-)                   | Jefferson LSP         | (-) | \$18.88 |          |
| (-)                   | Dental Insurance      | (-) | \$10.86 |          |
| (-)                   | Health Insurance      | (-) | \$61.63 |          |
| (-)                   | Vision Insurance      | (-) | \$2.45  |          |
| (-)                   | Deferred Compensation | (-) | \$56.00 |          |
| (-)                   | Colonial-After Tax    | (-) | \$10.84 |          |
| (-)                   | Life Insurance        | (-) | \$0.47  |          |

Café Plan WH's

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\$74.94

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2019.2

## 941 Quarterly Report

- You will not be able to add the first quarter 941 report until you install 2019.2
- IRS has to finalize the report format before we can update, test and release
- 2019.2 disc will be mailed in time for you to file the quarterly 941 report before the deadline

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## 941 Quarterly Report

- 941 Federal Quarterly report should not be added until after the end of the quarter
- Online payers - always post the withholding voucher and make the online payment **first**
- Add the report and visit **ALL** of the tabs before saving and printing



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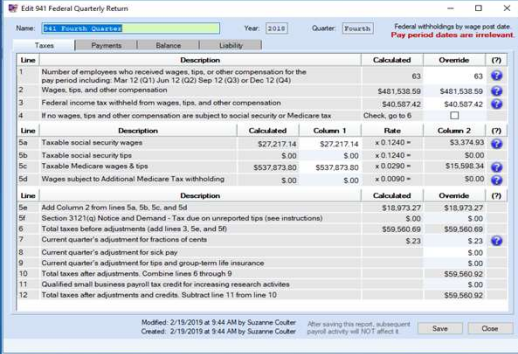
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## 941 Report Tabs



| Line | Description   | Calculated     | Overside     | (?)        |             |     |
|------|---|----------------|--------------|------------|-------------|-----|
| 1    | Number of employees who received wages, tips, or other compensation for the pay period including Mar 12 (Q1), Jun 12 (Q2), Sep 12 (Q3) or Dec 12 (Q4) | 03             | 03           |            |             |     |
| 2    | Wages, tips, and other compensation   | \$481,538.99   | \$481,538.99 |            |             |     |
| 3    | Federal income tax withheld from wages, tips, and other compensation  | \$40,587.42    | \$40,587.42  |            |             |     |
| 4    | If no wages, tips and other compensation are subject to social security or Medicare tax   | Check, go to 6 |              |            |             |     |
| Line | Description   | Calculated     | Column 1     | Rate       | Column 2    | (?) |
| 5a   | Taxable social security wages   | \$27,217.14    | \$27,217.14  | x 0.1240 = | \$3,374.93  |     |
| 5b   | Taxable social security tips  | \$ 0.00        | \$ 0.00      | x 0.1240 = | \$ 0.00     |     |
| 5c   | Taxable Medicare wages & tips   | \$537,873.80   | \$537,873.80 | x 0.0290 = | \$15,608.34 |     |
| 5d   | Wages subject to Additional Medicare Tax withholding  | \$ 0.00        | \$ 0.00      | x 0.0090 = | \$ 0.00     |     |
| Line | Description   | Calculated     | Overside     | (?)        |             |     |
| 5e   | Add Column 2 from lines 5a, 5b, 5c, and 5d  | \$18,973.27    | \$18,973.27  |            |             |     |
| 5f   | Section 3121(i)(1) Notice and Demand - Tax due on unreported tips (see instructions)  | \$ 0.00        | \$ 0.00      |            |             |     |
| 6    | Total taxes before adjustments (add lines 3, 5e, and 5f)  | \$59,560.69    | \$59,560.69  |            |             |     |
| 7    | Current quarter's adjustment for fractions of cents   | \$ 23          | \$ 23        |            |             |     |
| 8    | Current quarter's adjustment for sick pay   | \$ 0.00        | \$ 0.00      |            |             |     |
| 9    | Current quarter's adjustment for tips and group-term life insurance   | \$ 0.00        | \$ 0.00      |            |             |     |
| 10   | Total taxes after adjustments. Combine lines 6 through 9  | \$59,560.92    | \$59,560.92  |            |             |     |
| 11   | Qualified small business payroll tax credit for increasing research activities  | \$ 0.00        | \$ 0.00      |            |             |     |
| 12   | Total taxes after adjustments and credits. Subtract line 11 from line 10  | \$59,560.92    | \$59,560.92  |            |             |     |

