

Balance

Adjustment

Examples

Please read ALL of the following Instructions

- 1 Key the Agency# and Cardinal Abbreviation on the Company Line (*Example: 151 - DOA*).
- 2 Complete the prepared by and approved by section and date.
- 3 Make sure the Employee ID and Empl ID are correct.
- 4 Always choose Calendar Year (CY) for Balance ID.

Reason must be detailed and include **when, what and why** the adjustment is necessary. Not Acceptable: "To add \$1.00 to SIT Taxable" as the reason. Acceptable: "Increase SIT Taxable for CA and decrease SIT taxable for VA for ppe 3/9/2023 due to relocation of employee." Do not key the adjustment in the Reason line. You must select the correct category and put the amounts in the designated area on the form.

- 6 Review the balance screens in Cardinal to make sure you have selected the correct categories and keyed the correct adjustment amount and Month-to-Date amount.

You **MUST** send a copy of the balance screens that correspond with the adjustments you are requesting. Go to **Navigator > Payroll for North America > Periodic Payroll Events USA > Balance Reviews**

- 7 Then click on the Category you would like to view (Earnings, Deductions, or Taxes). **Only send the pages for your balance adjustment form.** Do not print and send all balances showing in Cardinal.
- 8 DOA will key exactly what is entered on the form unless it does not make sense based on the reason in which case it will be returned for correction. Please review forms before submitting.
- 9 If you are sending a revised copy put REVISED in the file name.

All adjustments made will be done in the current Qtr. On the form use the period for the original transaction but the adjustment will be made in the current period.

- 10 (*Example: If you send a balance adjustment to DOA in May to correct balances in March (1st Qtr) use March for the period and the adjustment will be made for the May period (2nd Qtr).*)

- 11 Balance adjustments that have been keyed into Cardinal cannot be deleted. To make the correction you will need to send another form and include the word REVERSE in the reason line along with the reason you are making the reversal.

- 12 You must always choose the correct Tax class from the drop down menu. Also, if the State includes a locality code it must be listed on the form in the designated area for Tax/Taxable adjustments.

- 13 For Federal and FICA adjustments select **\$U** for "State" and select the appropriate "Tax Class" for each adjustment needed.

- 14 For Adjustments to FICA Taxable Gross (FICA Med Hospital Ins & OASDI/Disability) and SUI you must also adjust No Limit Gross.

- 15 Key the **ADJUSTMENT AMOUNT** in the section "Adjustment to Month-to-Date" section.
(*Example: If the beginning amount is \$150 and you want to make an adjustment to reduce Month-to-Date by \$50.00, then key -50.00 in the Adjustment Month-to-Date. DO NOT key 100.00 in the Adjustment to Month-to-Date.*) Use the negative sign instead of parentheses for negative numbers.

This is how it should look on the adjustment form:

Adjustment Month-to-Date	<u>-50</u>
Current Month-to-Date	<u>150</u>

Note: You can reduce the Month-to-Date by more than what is in the Current Month-to-Date balance as long as it is not more than the Current YTD. The adjustment cannot result in a negative YTD amount.

- 16 If submitting a balance adjustment for a garnishment, update the Adjust Deductions tab and Adjust Garn Balance tab.

You can review the Balance Adjustments DOA keyed by going to **Navigator > Payroll for North America > Periodic Payroll Events USA > Balance Reviews**

- 17 You can also review the Balance Adjustment Report by going to **Navigator --> Payroll for North America > Periodic Payroll Events USA > Balance Adjustments > COVA Balance Adjustment Report**

- 18 Forms should be uploaded to the **Quarterly Reporting folder in SharePoint**. If you do not have access to SharePoint you may send it in a secure email.

Table of Contents

- Example 1 Garnishment balance adjustment**
- Example 2 Correct state taxable (txbl gross accumulating for two states)**
- Example 3 Unadjudicated flex for terminated employee (Balance Adjustment & Paysheet)**
- Example 4 Unadjudicated flex for terminated employee (W2C Request)**
- Example 5 Incorrect transaction for OPR Retiree**
- Example 6 ORP Retiree did not receive a W2**
- Example 7 Move state taxable from one state to another (Balance Adjustment & Paysheet)**
- Example 8 Earnings should be WSS instead of RGH**
- Example 9 Repaid sign-on bonus (HCM Reversal & Balance Adjustment)**
- Example 10 Repaid gross instead of net in the same calendar year**
- Example 11 Petty cash check**
- Example 12 Worker's comp after end of calendar year (Balance Adjustment & W2C Request)**
- Example 13 Voided check (paper check)**
- Example 14 Uncollected FICA from one agency collected at another agency**
- Example 15 Reverse imputed life transaction that should not have processed**
- Example 16 Negative balances due to healthcare refund**
- Example 17 Negative balances for imputed life (Balance Adj & W2C)**
- Example 18 Negative balance due to retirement refund (Balance Adj & W2C)**
- Example 19 Taxable Tuition Reimbursement (Education Assistance)**
- Example 20 Correct state taxable (No taxable gross, no tax taken)**

EXAMPLE 1 – Garnishment Balance Adjustment

Scenario: Employee A had a garnishment set up in error. A garnishment check was printed and sent to the agency.

- 1) Process a stop payment on the garnishment check using the “Stop Payment Request General Warrant” form located on <https://www.cardinalproject.virginia.gov> website (See attached instructions).
- 2) Once you have confirmed the stop payment was successful, upload the Balance Adjustment Form & a copy of the check to the Quarterly Reporting folder in SharePoint.
- 3) Issue a refund to the employee through the Cardinal Expense Module charging suspense account #22051401.

Deduction Balances Before Adjustment

Balance Details		1 of 53		View All	
Plan Type	00	General	Quarter	Quarter 4 (Oct - Dec)	
Benefit Plan			Period	December	
Deduction Code	GARN	Garnishment			
Deduction Class	A	After-Tax			
Deductions					
Year-to-Date		\$444.04			
Quarter-to-Date		\$444.04			
Month-to-Date		\$0.00			

Garnishment Balances Before Adjustment

Balance Details		Quarter		View All	
Plan Type	00	General Deduction	Quarter	Quarter 4 (Oct - Dec)	
Benefit Plan			Period	December	
Deduction Code	GARN				
Deduction Class	A	After-Tax			
Garnishment ID	GRN001	Writ of Garnishment			
Vendor	[REDACTED]				
Total Deductions			Garnishments		
Year-to-Date		\$444.04	Year-to-Date		\$444.04
Quarter-to-Date		\$444.04	Quarter-to-Date		\$444.04
Month-to-Date		\$0.00	Month-to-Date		\$0.00
Company Fees			Payee Fees		
Year-to-Date		\$0.00	Year-to-Date		\$0.00
Quarter-to-Date		\$0.00	Quarter-to-Date		\$0.00
Month-to-Date		\$0.00	Month-to-Date		\$0.00

Garnishment Check – Stop Payment Instructions

When you need to stop payment on a garnishment check, scan the Stop Payment form along with a copy of the check and email to rr-garnadmin@doa.virginia.gov. In the subject line of the email put “Void and the agency#”. The original check must be mailed back to DOA as well.

*******Please note: This process is only for garnishment checks!**

Mail Original Check To:

James Monroe Building
101 N. 14th St.
2nd Floor - Dept of Accounts/SPO
Richmond, VA 23219
Attn: Garnishment Dept

To Complete the Stop Payment Request Form:

- Requestor: Agency processor
- Business Unit Name: DOA - Statewide Activity - PayOps
- Business Unit ID - 99701
- Phone Number/Email Address of the agency processor

- Classification - voucher
- Cardinal Action Needed - Do Not Re-Issue/Close Liability
- Reason for request (agency will need to select)

*****The fiscal officer/designee approval will be the Garnishment Processing Supervisor at DOA (leave that section blank)**



Stop Payment Request

Department of the Treasury – General Warrant

Verify check status via the Wells Fargo CEO on-line banking system or with the Department of the Treasury via email at CHECKIT@TRS.VIRGINIA.GOV prior to requesting the stop payment.

Requestor: Your Name Here Date: 12/15/22
 Business Unit Name: DOA – Statewide Activity - PayOps Business Unit ID (5 digits): 99701
 Phone Number: (804) 123-4567 Email Address: yourname@yyy.virginia.gov
 Check Number: 1234567 Check Date: 12/01/2022 Amount: 444.04
 Payee: Norfolk General District Court

Classification (select one)

VOUCHER **EXPENSE** (Not available for Re-open/Put on Hold action)

Cardinal Action Needed (select one)

Re-Open Voucher(s) / Re-issue - Select this option if the payment was lost, mutilated, etc. and no change is required for remit information (name, address).

Re-Open Voucher(s) / Put on Hold - Select this option when remit information (name, address) needs to be updated so it can be properly delivered and/or deposited by the vendor. NOTE: This option is not available for Expense transactions.

Hold Reason: _____

Do Not Re-issue / Close Liability - Select this option when the payment should not have been processed. All accounting entries (accrual and payment) are automatically reversed.

Cardinal Processor: If Cardinal indicates a voucher or vouchers associated with this payment are PO-related, please select Yes at the Message box to unmatched the voucher(s) being closed.

Reason for Request (select one)

Never Received Destroyed Stolen
 Incorrect Payee Lost Incorrect Payee Address
 Due Diligence Issued in Error

Additional Comments: _____

Fiscal Officer / Designee Approval

Printed Name: Trenika Satterwhite Fiscal Officer's Phone #: 804-225-3065

*Signature: _____

Date: _____

*The Original Signature must be on the Stop Payment Authorization Form filed at the Department of the Treasury.

Stop Payment Request – General Warrant Must Be Emailed to Stop.Payments@TRS.virginia.gov

Treasury Use Only – Stopped Date:	Signature:
DOA Use Only – Stopped Date:	Signature:
DOA Use Only – Reviewed Date:	Signature:

Balance Adjustments Request Form

Employee Information

Employee ID 00123456700
Empl Rcd 0
First Name Employee
Last Name A
Middle Name _____

Example 1 - Garnishment Balance Adjustment

Balance Information

Company # & Abbreviation 888 - YYY *(Example: 100 - SOV)*
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Agency Use Only:

Prepared By: abcdefg Date 12/20/2022
Approved By: hijklmn Date 12/20/2022

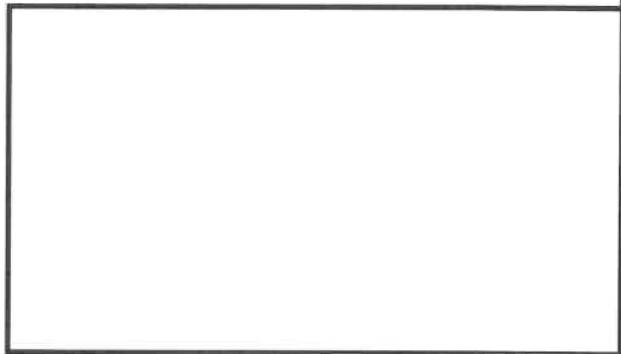
Number of Earnings Adj _____
Number of Deduction Adj 1
Number of Tax Adj _____
Number of Garnishment Adj 1

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	<u>EmployeeA</u>	Empl ID	<u>00123456700</u>
		Empl Rcd	<u>0</u>
Balance Information	Example 1 - Garnishment Balance Adjustment		
Company	<u>888 - YYY</u>		
Balance ID	<u>CY - Calendar Year</u>		
Year	<u>2022</u>		
Period	<u>12 - December</u>		

Deduction Adjustment 1

Deduction Information

Plan Typ	<u>00 - General</u>	Deduction Code	<u>GARN - Garnishment</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>A - After-Tax</u>

Reason for Adjustmer Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Deductions

Adjustment to Month-to-Date	<u>-444.04</u>
Current Month-to-Date	<u>0.00</u>

Deduction Adjustment 2

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 3

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 4

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 5

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Balance Adjustments Request Form			
Employee Name	EmployeeA	Empl ID	00123456700
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 1 - Garnishment Balance Adjustment	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		
Garnishment Adjustment 1			
Garnishment Information			
Plan Type	General Deduction	Deduction Class	A - After-Tax
Deduction Code	GARN	Garnishment ID	GRN001
Reason for Adjustment	Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances		
Deductions		Garnishments	
Adjustment to Month-to-Date	-444.04	Adjustment to Month-to-Date	-444.04
Current Month-to-Date	0.00	Current Month-to-Date	0.00
Company Fees		Payee Fees	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Garnishment Adjustment 2			
Garnishment Information			
Plan Type	General Deduction	Deduction Class	N/A - Not Applicable
Deduction Code	GARN	Garnishment ID	
Reason for Adjustment	Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances		
Deductions		Garnishments	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Company Fees		Payee Fees	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Garnishment Adjustment 3			
Garnishment Information			
Plan Type	General Deduction	Deduction Class	N/A - Not Applicable
Deduction Code	GARN	Garnishment ID	
Reason for Adjustment	Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances		
Deductions		Garnishments	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Company Fees		Payee Fees	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Garnishment Adjustment 4			
Garnishment Information			
Plan Type	General Deduction	Deduction Class	N/A - Not Applicable
Deduction Code	GARN	Garnishment ID	
Reason for Adjustment	Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances		
Deductions		Garnishments	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Company Fees		Payee Fees	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Garnishment Adjustment 5			
Garnishment Information			
Plan Type	General Deduction	Deduction Class	N/A - Not Applicable
Deduction Code	GARN	Garnishment ID	
Reason for Adjustment	Employee's garnishment was set up in error on the 12/16/22 check. The stop payment was processed successfully and the employee was issued a refund through AP. Remove YTD balances		
Deductions		Garnishments	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	
Company Fees		Payee Fees	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	

EXAMPLE 2 - State Taxable Balance Adjustment (tbl gross accumulating for two states)

Scenario: Employee B had both Maryland and Virginia state taxable gross accumulating at the same time for ppe 1/25/22 – 4/24/22. Taxable gross should have been in Maryland only. Taxable gross for Virginia must be corrected using a Balance Adjustment Form.

MD Withholding = 11,403.27

VA Withholding = 13,261.19

State Total = \$24,664.46

Federal Withholding = \$15,248.39

An adjustment must be done to reduce Virginia Withholding by \$9,416.07 (\$24,664.46 – 15,248.39)

Tax Balances Before Adjustment

	Locality	US Federal Tax Class	Withholding	Quarter Period	Quarter 2 (Apr - Jun) April
Taxes				Taxable Gross	
	Year-to-Date		\$1,619.16	Year-to-Date	\$15,248.39
	Quarter-to-Date		\$412.12	Quarter-to-Date	\$3,889.15
	Month-to-Date		\$412.12	Month-to-Date	\$3,889.15
Tips Earnings				No Limit Gross	
	Month-to-Date		\$0.00	Year-to-Date	\$0.00
				Quarter-to-Date	\$0.00
				Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

		State	MD	Maryland		
		Locality			Quarter	Quarter 2 (Apr - Jun)
		Tax Class	Withholding		Period	April
Taxes				Taxable Gross		
	Year-to-Date		\$795.30		Year-to-Date	\$11,403.27
	Quarter-to-Date		\$272.10		Quarter-to-Date	\$3,889.15
	Month-to-Date		\$272.10		Month-to-Date	\$3,889.15
Tips Earnings				No Limit Gross		
	Month-to-Date		\$0.00		Year-to-Date	\$0.00
					Quarter-to-Date	\$0.00
					Month-to-Date	\$0.00

		State	VA	Virginia		
		Locality			Quarter	Quarter 2 (Apr - Jun)
		Tax Class	Withholding		Period	April
Taxes				Taxable Gross		
	Year-to-Date		\$177.84		Year-to-Date	\$13,261.19
	Quarter-to-Date		\$0.00		Quarter-to-Date	\$1,901.95
	Month-to-Date		\$0.00		Month-to-Date	\$1,901.95
Tips Earnings				No Limit Gross		
	Month-to-Date		\$0.00		Year-to-Date	\$0.00
					Quarter-to-Date	\$0.00
					Month-to-Date	\$0.00

Balance Adjustments Request Form

Employee Information	
Employee ID	00111222200
Empl Rcd	0
First Name	Employee
Last Name	B
Middle Name	
Example 2 - State Taxable	
Balance Information	
Company # & Abbreviation	888 - YYY <i>(Example: 100 - SOV)</i>
Balance ID	CY - Calendar Year
Year	2022
Period	4 - April
Reason for Adjustment	Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA
Agency Use Only:	
Prepared By: abcdefg	Date 5/7/2022
Approved By: hijklmn	Date 5/7/2022
Number of Earnings Adj	
Number of Deduction Adj	
Number of Tax Adj	1
Number of Garnishment Adj	

SPO Use Only:			
Entered By:		Date	
Approved By:		Date	
Voucher #:		Date Keyed	
Journal #:		Date Keyed	
Balance Adj #			

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeB	Empl ID	00111222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 2 - State Taxable	
Balance ID	CY - Calendar Year		
Year	2022		
Period	4 - April		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____
 Tax (Withholding) _____

Reason for Adjustment Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-9,416.07
Current Month-to-Date	Current Month-to-Date	_____	1,901.95

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tax Adjustment 2

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee had both Maryland and Virginia state withholding taxable accumulating in both states from pp 1/25/22 - 4/24/22. Should have only had MD taxable. Correct state taxable for VA

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

EXAMPLE 3 – Unadjudicated Flex for Terminated Employee Balance Adjustment & Paysheet

Scenario: Employee C terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63 in the current year 2022.

NOTE: If the employee is deceased and passed away in the current year, you will process the unadjudicated flex as shown in this example.

If the employee is deceased and passed away in the prior year, you will need to complete a W2C Request form (See Example 4).

SPOT Transactions

Code	Description	Rate Used	Hours	Rate	Amount	Source
EPT	Employer Paid Taxes	Hourly Rate			61.77	OP

Code	Description	Rate Used	Hours	Rate	Amount	Source
UNA	Un-Adjudicated Flex	Hourly Rate			745.63	OP

Gross-Up for Employer-Paid FICA

Agency
 Employee Name
 Employee #

Steps	OASDI	HI	=	
1 Factor	6.2%	1.45%		7.65%
2 Gross-Up Factor (1-Factor)		92.35%		
3 Amount of Award/Incentive		745.63		
4 Gross Up Value		807.40		Amount of Award divided by Gross-Up Factor
5 Employer Paid Tax Earnings		61.77		This is the employer paid tax on the award plus the employer paid tax on the employer paid tax
6 EE OASDI Tax on ER Paid Tax		3.83		
7 EE HI Tax on ER Paid Tax		0.90		
8 OASDI Tax on Award/Incentive		46.23		
9 HI Tax on Award/Incentive		10.81		

***NOTE: The Paysheet and Balance Adjustment must be submitted at the same time to the appropriate Sharepoint folders.

1. Key in Cardinal

SPOT Cardinal Earnings Code	
ER Paid Tax (EPT)	61.77

To add Employer paid tax to taxable income

2. Submit Update Paysheet Request

Update Paysheet Request			Amount to put on Paysheet
***Upload to <u>Paysheet Folder</u> in SharePoint			
OASDI/Disability ER	50.06	x 2 =	100.12
FICA Med Hospital Ins ER	11.71	x 2 =	23.42

3. Submit Balance Adjustment

Balance Adjustment	
***Upload to <u>Quarterly Reporting Folder</u> in SharePoint	
OASDI/Disability ER	-50.06
FICA Med Hospital Ins ER	-11.71
OASDI/Disability EE	50.06
FICA Med Hospital Ins EE	11.71

***DOA will make a payment to the IRS for the EE tax and charge the agency

Summary

Employer Paid OASDI Tax on Award/Incentive	46.23
Employer Paid HI Tax on Award/Incentive	10.81
TOTAL Amount of Employee Tax due on Award or Incentive Paid by Employer	57.04
Employer Paid OASDI Tax on Employer Paid Tax	3.83
Employer Paid HI Tax on Employer Paid Tax	0.90
TOTAL Employee Tax due on the tax paid by Employer for Award/Incentive	4.73

Balance Adjustments Request Form

Employee Information

Employee ID 00111333300
Empl Rcd 2
First Name Employee
Last Name C
Middle Name

Example 3 - Unadjudicated Flex for terminated employee

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Agency Use Only:

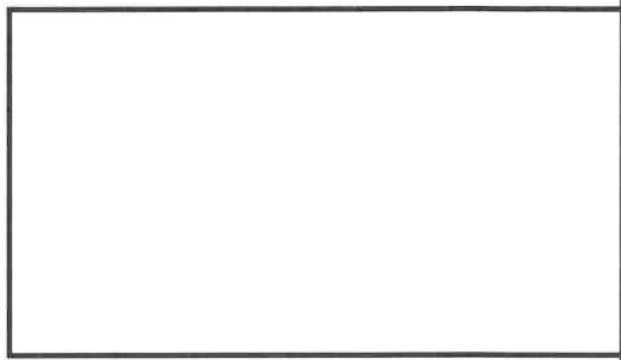
Prepared By: abcdefg Date 12/4/2022
Approved By: hijklmn Date 12/4/2022

Number of Earnings Adj
Number of Deduction Adj
Number of Tax Adj
Number of Garnishment Adj

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____
Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeC	Empl ID	00111333300
		Empl Rcd	2
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment: Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	-50.06	Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment: Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	50.06	Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment: Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	-11.71	Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment: Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	11.71	Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment: Employee terminated on 10/14/22 and had Unadjudicated Flex in the amount of \$745.63. UNA and EPT spot transactions keyed in HCM on 12/4/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date
Current Month-to-Date		Current Month-to-Date

EXAMPLE 4 – Unadjudicated Flex for Employee That Terminated Prior Year – W2C Request

Scenario: Employee D is deceased and passed away on 9/08/21 and had Unadjudicated Flex in the amount of \$302.98. The current year is 2022.