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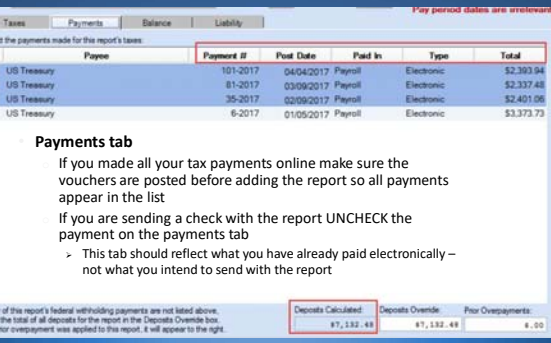
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## 941 Report Tabs



| Payee   | Payment # | Post Date  | Paid In | Type       | Total      |
|---|-----------|------------|---------|------------|------------|
| <input checked="" type="checkbox"/> US Treasury | 101-2017  | 04/04/2017 | Payroll | Electronic | \$2,393.94 |
| <input checked="" type="checkbox"/> US Treasury | 81-2017   | 03/09/2017 | Payroll | Electronic | \$2,337.48 |
| <input checked="" type="checkbox"/> US Treasury | 35-2017   | 02/09/2017 | Payroll | Electronic | \$2,421.26 |
| <input type="checkbox"/> US Treasury            | 6-2017    | 01/05/2017 | Payroll | Electronic | \$3,373.73 |

**Payments tab**

If you made all your tax payments online make sure the vouchers are posted before adding the report so all payments appear in the list

If you are sending a check with the report **UNCHECK** the payment on the payments tab

- > This tab should reflect what you have already paid electronically – not what you intend to send with the report

If any of this report's federal withholding payments are not listed above, enter the total of all deposits for the report in the Deposits Overside box. If a prior overpayment was applied to this report, it will appear to the right.

|                      |                    |                     |
|----------------------|--------------------|---------------------|
| Deposits Calculated: | Deposits Overside: | Prior Overpayments: |
| \$7,182.48           | \$7,182.48         | \$ 0.00             |

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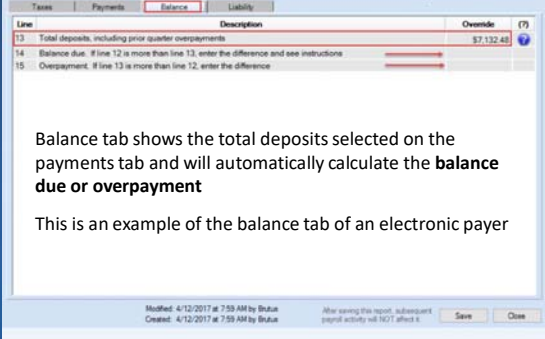
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## 941 Report Tabs



Balance tab shows the total deposits selected on the payments tab and will automatically calculate the **balance due or overpayment**

This is an example of the balance tab of an electronic payer

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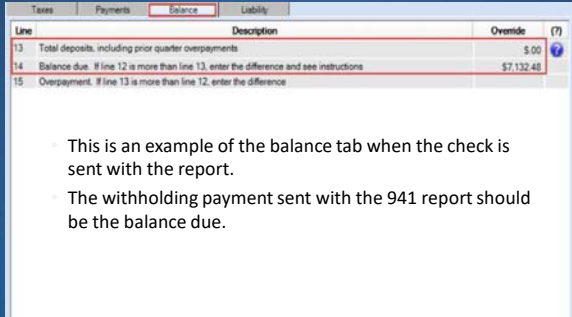
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## 941 Report Tabs



- This is an example of the balance tab when the check is sent with the report.
- The withholding payment sent with the 941 report should be the balance due.