***ALWAYS send a copy of the W2 with the W2C Request Form.

Employee W2

Form W-2 Wage and Tax Statement 2021		7 Social security tips	1 Wages, tips, other comp. 64637.67	2 Federal income tax withheld 10048.72		
c Employer's name, address, and ZIP code [REDACTED]		8 Allocated tips	3 Social security wages 68383.89	4 Social security tax withheld 4239.80		
		9 [REDACTED]	5 Medicare wages and tips 68383.89	6 Medicare tax withheld 991.57		
e Employee's name, address, and ZIP code [REDACTED]		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 C [REDACTED]		
		13 Statutory employee Retirement plan Third-party sick pay [REDACTED] ✓ [REDACTED]	14 Other	12b G [REDACTED]		
		b Employer identification number (EIN) [REDACTED]		12c DD [REDACTED]		
		a Employee's social security no. [REDACTED]		12d [REDACTED]		
15 State VA	Employer's state I.D. no. [REDACTED]	16 State wages, tips, etc. 64637.67	17 State income tax 3365.18	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Copy B To Be Filed With Employee's FEDERAL Tax Return		This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008		Dept. of the Treasury - IRS Visit the IRS Web Site at www.irs.gov/efile		

Gross-Up for Employer-Paid FICA

Agency
 Employee Name
 Employee #

Steps		OASDI	HI	
1	Factor	6.2%	1.45%	= 7.65%
2	Gross-Up Factor (1-Factor)	92.35%		
3	Amount of Award/Incentive	302.98		
4	Gross Up Value	328.08		
		Amount of Award divided by Gross-Up Factor		
5	Employer Paid Tax Earnings	25.10		
		This is the employer paid tax on the award plus the employer paid tax on the employer paid tax		
6	EE OASDI Tax on ER Paid Tax	1.56		
7	EE HI Tax on ER Paid Tax	0.36		
8	OASDI Tax on Award/Incentive	18.78		
9	HI Tax on Award/Incentive	4.39		

*****NOTE: The Paysheet and Balance Adjustment must be submitted at the same time to the appropriate Sharepoint folders with a copy of this Gross-Up spreadsheet. Both forms must also be submitted BEFORE the final confirm for the calendar year.**

1. Key in Cardinal

SPOT Cardinal Earnings Code	
ER Paid Tax (EPT)	25.10

To add Employer paid tax to taxable income

2. Submit Update Paysheet Request

Update Paysheet Request			<i>Amount to put on Paysheet</i>
***Upload to <u>Paysheet Folder</u> in SharePoint			
OASDI/Disability ER	20.34	x 2 =	40.68
FICA Med Hospital Ins ER	4.75	x 2 =	9.50

3. Submit Balance Adjustment

Balance Adjustment	
***Upload to <u>Quarterly Reporting Folder</u> in SharePoint	
OASDI/Disability ER	-20.34
FICA Med Hospital Ins ER	-4.75
OASDI/Disability EE	20.34
FICA Med Hospital Ins EE	4.75

***DOA will make a payment to the IRS for the EE tax and charge the agency

Summary

Employer Paid OASDI Tax on Award/Incentive	18.78
Employer Paid HI Tax on Award/Incentive	4.39
TOTAL Amount of Employee Tax due on Award or Incentive Paid by Employer	23.17
Employer Paid OASDI Tax on Employer Paid Tax	1.56
Employer Paid HI Tax on Employer Paid Tax	0.36
TOTAL Employee Tax due on the tax paid by Employer for Award/Incentive	1.92

W-2C Request Form

Company Number & Name: 888 - YYY

Employee Name: Employee D

Employee ID#: 00111444400

Example 4 - Unadjudicated Flex Termed EE Prior Year

Correction is for Calendar Year: 2021

Amount	Reason	Impact on Taxable Wages:			
		Fed	OASDI	HI	State
		Box 1	Box 3	Box 5	Box 16
\$ -	Refund of pre-tax retirement contribution	+	n/a	n/a	+
\$ -	Repayment of wages from prior year not due to employee	n/a	-	-	n/a
\$ -	Adjustment for workers compensation received for prior year	-	-	-	-
\$ -	Imputed Life calculated in error	-	-	-	-
\$ 328.08	Adjust for undocumented Flexible Reimbursement claims	+	+	+	+
\$ -	Include taxable Fringe Benefit*	+	+	+	+
\$ -	Other taxable compensation not previously included*	+	+	+	+
\$ -	Correct employee OASDI/HI tax status - decrease taxable wages*	n/a	-	-	n/a
\$ -	Correct employee OASDI/HI tax status - increase taxable wages*	n/a	+	+	n/a
\$ -	Compensation reported in error*	-	-	-	-
\$ -	W2 issued in error*	-	-	-	-
\$ -	OASDI Maximum Reached*	n/a	-	n/a	n/a
\$ -	Correct State wages only*	n/a	n/a	n/a	+/-
\$ -	Other*				

SOCIAL SECURITY NUMBER CORRECTION	
Previously Reported	
Correct SSN	

NAME CORRECTION	
Previously Reported	
Correct Name	

***Explanation (REQUIRED):**

Unadjudicated Flex \$302.98 for deceased employee. Terminated 9/08/21. Gross up amount = \$328.08

CERTIFICATION

If submitting this W2C results in a refund or abatement of over-reported employment taxes, check the appropriate boxes as required.

You must put an X in at least one box for refunds:

Employee has been repaid or reimbursed for the overcollected OASDI tax and HI tax.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

OR

Employee will be reimbursed once refund has been received from the IRS.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

I certify that I have written consent from the employee stating that I may file this claim for the employee's share of OASDI tax and HI tax.

OR

The claim for OASDI tax and HI tax is for the employer's share only.

OR

The claim is for federal income tax, OASDI tax, HI tax or Additional HI tax that were not withheld from employee wages.

Previously Reported		Correct Information		Previously Reported		Correct Information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld		2 Federal income tax withheld	
64,637.67		64,965.75	328.08				0.00
3 Social security wages		3 Social security wages		4 Social security tax withheld		4 Social security tax withheld	
68,383.89		68,711.97	328.08	4,239.80		4,260.14	20.34 4260.14
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld		6 Medicare tax withheld	
68,383.89		68,711.97	328.08	991.57		996.32	4.75 996.32
7 Social security tips		7 Social security tips		8 Allocated tips		8 Allocated tips	
			0.00				0.00
				10 Dependent care benefits		10 Dependent care benefits	
							0.00
11 Nonqualified plans		11 Nonqualified plans		12a		12a	
			0.00				0.00
				12b		12b	
							0.00
				12c		12c	
							0.00
				12d		12d	
							0.00
Previously Reported		Correct Information		Previously Reported		Correct Information	
15 State		15 State		15 State		15 State	
Virginia - VA		Virginia - VA					
16 State wages, tips etc.		16 State wages, tips etc.		16 State wages, tips etc.		16 State wages, tips etc.	
64,637.67		64,965.75	328.08				0.00
17 State income tax		17 State income tax		17 State income tax		17 State income tax	
			0.00				0.00
18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.	
			0.00				0.00
19 Local income tax		19 Local income tax		19 Local income tax		19 Local income tax	
			0.00				0.00
20 Locality name		20 Locality name		20 Locality name		20 Locality name	

Authorized Signature

_____ (must be signed by someone with certification authority)

Date

Printed Name

EXAMPLE 5 – Correct incorrect transaction for ORP Retiree

Scenario: Incorrect EIN entered on ORP worksheet causing the adjustment to be keyed for Employee E in error. Employee E's balances are overstated and need to be reduced.

Correct Amount for Employee E:

Reported on W2 for	2022
Amount Reported in Box 1,3,5 & 12 (Code C) of W2:	\$865.20
Amount Reported in Box M of W2:	\$53.64
Amount Reported in Box M of W2:	\$12.55

Overstated Amount for Employee E:

12M	12M W2 BOX 12	Hourly Rate			87.87
12N	12N W2 BOX 12	Hourly Rate			20.55
IMP	Imputed Income	Hourly Rate			1,417.32

Balance Adjustments Request Form

Employee Information

Employee ID 00222211100
Empl Rcd 0
First Name Employee
Last Name E
Middle Name _____

Example 5 - ORP Retiree Correction

Balance Information

Company # & Abbreviation 888 - YYY *(Example: 100 - SOV)*
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Agency Use Only:

Prepared By: abcdefg Date 1/2/2023
Approved By: hijklmn Date 1/2/2023

Number of Earnings Adj 3
Number of Deduction Adj _____
Number of Tax Adj 6
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj

Adjust Earnings Balances

Balance Adjustments Request Form			
Employee Name	EmployeeE	Empl ID	00222211100
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 5 - ORP Retiree Correction	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Earnings Adjustment 1

Earnings Information

Earnings Code 12M - 12M W2 Box 12 (OASDI)
 Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be Reason for adjustment adjusted

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-87.87</u>
Current Month-to-Date _____	Current Month-to-Date <u>141.51</u>

Earnings Adjustment 2

Earnings Information

Earnings Code 12N - 12N W2 Box 12 (HI)
 Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be Reason for adjustment adjusted

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-20.55</u>
Current Month-to-Date _____	Current Month-to-Date <u>33.10</u>

Earnings Adjustment 3

Earnings Information

Earnings Code IMP - Imputed Income
 Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be Reason for adjustment adjusted

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-1,417.32</u>
Current Month-to-Date _____	Current Month-to-Date <u>2,282.52</u>

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable
 Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be Reason for adjustment adjusted

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable
 Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be Reason for adjustment adjusted

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeE	Empl ID	00222211100
		Empl Rcd	0
Balance Information		Example 5 - ORP Retiree Correction	
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment: Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date		Taxable Gross	
Current Month-to-Date		Adjustment to Month-to-Date	-1,417.32
		Current Month-to-Date	2,282.52

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	
Current Month-to-Date		Adjustment to Month-to-Date	
		Current Month-to-Date	

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment: Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date		Taxable Gross	
Current Month-to-Date		Adjustment to Month-to-Date	-1,417.32
		Current Month-to-Date	2,282.52

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	
Current Month-to-Date		Adjustment to Month-to-Date	
		Current Month-to-Date	

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment: Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	-87.87	Taxable Gross	
Current Month-to-Date	141.52	Adjustment to Month-to-Date	-1,417.32
		Current Month-to-Date	2,282.52

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	
Current Month-to-Date		Adjustment to Month-to-Date	
		Current Month-to-Date	

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment: Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date		Taxable Gross	
Current Month-to-Date		Adjustment to Month-to-Date	-1,417.32
		Current Month-to-Date	2,282.52

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	
Current Month-to-Date		Adjustment to Month-to-Date	
		Current Month-to-Date	

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment: Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	-20.55	Taxable Gross	
Current Month-to-Date	33.10	Adjustment to Month-to-Date	-1,417.32
		Current Month-to-Date	2,282.52

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	
Current Month-to-Date		Adjustment to Month-to-Date	
		Current Month-to-Date	

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	Employee E	Empl ID	00222211100
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 5 - ORP Retiree Correction	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____

Tax (Withholding) _____

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	Taxable Gross	Adjustment to Month-to-Date	<u>-1,417.32</u>
Current Month-to-Date		Current Month-to-Date	<u>2,282.52</u>

Tips Earnings

Adjustment to Month-to-Date	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Incorrect EIN entered on ORP worksheet. Adjustment should not have been keyed for Employee E. Balances are overstated and need to be adjusted

Taxes

Adjustment to Month-to-Date	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date		Current Month-to-Date	_____

EXAMPLE 6 – ORP Retiree did not receive a W2

Scenario: Employee F retired September 2020. He did not receive a W2 for 2022. Employee F has imputed income for group life and adjustment request was not submitted in time. Need to complete a W2C Request form.

Reported on W2 for:	2022
Amount Reported in Box 1, 3, 5 & 12 (Code C) of W2:	\$395.52
Amount Reported in Box M of W2:	\$24.52
Amount Reported in Box N of W2:	\$5.74

W-2C Request Form

Company Number & Name: 888 - YYY

Employee Name: Employee F

Employee ID#: 1234567

Correction is for Calendar Year: 2022

Amount	Reason	Impact on Taxable Wages:			
		Fed	OASDI	HI	State
		Box 1	Box 3	Box 5	Box 16
\$ -	Refund of pre-tax retirement contribution	+	n/a	n/a	+
\$ -	Repayment of wages from prior year not due to employee	n/a	-	-	n/a
\$ -	Adjustment for workers compensation received for prior year	-	-	-	-
\$ -	Imputed Life calculated in error	-	-	-	-
\$ -	Adjust for undocumented Flexible Reimbursement claims	+	+	+	+
\$ -	Include taxable Fringe Benefit*	+	+	+	+
\$ -	Other taxable compensation not previously included*	+	+	+	+
\$ -	Correct employee OASDI/HI tax status - decrease taxable wages*	n/a	-	-	n/a
\$ -	Correct employee OASDI/HI tax status - increase taxable wages*	n/a	+	+	n/a
\$ -	Compensation reported in error*	-	-	-	-
\$ -	W2 issued in error*	-	-	-	-
\$ -	OASDI Maximum Reached*	n/a	-	n/a	n/a
\$ -	Correct State wages only*	n/a	n/a	n/a	+/-
\$ 395.52	Other*	+	+	+	+

SOCIAL SECURITY NUMBER CORRECTION	
Previously Reported	
Correct SSN	

NAME CORRECTION	
Previously Reported	
Correct Name	

***Explanation (REQUIRED):**

ORP Retiree did not receive W2 for 2022. EE SSN is 123-45-6789 Address is 123 Broad Street Richmond, VA 23193

CERTIFICATION

If submitting this W2C results in a refund or abatement of over-reported employment taxes, check the appropriate boxes as required.

You must put an X in at least one box for refunds:

Employee has been repaid or reimbursed for the overcollected OASDI tax and HI tax.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

OR

Employee will be reimbursed once refund has been received from the IRS.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

I certify that I have written consent from the employee stating that I may file this claim for the employee's share of OASDI tax and HI tax.

OR

The claim for OASDI tax and HI tax is for the employer's share only.

OR

The claim is for federal income tax, OASDI tax, HI tax or Additional HI tax that were not withheld from employee wages.

Previously Reported	Correct Information		Previously Reported	Correct Information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation		2 Federal income tax withheld	2 Federal income tax withheld	
0.00	395.52	395.52			0.00
3 Social security wages	3 Social security wages		4 Social security tax withheld	4 Social security tax withheld	
0.00	395.52	395.52			0.00 24.52
5 Medicare wages and tips	5 Medicare wages and tips		6 Medicare tax withheld	6 Medicare tax withheld	
0.00	395.52	395.52			0.00 5.74
7 Social security tips	7 Social security tips		8 Allocated tips	8 Allocated tips	
		0.00			0.00
			10 Dependent care benefits	10 Dependent care benefits	
					0.00
11 Nonqualified plans	11 Nonqualified plans		12a C	12a C	
		0.00	0.00	395.52	395.52
			12b M	12b M	
			0.00	24.52	24.52
			12c N	12c N	
			0.00	5.74	5.74
			12d	12d	
					0.00
15 State	15 State		15 State	15 State	
Virginia - VA	Virginia - VA				
16 State wages, tips etc.	16 State wages, tips etc.		16 State wages, tips etc.	16 State wages, tips etc.	
0.00	395.52	395.52			0.00
17 State income tax	17 State income tax		17 State income tax	17 State income tax	
		0.00			0.00
18 Local wages, tips, etc.	18 Local wages, tips, etc.		18 Local wages, tips, etc.	18 Local wages, tips, etc.	
		0.00			0.00
19 Local income tax	19 Local income tax		19 Local income tax	19 Local income tax	
		0.00			0.00
20 Locality name	20 Locality name		20 Locality name	20 Locality name	

Authorized Signature _____

(must be signed by someone with certification authority)

Date _____

Printed Name _____

EXAMPLE 7 – Move State Taxable and Tax from one state to another Balance Adjustment & Update Paysheet

Scenario: Employee G taxes were set up and withheld in Maryland and should have been withheld in Virginia for May – July. Need to move SIT Taxable and Taxes

- **NOTE:** The taxes must be moved using an Update Paysheet form. This moves the taxes through payroll and ensures the taxes are paid to the correct state. Submit a balance adjustment to move the taxable gross.

Tax Balances Before Adjustment

State	MD	Maryland	Quarter	Quarter 3 (Jul - Sep)
Locality			Period	July
Tax Class	Withholding			
Taxes			Taxable Gross	
Year-to-Date	\$400.46		Year-to-Date	\$4,994.30
Quarter-to-Date	\$100.04		Quarter-to-Date	\$1,248.58
Month-to-Date	\$100.04		Month-to-Date	\$1,248.58
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00		Year-to-Date	\$0.00
			Quarter-to-Date	\$0.00
			Month-to-Date	\$0.00

State	VA	Virginia	Quarter	Quarter 3 (Jul - Sep)
Locality			Period	July
Tax Class	Withholding			
Taxes			Taxable Gross	
Year-to-Date	\$100.19		Year-to-Date	\$1,665.90
Quarter-to-Date	\$100.19		Quarter-to-Date	\$1,665.90
Month-to-Date	\$100.19		Month-to-Date	\$1,665.90
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00		Year-to-Date	\$0.00
			Quarter-to-Date	\$0.00
			Month-to-Date	\$0.00

Balance Adjustments Request Form

Employee Information	
Employee ID	00333444400
Empl Rcd	0
First Name	Employee
Last Name	G
Middle Name	
Example 7 - Move SIT Txbl from MD to VA	
Balance Information	
Company # & Abbreviation	888 - YYY <small>(Example: 100 - SOV)</small>
Balance ID	CY - Calendar Year
Year	2022
Period	7 - July
Reason for Adjustment	SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA
Agency Use Only:	
Prepared By: abcdefg	Date 7/15/2022
Approved By: hijkimn	Date 7/15/2022
Number of Earnings Adj	
Number of Deduction Adj	
Number of Tax Adj	1
Number of Garnishment Adj	

SPO Use Only:			
Entered By:	_____	Date	_____
Approved By:	_____	Date	_____
Voucher #:	_____	Date Keyed	_____
Journal #:	_____	Date Keyed	_____
<h1>Balance Adj #</h1>			

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeG	Empl ID	00333444400
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 7 - Move SIT Txbl from MD to VA	
Balance ID	CY - Calendar Year		
Year	2022		
Period	7 - July		

Tax Adjustment 1

Tax Information

State MD - Maryland Locality _____

Tax (Withholding)

Reason for Adjustment SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-4,994.30</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>1,248.58</u>

Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____

Tax (Withholding)

Reason for Adjustment SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>4,994.30</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment SIT Tax and Taxable withheld in Maryland and should have been withheld in Virginia for May - July. Paysheet submitted to refund taxes. Move Txbl from MD to VA

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

EXAMPLE 8 – Earnings should be WSS instead of RGH

Scenario: Employee H should have been paid Earnings WSS (Work Study Student) instead of RGH (Regular Time – Hourly) on the 11/16/22 check. Employee Terminated. Need to move \$331.10 from RGH to WSS. Balance Adj to correct Taxable.

- **NOTE:** FICA refunds process automatically for active employees. In some instances, the system may not process the refund. If this happens, submit a Paysheet to refund the FICA taxes.

Earnings Balances Before Adjustment

Earnings Balances			
Company	YYY	Empl Record	1
Year	2022	Balance ID	Calendar Year
Balance Details			
Quarter Quarter 4 (Oct - Dec)			
Period November			
Earnings Type RGH Regular Time - Hourly			
Hours		Earnings	
Year-to-Date	\$30.10	Year-to-Date	\$331.10
Quarter-to-Date	\$30.10	Quarter-to-Date	\$331.10
Month-to-Date	\$30.10	Month-to-Date	\$331.10
Quarter Quarter 4 (Oct - Dec)			
Period November			
Earnings Type WSS Work Study Student			
Hours		Earnings	
Year-to-Date	\$21.00	Year-to-Date	\$231.00
Quarter-to-Date	\$21.00	Quarter-to-Date	\$231.00
Month-to-Date	\$21.00	Month-to-Date	\$231.00

Tax Balances Before Adjustment

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	November
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$20.53	Year-to-Date	\$331.10
Quarter-to-Date	\$20.53	Quarter-to-Date	\$331.10
Month-to-Date	\$20.53	Month-to-Date	\$331.10
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$331.10
		Quarter-to-Date	\$331.10
		Month-to-Date	\$331.10

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	November
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$20.53	Year-to-Date	\$331.10
Quarter-to-Date	\$20.53	Quarter-to-Date	\$331.10
Month-to-Date	\$20.53	Month-to-Date	\$331.10
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$331.10
		Quarter-to-Date	\$331.10
		Month-to-Date	\$331.10

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	November
Tax Class	FICA Med Hospital Ins/EE		
Taxes		Taxable Gross	
Year-to-Date	\$4.80	Year-to-Date	\$331.10
Quarter-to-Date	\$4.80	Quarter-to-Date	\$331.10
Month-to-Date	\$4.80	Month-to-Date	\$331.10
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$331.10
		Quarter-to-Date	\$331.10
		Month-to-Date	\$331.10

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	November
Tax Class	FICA Med Hospital Ins/ER		
Taxes		Taxable Gross	
Year-to-Date	\$4.80	Year-to-Date	\$331.10
Quarter-to-Date	\$4.80	Quarter-to-Date	\$331.10
Month-to-Date	\$4.80	Month-to-Date	\$331.10
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$331.10
		Quarter-to-Date	\$331.10
		Month-to-Date	\$331.10

Tax Balances Before Adjustment (cont.)