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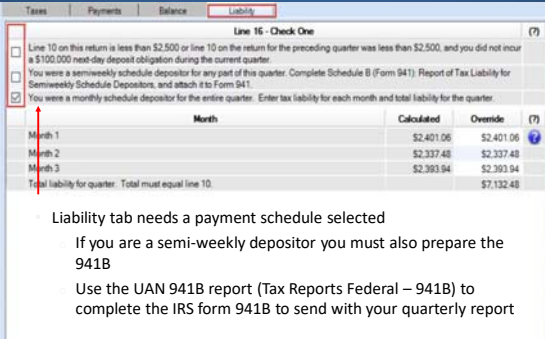
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## 941 Report Tabs



- Liability tab needs a payment schedule selected
- If you are a semi-weekly depositor you must also prepare the 941B
- Use the UAN 941B report (Tax Reports Federal – 941B) to complete the IRS form 941B to send with your quarterly report

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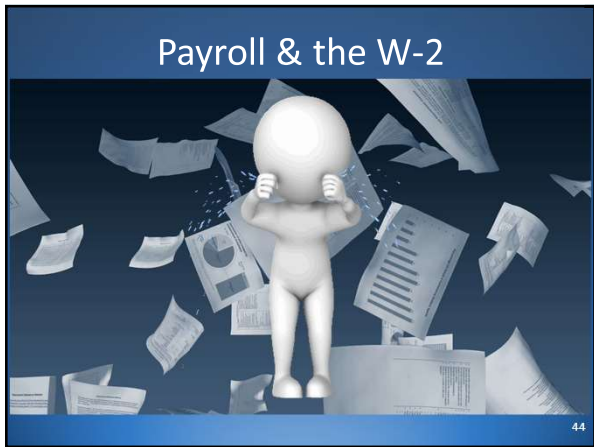
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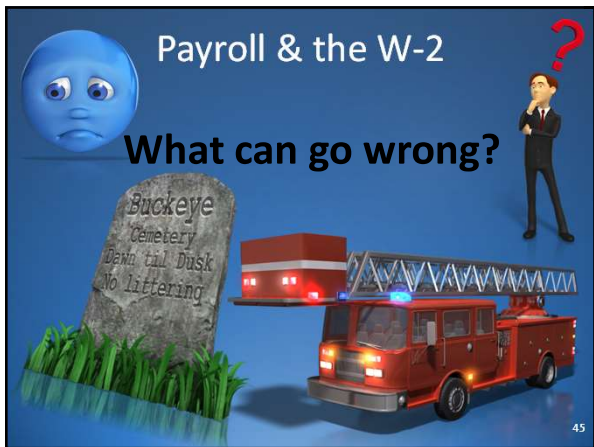
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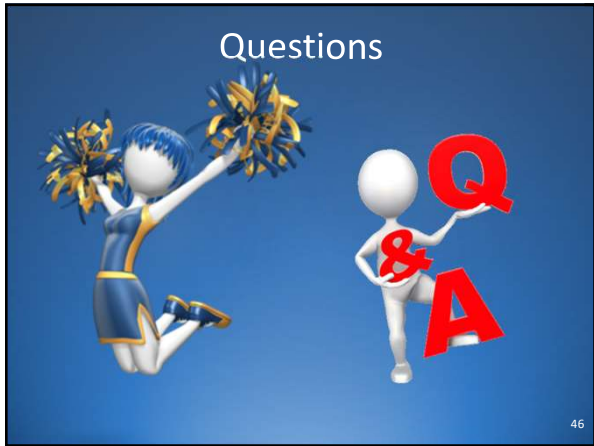
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