State VA Virginia
Locality
Tax Class Unemployment ER

Quarter Quarter 4 (Oct - Dec)
Period November

Taxes

Year-to-Date	\$0.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Taxable Gross

Year-to-Date	\$331.10
Quarter-to-Date	\$331.10
Month-to-Date	\$331.10

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$331.10
Quarter-to-Date	\$331.10
Month-to-Date	\$331.10

Update Paysheets: One-Time Taxes

***Required Fields**

Date:

Company:

Paygroup:

Pay Period End Date:

Employee ID:

Name:

Reason:

Empl Rcd:

On Cycle:

Off-Cycle:

Example 8 - Move RGH to WSS

*Federal / State	Locality	*Tax Class	*One - Time Code	*Current Amount	*Correct Amount	*OK to Pay
\$U - Federal		OASDI/Disability - EE	Refund		20.53 Y	
\$U - Federal		FICA Med Hospital Ins / EE	Refund		4.8 Y	
\$U - Federal		OASDI/Disability - ER	Refund		20.53 Y	
\$U - Federal		FICA Med Hospital Ins / ER	Refund		4.8 Y	

Balance Adjustments Request Form

Employee Information

Employee ID 00333555500
Empl Rcd 1
First Name Employee
Last Name H
Middle Name _____

Example 8 - Move RGH to WSS

Balance Information

Company # & Abbreviation 888 - YYY *(Example: 100 - SOV)*
Balance ID CY - Calendar Year
Year 2022
Period 11 - November

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Agency Use Only:

Prepared By: abcdefg Date 12/1/2022
Approved By: hijklmn Date 12/1/2022

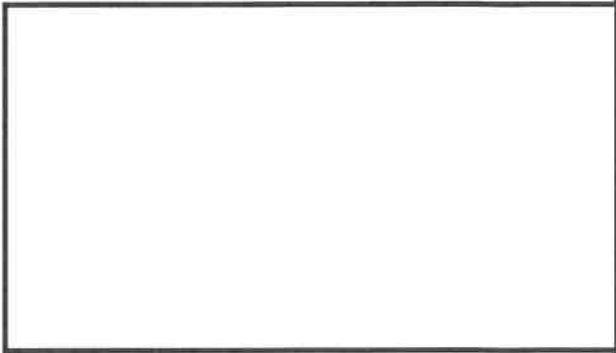
Number of Earnings Adj 2
Number of Deduction Adj _____
Number of Tax Adj 4
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Earnings Balances

Balance Adjustments Request Form			
Employee Name	EmployeeH	Empl ID	00333555500
		Empl Rcd	1
Balance Information			
Company	888 - YYY	Example 8 - Move RGH to WSS	
Balance ID	CY - Calendar Year		
Year	2022		
Period	11 - November		

Earnings Adjustment 1

Earnings Information

Earnings Code RGH - Regular Time - Hourly

Reason for adjustment: Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u>-30.10</u>	Adjustment to Month-to-Date	<u>-331.10</u>
Current Month-to-Date	<u>30.10</u>	Current Month-to-Date	<u>331.10</u>

Earnings Adjustment 2

Earnings Information

Earnings Code WSS - Work Study Student

Reason for adjustment: Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u>30.10</u>	Adjustment to Month-to-Date	<u>331.10</u>
Current Month-to-Date	<u>21.00</u>	Current Month-to-Date	<u>231.00</u>

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u></u>	Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>	Current Month-to-Date	<u></u>

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u></u>	Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>	Current Month-to-Date	<u></u>

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u></u>	Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>	Current Month-to-Date	<u></u>

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeH	Empl ID	00333555500
		Empl Rcd	1
Balance Information			
Company	888 - YYY	Example 8 - Move RGH to WSS	
Balance ID	CY - Calendar Year		
Year	2022		
Period	11 - November		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - EE) _____

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - ER) _____

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / ER) _____

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	_____
Current Month-to-Date	Current Month-to-Date	_____	_____

Tax Adjustment 5

Tax Information

State VA - Virginia Locality _____
 Tax (Unemployment ER) _____

Reason for Adjustment Employee earnings should have been paid as WSS instead of RGH on the 11/16/22 check

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____	-331.10
Current Month-to-Date	Current Month-to-Date	_____	331.10

EXAMPLE 9 – Repaid Sign-on Bonus

Scenario: Employee J received a sign-on bonus of \$3000 on the 9/16/22 check and terminated 11/5/22. Employee repaid Net of sign-on bonus with a check on 12/7/22.

- **Note:** In this example, you will not adjust Virginia Unemployment ER Taxable Gross because the employee reached the SUI Limit of \$8000.00. Only adjust No Limit Gross.
- *******Note:** In lieu of submitting a balance adjustment, you can submit a HCM Agency Repayment – Reversal Request form to have the entire payment reversed.
 - HCM Agency Repayment – Reversal Request can only be used if
 - **1)** the original payment has been made in the current calendar year
 - **2)** the agency received repayment for the full amount of the net pay on the original payment in the current calendar year
 - **3)** the agency includes documentation supporting deposit of repayment in the Cardinal Financial System
 - The reversal will back out the entire transaction gross to net as if we had stopped a direct deposit payment and processed the void.
- Submit the HCM Agency Repayment – Reversal Request form **OR** the Balance Adjustment Request form. **DO NOT SUBMIT BOTH!!!!**
- Upload the HCM Agency Repayment-Reversal Request form and supporting documentation to the Stop Payments folder in SharePoint.

Earnings Balances Before Adjustment

Earnings Balances			
Company	YYY	Empl Record	1
Year	2022	Balance ID	Calendar Year
Balance Details			
Quarter	Quarter 3 (Jul - Sep)		
Period	September		
Earnings Type	BON Non-discretionary Bonus (FLSA)		
Hours	Earnings		
Year-to-Date	\$0.00	Year-to-Date	\$3,000.00
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00

Tax Balances Before Adjustment

State	VA	Virginia	Quarter	Quarter 3 (Jul - Sep)
Locality			Period	September
Tax Class	Withholding			
Taxes				
Year-to-Date	\$559.57			
Quarter-to-Date	\$559.57			
Month-to-Date	\$0.00			
Taxable Gross				
Year-to-Date	\$11,610.39			
Quarter-to-Date	\$11,610.39			
Month-to-Date	\$0.00			
Tips Earnings				
Month-to-Date	\$0.00			
No Limit Gross				
Year-to-Date	\$11,610.39			
Quarter-to-Date	\$11,610.39			
Month-to-Date	\$0.00			

Locality	US Federal		Quarter	Quarter 3 (Jul - Sep)
Tax Class	Withholding		Period	September
Taxes				
Year-to-Date	\$980.64			
Quarter-to-Date	\$980.64			
Month-to-Date	\$0.00			
Taxable Gross				
Year-to-Date	\$11,610.39			
Quarter-to-Date	\$11,610.39			
Month-to-Date	\$0.00			
Tips Earnings				
Month-to-Date	\$0.00			
No Limit Gross				
Year-to-Date	\$11,610.39			
Quarter-to-Date	\$11,610.39			
Month-to-Date	\$0.00			

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$740.41	Year-to-Date	\$11,942.11
Quarter-to-Date	\$740.41	Quarter-to-Date	\$11,942.11
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,942.11
		Quarter-to-Date	\$11,942.11
		Month-to-Date	\$0.00

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	FICA Med Hospital Ins/EE		
Taxes		Taxable Gross	
Year-to-Date	\$173.16	Year-to-Date	\$11,942.11
Quarter-to-Date	\$173.16	Quarter-to-Date	\$11,942.11
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,942.11
		Quarter-to-Date	\$11,942.11
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$740.41	Year-to-Date	\$11,942.11
Quarter-to-Date	\$740.41	Quarter-to-Date	\$11,942.11
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,942.11
		Quarter-to-Date	\$11,942.11
		Month-to-Date	\$0.00

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	FICA Med Hospital Ins/ER		
Taxes		Taxable Gross	
Year-to-Date	\$173.16	Year-to-Date	\$11,942.11
Quarter-to-Date	\$173.16	Quarter-to-Date	\$11,942.11
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,942.11
		Quarter-to-Date	\$11,942.11
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

State VA Virginia
Locality
Tax Class Unemployment ER

Quarter Quarter 3 (Jul - Sep)
Period September

Taxes

Year-to-Date	\$0.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Taxable Gross

Year-to-Date	\$8,000.00
Quarter-to-Date	\$8,000.00
Month-to-Date	\$0.00

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$11,934.01
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00



Virginia Department of Accounts

HCM Agency Repayment - Reversal Request

This form can only be used to reverse current-year checks for which the employee has made repayment directly back to the agency

Only checks for which the net pay amount has been paid back in full can be voided.

Supporting documentation **MUST** be attached showing the full net amount of the payment has been collected and deposited to the agency's GL in Cardinal for the check to be voided.

Company Number & ID	88800 - YVY	Issue Date	9/16/2022
Pay Group	H19	Advice/Payment Number	1234789
Employee Number	00333777700	Net Pay Amount	1938
Employee Name	Employee J		

Repayment Method check Repayment Amount 1938 Repayment Deposit Date 9/19/2022

Reason For Reversal Request

EE was paid sign-on bonus in error.

Example 9 - Repaid sign-on bonus _____
 Authorized Signature _____ Date _____

Example 9 - Repaid Sign-on Bonus

Supporting Documentation of Repayment in Cardinal Financial System

Commonwealth of Virginia - Check Reconciliation Report

Run Date: [REDACTED]
 Run Time: [REDACTED]
 Report ID: [REDACTED]

On/Off Cycle CONFIRMED
 Pay Run ID : [REDACTED]

Check Number	FROM	TO	Sequence	From Chk#	To Chk#	Check Date
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Total Number of Checks: [REDACTED]
 Total Amount of Checks: [REDACTED]
 Total Number of Advices to be Printed: [REDACTED]
 Total Amount of All Direct Deposit Advices: [REDACTED]
 Total Amount of Federal Automated Deposit: [REDACTED]
 State Automated Deposit Amount for AL - Alabama: [REDACTED]
 State Automated Deposit Amount for CA - California: [REDACTED]
 State Automated Deposit Amount for CO - Colorado: [REDACTED]
 State Automated Deposit Amount for CT - Connecticut: [REDACTED]
 State Automated Deposit Amount for DC - District of Columbia: [REDACTED]
 State Automated Deposit Amount for KY - Kentucky: [REDACTED]
 State Automated Deposit Amount for MD - Maryland: [REDACTED]
 State Automated Deposit Amount for NC - North Carolina: [REDACTED]
 State Automated Deposit Amount for WV - West Virginia: [REDACTED]
 Total State Automated Deposit Amount (excluding VA): [REDACTED]
 Total Amount of VA Child Support Checks: [REDACTED]

VOIDED CHECKS				
COMPANY	EMPLID	CHECK NUMBER	CHECK AMOUNT	CHECK DATE
TOTAL [REDACTED]				

VOIDED DIRECT DEPOSITS				
COMPANY	EMPLID	CHECK NUMBER	CHECK AMOUNT	CHECK DATE
TOTAL [REDACTED]				

CHILD SUPPORT REVERSALS				
COMPANY	EMPLID	CHECK NUMBER	GARN AMOUNT	CHECK DATE
TOTAL [REDACTED]				

Example 9 - Repaid Sign-on Bonus

COMMONWEALTH OF VIRGINIA		OFFICIAL PAY RECORD
---------------------------------	---	----------------------------

Pay Group: [REDACTED]	Business Unit: [REDACTED]
Pay Begin Date: [REDACTED]	Advice #: [REDACTED]
Pay End Date: [REDACTED]	Advice Date: [REDACTED]

Employee ID: [REDACTED]	TAX DATA:	Federal	VA State
Department: [REDACTED]	Tax Status: [REDACTED]		NA
Location: [REDACTED]	Allowances: [REDACTED]		0
Job Title: [REDACTED]	Percent: [REDACTED]		
Pay Rate: [REDACTED]	Add. Amount: [REDACTED]		

HOURS AND EARNINGS					TAXES		
Description	Current	YTD		Description	Current	YTD	
	Hours	Earnings	Hours		Earnings		
REGULAR	[REDACTED]	[REDACTED]	[REDACTED]	Fed Withholding	[REDACTED]	[REDACTED]	
Overtime- Hourly Time + Half	[REDACTED]	[REDACTED]	[REDACTED]	Fed MED/EE	[REDACTED]	[REDACTED]	
				Fed OASD/EE	[REDACTED]	[REDACTED]	
				VA Withholding	[REDACTED]	[REDACTED]	
TOTAL:				TOTAL:			

BEFORE-TAX DEDUCTIONS			AFTER-TAX DEDUCTIONS			EMPLOYER PAID BENEFITS		
Description	Current	YTD	Description	Current	YTD	Description	Current	YTD
TOTAL:	0.00	0.00	TOTAL:	0.00	0.00	*TAXABLE		

Current	TOTAL GROSS	FED TAXABLE GROSS	TOTAL TAXES	TOTAL DEDUCTIONS	NET PAY
YTD	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

YEAR-TO-DATE	PAID TIME OFF	SICK LEAVE
Start Balance	0.0	0.0
+ Earned	0.0	0.0
+ Bought	0.0	0.0
- Taken	0.0	0.0
- Sold	0.0	0.0
+ Adjustments *	0.0	0.0
End Balance	0.0	0.0

NET PAY DISTRIBUTION		
Account Type	Routing Number	Deposit Amount
[REDACTED]	[REDACTED]	[REDACTED]
TOTAL:		[REDACTED]

MESSAGE:

Pay to the Order of Commonwealth of Virginia

MEMO [REDACTED]

Date: [REDACTED]

\$ [REDACTED]

Dollars

Hand Signature: [REDACTED]

Employee and Balance Information

Balance Adjustments Request Form

Employee Information

Employee ID 00333777700
Empl Rcd 1
First Name Employee
Last Name J
Middle Name _____

Example 9 - Repaid sign-on bonus

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 9 - September

Reason for Adjustment Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Agency Use Only:

Prepared By: abcdefg Date 12/8/2022
Approved By: hijklmn Date 12/8/2022

Number of Earnings Adj 1
Number of Deduction Adj _____
Number of Tax Adj 7
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj #

Empty rectangular box for additional information or signature.

Adjust Earnings Balances

Balance Adjustments Request Form			
Employee Name	EmployeeJ	Empl ID	0033377700
		Empl Rcd	1
Balance Information		Example 9 - Repaid sign-on bonus	
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Earnings Adjustment 1

Earnings Information

Earnings Code BON - Non-discretionary Bonus (FLSA)

Reason for adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-3,000.00</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Earnings Adjustment 2

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeJ	Empl ID	0033377700
		Empl Rcd	1
Balance Information			
Company	888 - YYY	Example 9 - Repaid sign-on bonus	
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____

Tax (Withholding)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes

Adjustment to Month-to-Date	-172.50	Taxable Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date	0.00		Current Month-to-Date	0.00

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	Adjustment to Month-to-Date	
Current Month-to-Date			Current Month-to-Date	

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes

Adjustment to Month-to-Date	-660.00	Taxable Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date	0.00		Current Month-to-Date	0.00

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	Adjustment to Month-to-Date	
Current Month-to-Date			Current Month-to-Date	

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes

Adjustment to Month-to-Date	-186.00	Taxable Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date	0.00		Current Month-to-Date	0.00

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date			Current Month-to-Date	0.00

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes

Adjustment to Month-to-Date	-43.50	Taxable Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date	0.00		Current Month-to-Date	0.00

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date			Current Month-to-Date	0.00

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes

Adjustment to Month-to-Date	-186.00	Taxable Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date	0.00		Current Month-to-Date	0.00

Tips Earnings

Adjustment to Month-to-Date		No Limit Gross	Adjustment to Month-to-Date	-3,000.00
Current Month-to-Date			Current Month-to-Date	0.00

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	Employee ID	Empl ID	00333777700
		Empl Rcd	1
Balance Information			
Company	888 - YYY	Example 9 - Repaid sign-on bonus	
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes	Taxable Gross
Adjustment to Month-to-Date <u>-43.50</u>	Adjustment to Month-to-Date <u>-3,000.00</u>
Current Month-to-Date <u>0.00</u>	Current Month-to-Date <u>0.00</u>

Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-3,000.00</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____

Tax (Unemployment ER)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-3,000.00</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable)

Reason for Adjustment: Employee was paid a sign-on bonus on the 9/16/22 check. EE terminated 11/5/22. Employee repaid the net of Sign on bonus on 12/7/22

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

EXAMPLE 10 – Repaid Gross instead of Net in same year

Scenario: Employee K received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid Gross instead of Net of the sign-on bonus with a check on 12/1/22. The agency refunded the taxes to the employee outside of payroll.

- *******Note:** The HCM Agency Repayment-Reversal Request form can be used in lieu of a balance adjustment (see example 9). You would still need to reimburse the employee for taxes outside of the payroll system or through a spot transaction for the total tax amount to be returned using the earnings code of NTX (Non-Taxable) so that it does not reduce the taxes a second time and does not add to the FLSA OT calculation or taxable wages. **The balance adjustment form is not needed if the Agency Reversal form is submitted prior to the final confirmation for that pay group in December.**

Earnings Balances Before Adjustment

Earnings Balances			
Company	YYY	Empl Record	0
Year	2022	Balance ID	Calendar Year
Balance Details			
Quarter		Quarter 3 (Jul - Sep)	
Period		September	
Earnings Type BON Non-discretionary Bonus (FLSA)			
Hours		Earnings	
Year-to-Date	\$0.00	Year-to-Date	\$2,000.00
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00

Tax Balances Before Adjustment

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	FICA Med Hospital Ins/EE		
Taxes		Taxable Gross	
Year-to-Date	\$169.17	Year-to-Date	\$11,666.73
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,666.73
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	FICA Med Hospital Ins/ER		
Taxes		Taxable Gross	
Year-to-Date	\$169.17	Year-to-Date	\$11,666.73
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,666.73
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$723.34	Year-to-Date	\$11,666.73
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,666.73
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$723.34	Year-to-Date	\$11,666.73
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,666.73
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	Withholding		
Taxes		Taxable Gross	
Year-to-Date	\$1,140.31	Year-to-Date	\$11,266.73
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,266.73
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

State VA Virginia		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	September
Tax Class	Unemployment ER		
Taxes		Taxable Gross	
Year-to-Date	\$0.00	Year-to-Date	\$8,000.00
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$11,659.83
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

State	VA	Virginia	Quarter	Quarter 3 (Jul - Sep)
Locality			Period	September
Tax Class	Withholding			
Taxes			Taxable Gross	
Year-to-Date	\$510.54		Year-to-Date	\$11,266.73
Quarter-to-Date	\$0.00		Quarter-to-Date	\$0.00
Month-to-Date	\$0.00		Month-to-Date	\$0.00
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00		Year-to-Date	\$11,266.73
			Quarter-to-Date	\$0.00
			Month-to-Date	\$0.00

Balance Adjustments Request Form

Employee Information

Employee ID 00333888800
Empl Rcd 0
First Name Employee
Last Name K
Middle Name

Example 10 - Repaid Gross instead of Net

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 9 - September

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Agency Use Only:

Prepared By: abcdefg Date 12/5/2022
Approved By: hijklmno Date 12/5/2022

Number of Earnings Adj 1
Number of Deduction Adj
Number of Tax Adj 7
Number of Garnishment Adj

SPO Use Only:

Entered By: Date
Approved By: Date

Voucher #: Date Keyed
Journal #: Date Keyed

Balance Adj #

Adjust Earnings Balances

Employee Name		Balance Adjustments Request Form	
EmployeeK	Empl ID	0033888800	
	Empl Rcd	0	
Balance Information			
Company	888 - YYY	Example 10 - Repaid Gross instead of Net	
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Earnings Adjustment 1

Earnings Information

Earnings Code BON - Non-discretionary Bonus (FLSA)
 Reason for adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-2,000.00</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Earnings Adjustment 2

Earnings Information

Earnings Code N/A - Not Applicable
 Reason for adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable
 Reason for adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable
 Reason for adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable
 Reason for adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeK	Empl ID	0033388800
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 10 - Repaid Gross instead of Net	
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>-161.58</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>-29.00</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>-29.00</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>-124.00</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>-124.00</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeK	Empl ID	00333888800
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 10 - Repaid Gross Instead of Net	
Balance ID	CY - Calendar Year		
Year	2022		
Period	9 - September		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____

Tax (Withholding) _____

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	<u>-82.88</u>	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	<u>0.00</u>	Current Month-to-Date	<u>0.00</u>

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____

Tax (Unemployment ER) _____

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-2,000.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>0.00</u>

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received a sign-on bonus on the 9/16/22 check and terminated 10/5/22. Employee repaid the Gross instead of the Net with a check on 12/1/22. The agency has refunded the taxes to the employee outside of payroll

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

EXAMPLE 11 – Petty Cash Check

Scenario: Employee L is an hourly employee and received a petty cash check dated 12/30/22
(Note: if the check is dated in January it must be included in 2023 wages through payroll).
 Earnings of \$687.40 RGH (Regular Time-Hourly) and \$22.20 DFH (Differential Hourly) need to be included in 2022 W2 so taxable wages and taxes are updated.

Earnings Balances Before Adjustment

Earnings Balances			
Company	YYY	Empl Record	0
Year	2022	Balance ID	Calendar Year
Balance Details			
Quarter Quarter 4 (Oct - Dec)			
Period December			
Earnings Type DFH Differential Hourly			
Hours		Earnings	
Year-to-Date	\$0.00	Year-to-Date	\$333.00
Quarter-to-Date	\$0.00	Quarter-to-Date	\$333.00
Month-to-Date	\$0.00	Month-to-Date	\$145.50
Quarter Quarter 4 (Oct - Dec)			
Period December			
Earnings Type RGH Regular Time - Hourly			
Hours		Earnings	
Year-to-Date	\$1,032.70	Year-to-Date	\$21,761.39
Quarter-to-Date	\$300.20	Quarter-to-Date	\$7,216.19
Month-to-Date	\$141.20	Month-to-Date	\$3,466.47

Tax Balances Before Adjustment

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	FICA Med Hospital Ins/EE		
Taxes		Taxable Gross	
Year-to-Date	\$443.10	Year-to-Date	\$30,558.29
Quarter-to-Date	\$112.37	Quarter-to-Date	\$7,749.44
Month-to-Date	\$53.05	Month-to-Date	\$3,658.47
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$30,558.29
		Quarter-to-Date	\$7,749.44
		Month-to-Date	\$3,658.47

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	FICA Med Hospital Ins/ER		
Taxes		Taxable Gross	
Year-to-Date	\$443.10	Year-to-Date	\$30,558.29
Quarter-to-Date	\$112.37	Quarter-to-Date	\$7,749.44
Month-to-Date	\$53.05	Month-to-Date	\$3,658.47
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$30,558.29
		Quarter-to-Date	\$7,749.44
		Month-to-Date	\$3,658.47

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$1,894.61	Year-to-Date	\$30,558.29
Quarter-to-Date	\$480.46	Quarter-to-Date	\$7,749.44
Month-to-Date	\$226.82	Month-to-Date	\$3,658.47
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$30,558.29
		Quarter-to-Date	\$7,749.44
		Month-to-Date	\$3,658.47

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$1,894.61	Year-to-Date	\$30,558.29
Quarter-to-Date	\$480.46	Quarter-to-Date	\$7,749.44
Month-to-Date	\$226.82	Month-to-Date	\$3,658.47
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$30,558.29
		Quarter-to-Date	\$7,749.44
		Month-to-Date	\$3,658.47

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	Withholding		
Taxes		Taxable Gross	
Year-to-Date	\$485.97	Year-to-Date	\$30,558.29
Quarter-to-Date	\$272.72	Quarter-to-Date	\$7,749.44
Month-to-Date	\$153.94	Month-to-Date	\$3,658.47
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$22,808.85
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

State	VA	Virginia	Quarter	Quarter 4 (Oct - Dec)
Locality			Period	December
Tax Class	Withholding			
Taxes		Taxable Gross		
Year-to-Date	\$0.00	Year-to-Date	\$30,558.29	
Quarter-to-Date	\$0.00	Quarter-to-Date	\$7,749.44	
Month-to-Date	\$0.00	Month-to-Date	\$3,658.47	
Tips Earnings		No Limit Gross		
Month-to-Date	\$0.00	Year-to-Date	\$22,808.85	
		Quarter-to-Date	\$0.00	
		Month-to-Date	\$0.00	

Tax Balances Before Adjustment (cont.)

State VA Virginia
Locality
Tax Class Unemployment ER

Quarter Quarter 4 (Oct - Dec)
Period December

Taxes

Year-to-Date	\$0.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Taxable Gross

Year-to-Date	\$8,000.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$30,558.29
Quarter-to-Date	\$7,749.44
Month-to-Date	\$3,658.47

Balance Adjustments Request Form

Employee Information

Employee ID 00444499900
Empl Rcd 0
First Name Employee
Last Name L
Middle Name _____

Example 11 - Petty Cash Check

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Agency Use Only:

Prepared By: abcdefg Date 1/2/2023
Approved By: hijklmn Date 1/2/2023

Number of Earnings Adj 2
Number of Deduction Adj _____
Number of Tax Adj 7
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj

Adjust Earnings Balances

Employee Name		Balance Adjustments Request Form	
EmployeeL		Empl ID	00444499900
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 11 - Petty Cash Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Earnings Adjustment 1

Earnings Information

Earnings Code RGH - Regular Time - Hourly

Reason for adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Hours	Gross Earnings
Adjustment to Month-to-Date <u>28.0</u>	Adjustment to Month-to-Date <u>687.40</u>
Current Month-to-Date <u>141.2</u>	Current Month-to-Date <u>3,466.47</u>

Earnings Adjustment 2

Earnings Information

Earnings Code DFH - Differential Hourly

Reason for adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>22.20</u>
Current Month-to-Date _____	Current Month-to-Date <u>145.50</u>

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeL	Empl ID	00444499900
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 11 - Petty Cash Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>10.29</u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u>53.05</u>	Current Month-to-Date	<u>3,658.47</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>3,658.47</u>

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / ER) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>10.29</u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u>53.05</u>	Current Month-to-Date	<u>3,658.47</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>3,658.47</u>

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - EE) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>44.00</u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u>226.82</u>	Current Month-to-Date	<u>3,658.47</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>3,658.47</u>

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - ER) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u>44.00</u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u>226.82</u>	Current Month-to-Date	<u>3,658.47</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>3,658.47</u>

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____
 Tax (Withholding) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes

		Taxable Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>3,658.47</u>

Tips Earnings

		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u> </u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u> </u>

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeL	Empl ID	00444499900
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 11 - Petty Cash Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____
 Tax (Withholding) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>3,658.47</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____
 Tax (Unemployment ER) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>709.60</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>3,658.47</u>

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received petty cash check for the 12/30/22 check date. Need to included earnings and taxes in 2022 W2

Taxes		Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

EXAMPLE 12 – Worker’s Comp after end of calendar year

Scenario: Employee M received late worker’s comp approval after the end of the calendar year. The attached balance adjustment form was submitted at year end before W2’s were processed for the year.

NOTE: If the worker’s comp adjustment is for a previous year and a W2 has already been issued for that year, the agency must submit a W2C Request form instead of a balance adjustment.

Earnings Balances before adjustment

Earnings Balances			
Company	YYY	Empl Record	0
Year	2022	Balance ID	Calendar Year
Balance Details			
Quarter		Quarter 4 (Oct - Dec)	
Period		December	
Earnings Type		RGS Regular Time - Salaried	
Hours		Earnings	
Year-to-Date	\$0.00	Year-to-Date	\$63,332.21
Quarter-to-Date	\$0.00	Quarter-to-Date	\$10,586.87
Month-to-Date	\$0.00	Month-to-Date	\$1,183.48
Quarter		Quarter 4 (Oct - Dec)	
Period		December	
Earnings Type		STD VSDP Benefits	
Hours		Earnings	
Year-to-Date	\$0.00	Year-to-Date	\$4,959.07
Quarter-to-Date	\$0.00	Quarter-to-Date	\$4,959.07
Month-to-Date	\$0.00	Month-to-Date	\$4,959.07

Tax Balances before adjustment

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	FICA Med Hospital Ins/EE		
Taxes		Taxable Gross	
Year-to-Date	\$1,198.45	Year-to-Date	\$82,651.43
Quarter-to-Date	\$360.45	Quarter-to-Date	\$24,858.22
Month-to-Date	\$216.78	Month-to-Date	\$14,950.15
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$82,651.43
		Quarter-to-Date	\$24,858.22
		Month-to-Date	\$14,950.15

US Federal		Quarter	Quarter 4 (Oct - Dec)
Locality		Period	December
Tax Class	FICA Med Hospital Ins/ER		
Taxes		Taxable Gross	
Year-to-Date	\$1,198.45	Year-to-Date	\$82,651.43
Quarter-to-Date	\$360.45	Quarter-to-Date	\$24,858.22
Month-to-Date	\$216.78	Month-to-Date	\$14,950.15
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$82,651.43
		Quarter-to-Date	\$24,858.22
		Month-to-Date	\$14,950.15

US Federal
Locality
Tax Class OASDI/Disability - EE

Quarter Quarter 4 (Oct - Dec)
Period December

Taxes

Year-to-Date	\$5,124.39
Quarter-to-Date	\$1,541.21
Month-to-Date	\$926.91

Taxable Gross

Year-to-Date	\$82,651.43
Quarter-to-Date	\$24,858.22
Month-to-Date	\$14,950.15

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$82,651.43
Quarter-to-Date	\$24,858.22
Month-to-Date	\$14,950.15

US Federal
Locality
Tax Class OASDI/Disability - ER

Quarter Quarter 4 (Oct - Dec)
Period December

Taxes

Year-to-Date	\$5,124.39
Quarter-to-Date	\$1,541.21
Month-to-Date	\$926.91

Taxable Gross

Year-to-Date	\$82,651.43
Quarter-to-Date	\$24,858.22
Month-to-Date	\$14,950.15

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$82,651.43
Quarter-to-Date	\$24,858.22
Month-to-Date	\$14,950.15

US Federal
Locality
Tax Class Withholding

Quarter Quarter 4 (Oct - Dec)
Period December

Taxes

Year-to-Date	\$8,135.10
Quarter-to-Date	\$2,821.82
Month-to-Date	\$1,962.35

Taxable Gross

Year-to-Date	\$77,785.33
Quarter-to-Date	\$23,572.36
Month-to-Date	\$14,307.22

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$16,535.10
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

State VA Virginia
Locality
Tax Class Withholding

Quarter Quarter 4 (Oct - Dec)
Period December

Taxes

Year-to-Date	\$3,940.90
Quarter-to-Date	\$1,222.07
Month-to-Date	\$756.71

Taxable Gross

Year-to-Date	\$77,785.33
Quarter-to-Date	\$23,572.36
Month-to-Date	\$14,307.22

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$16,535.10
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Balance Adjustments Request Form

Employee Information

Employee ID 004445555500
Empl Rcd 0
First Name Employee
Last Name M
Middle Name

Example 12 - Workers comp after year end

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Agency Use Only:

Prepared By: abcdefg Date 1/3/2023
Approved By: hijklmno Date 1/3/2023

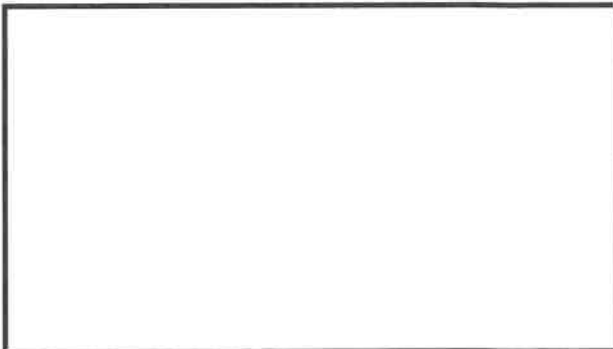
Number of Earnings Adj 4
Number of Deduction Adj
Number of Tax Adj 6
Number of Garnishment Adj

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Earnings Balances

Balance Adjustments Request Form			
Employee Name	EmployeeM	Empl ID	00444555500
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 12 - Workers comp after year end	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Earnings Adjustment 1

Earnings Information

Earnings Code RGS - Regular Time - Salaried

Reason for adjustment: Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-2,443.68</u>
Current Month-to-Date _____	Current Month-to-Date <u>1,183.48</u>

Earnings Adjustment 2

Earnings Information

Earnings Code STD - VSDP Benefits

Reason for adjustment: Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-4,959.07</u>
Current Month-to-Date _____	Current Month-to-Date <u>4,959.07</u>

Earnings Adjustment 3

Earnings Information

Earnings Code WCP - Workers Comp

Reason for adjustment: Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>5,803.14</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Earnings Adjustment 4

Earnings Information

Earnings Code WCL - VSDP Work Comp Pay

Reason for adjustment: Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>1,599.06</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeM	Empl ID	004445555500
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 12 - Workers comp after year end	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes		Taxable Gross	
Adjustment to Month-to-Date	-107.33	Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date	216.78	Current Month-to-Date	14,950.15
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date		Current Month-to-Date	14,950.15

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes		Taxable Gross	
Adjustment to Month-to-Date	-107.33	Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date	216.78	Current Month-to-Date	14,950.15
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date		Current Month-to-Date	14,950.15

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes		Taxable Gross	
Adjustment to Month-to-Date	-458.94	Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date	926.91	Current Month-to-Date	14,950.15
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date		Current Month-to-Date	14,950.15

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes		Taxable Gross	
Adjustment to Month-to-Date	-458.94	Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date	926.91	Current Month-to-Date	14,950.15
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date		Current Month-to-Date	14,950.15

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes		Taxable Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-7,402.20
Current Month-to-Date		Current Month-to-Date	14,307.22
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeM	Empl ID	004446555500
		Empl Red	0
Balance Information			
Company	868 - YYY	Example 12 - Workers comp after year end	
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____
 Tax (Withholding) _____

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	-7,402.20
Current Month-to-Date _____	Current Month-to-Date _____	14,307.22

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____
 Tax (Unemployment ER) _____

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	-7,402.20
Current Month-to-Date _____	Current Month-to-Date _____	

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee received late workers compensation approval after the end of the calendar year. WC check for period 9/11/22 - 12/26/22

Taxes

	Taxable Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____	
Current Month-to-Date _____	Current Month-to-Date _____	

W-2C Request Form

Company Number & Name: 888 - YYY
 Employee Name: Employee M
 Employee ID#: 00444555500
 Employee Social Security #: 123-45-6789 Example 12: Worker's Comp adjustment
 Correction is for Calendar Year: 2022

Amount	Reason	Impact on Taxable Wages:			
		Fed	OASDI	HI	State
		Box 1	Box 3	Box 5	Box 16
\$ -	Refund of pre-tax retirement contribution	+	n/a	n/a	+
\$ -	Repayment of wages from prior year not due to employee	n/a	-	-	n/a
\$ 7,402.20	Adjustment for workers compensation received for prior year	-	-	-	-
\$ -	Imputed Life calculated in error	-	-	-	-
\$ -	Adjust for undocumented Flexible Reimbursement claims	+	+	+	+
\$ -	Include taxable Fringe Benefit*	+	+	+	+
\$ -	Other taxable compensation not previously included*	+	+	+	+
\$ -	Correct employee OASDI/HI tax status - decrease taxable wages*	n/a	-	-	n/a
\$ -	Correct employee OASDI/HI tax status - increase taxable wages*	n/a	+	+	n/a
\$ -	Compensation reported in error*	-	-	-	-
\$ -	W2 issued in error*	-	-	-	-
\$ -	OASDI Maximum Reached*	n/a	-	n/a	n/a
\$ -	Correct State wages only*	n/a	n/a	n/a	+/-
\$ -	Other*				

SOCIAL SECURITY NUMBER CORRECTION	
Previously Reported	
Correct SSN	

NAME CORRECTION	
Previously Reported	
Correct Name	

***Explanation (REQUIRED):**

Employee received late worker's comp approval for 9/11/22 - 12/26/22. Wages were originally paid as regular and STD instead of worker's comp.

CERTIFICATION

If submitting this W2C results in a refund or abatement of over-reported employment taxes, check the appropriate boxes as required.

You must put an X in at least one box for refunds:

5a. Employee has been repaid or reimbursed for the overcollected OASDI tax and HI tax.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

OR

5b. Employee will be reimbursed once refund has been received from the IRS.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

I certify that I have written consent from the employee stating that I may file this claim for the employee's share of OASDI tax and HI tax.

OR

5c. The claim for OASDI tax and HI tax is for the employer's share only.

OR

5d. The claim is for federal income tax, OASDI tax, HI tax or Additional HI tax that were not withheld from employee wages.

Previously Reported		Correct Information				Previously Reported		Correct Information			
1 Wages, tips, other compensation		1 Wages, tips, other compensation				2 Federal income tax withheld		2 Federal income tax withheld			
77,785.33		70,383.13		-7402.20						0.00	
3 Social security wages		3 Social security wages				4 Social security tax withheld		4 Social security tax withheld			
82,651.43		75,249.23		-7402.20		5,124.39		4,665.45		-458.94	4665.45
5 Medicare wages and tips		5 Medicare wages and tips				6 Medicare tax withheld		6 Medicare tax withheld			
82,651.43		75,249.23		-7402.20		1,198.45		1,091.11		-107.34	1091.11
7 Social security tips		7 Social security tips				8 Allocated tips		8 Allocated tips			
				0.00						0.00	
						10 Dependent care benefits		10 Dependent care benefits			
										0.00	
11 Nonqualified plans		11 Nonqualified plans				12a	Code:	12a	Code:		
				0.00			0.00		0.00	0.00	
						12b	Code:	12b	Code:		
							0.00		0.00	0.00	
						12c	Code:	12c	Code:		
							0.00		0.00	0.00	
						12d	Code:	12d	Code:		
							0.00		0.00	0.00	
15 State		15 State				15 State		15 State			
Virginia - VA		Virginia - VA									
16 State wages, tips etc.		16 State wages, tips etc.				16 State wages, tips etc.		16 State wages, tips etc.			
77,785.33		70,383.13		-7402.20						0.00	
17 State income tax		17 State income tax				17 State income tax		17 State income tax			
				0.00						0.00	
18 Local wages, tips, etc.		18 Local wages, tips, etc.				18 Local wages, tips, etc.		18 Local wages, tips, etc.			
				0.00						0.00	
19 Local income tax		19 Local income tax				19 Local income tax		19 Local income tax			
				0.00						0.00	
20 Locality name		20 Locality name				20 Locality name		20 Locality name			

Authorized Signature

_____ (must be signed by someone with certification authority)

Date

Printed Name

EXAMPLE 13 – Voided Check (paper check)

Scenario: Employee N should not have received 1/14/22 paper check. A Stop Payment Request form and paper check was sent to SPO in same calendar year.

******Note:** If the paper check and stop payment are sent to SPO in the same year and prior to final confirmation for that pay group in December, then it will be processed as a reversal through payroll and no balance adjustment is needed.

1/14/22 Paycheck

Pay Group: SMI- Pay Begin Date: 12/25/2021 Pay End Date: 01/09/2022		Business Unit: ██████████ Check #: ██████████ Check Date: 01/14/2022									
Employee ID: ██████████ Department: ██████████ Location: ██████████ Job Title: ██████████ Pay Rate: \$1,365.00 Semimonthly		TAX DATA: Federal VA State Tax Status: Single N/A Allowances: N/A 0 Percent: N/A Addl. Amount:									
HOURS AND EARNINGS											
Description	Current Hours	Earnings	YTD Hours	Earnings							
VRS Contribution Base		2,047.50		1,365.00							
REGULAR		934.50	80.00	1,365.00							
TOTAL:		-16.00	1,365.00	80.00	1,365.00						
TAXES											
Description	Current	YTD	Description	Current	YTD						
Fed Withholding	84.57	84.57	Fed Withholding	84.57	84.57						
Fed MED/EE	19.82	19.82	Fed MED/EE	19.82	19.82						
Fed OASDI/EE	84.73	84.73	Fed OASDI/EE	84.73	84.73						
VA Withholding	53.05	53.05	VA Withholding	53.05	53.05						
TOTAL:		242.17	TOTAL:		242.17						
BEFORE-TAX DEDUCTIONS		AFTER-TAX DEDUCTIONS		EMPLOYER PAID BENEFITS							
Description	Current	YTD	Description	Current	YTD						
HVRMDB	54.60	54.60									
HYB MDC	13.65	13.65									
TOTAL:		68.25	68.25	TOTAL:							
		0.00		0.00							
				*TAXABLE							
TOTAL GROSS		FED TAXABLE GROSS		TOTAL TAXES		TOTAL DEDUCTIONS		NET PAY			
Current	1,365.00	1,298.35	242.17	68.25	1,054.58						
YTD	1,365.00	1,298.35	242.17	68.25	1,054.58						
YEAR-TO-DATE			PAID TIME OFF			SICK LEAVE			NET PAY DISTRIBUTION		
Start Balance	0.0	0.0	Payment Type	Account Type	Routing Number	Amount					
+ Earned	0.0	0.0	██████████	Issue Chk		1,054.58					
+ Bought	0.0	0.0									
- Taken	0.0	0.0									
- Sold	0.0	0.0									
+ Adjustments	0.0	0.0									
End Balance	0.0	0.0	TOTAL:			1,054.58					

Earnings Balances Before Adjustment

Quarter	Quarter 1 (Jan - Mar)	
Period	January	
Earnings Type	HOL	Holiday Time
Hours		
Year-to-Date	16.00	
Quarter-to-Date	16.00	
Month-to-Date	16.00	
Earnings		
Year-to-Date		\$252.00
Quarter-to-Date		\$252.00
Month-to-Date		\$252.00

Quarter	Quarter 1 (Jan - Mar)	
Period	January	
Earnings Type	RGS	Regular Time - Salaried
Hours		
Year-to-Date	56.00	
Quarter-to-Date	56.00	
Month-to-Date	56.00	
Earnings		
Year-to-Date		\$1,113.00
Quarter-to-Date		\$1,113.00
Month-to-Date		\$1,113.00

Quarter	Quarter 1 (Jan - Mar)	
Period	January	
Earnings Type	VRS	VRS Contribution Base
Hours		
Year-to-Date	0.00	
Quarter-to-Date	0.00	
Month-to-Date	0.00	
Earnings		
Year-to-Date		\$1,365.00
Quarter-to-Date		\$1,365.00
Month-to-Date		\$1,365.00

Deduction Balances Before Adjustment

Plan Type	7Z	Hybrid MDC	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	HMC100	Hybrid Mand DC 1% w/ER Match	Period	January
Deduction Code	HYBMDC	Hybrid Mandatory DC		
Deduction Class	N	Nontaxable Benefit		
Deductions				
Year-to-Date		\$13.65		
Quarter-to-Date		\$13.65		
Month-to-Date		\$13.65		

Deduction Balances Before Adjustment (cont.)

Plan Type	7Z	Hybrid MDC	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	HMC100	Hybrid Mand DC 1% w/ER Match	Period	January
Deduction Code	HYBMDC	Hybrid Mandatory DC		
Deduction Class	B	Before-Tax		

Deductions

Year-to-Date	\$13.65
Quarter-to-Date	\$13.65
Month-to-Date	\$13.65

Plan Type	7Y	VSDP LTD	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	VSDPR	LTD/VSDP-Regular	Period	January
Deduction Code	SDLTDR	VSDP LTD		
Deduction Class	N	Nontaxable Benefit		

Deductions

Year-to-Date	\$8.33
Quarter-to-Date	\$8.33
Month-to-Date	\$8.33

Plan Type	7X	Ret Hlth	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	RTCRRD	Retiree Health Credit-Regular	Period	January
Deduction Code	RETHCR	Retiree Health Credit		
Deduction Class	N	Nontaxable Benefit		

Deductions

Year-to-Date	\$15.29
Quarter-to-Date	\$15.29
Month-to-Date	\$15.29

Plan Type	7W	Group Life	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	GTLR	Group Term Life-Regular	Period	January
Deduction Code	GRPLFR	Group Term Life		
Deduction Class	N	Nontaxable Benefit		

Deductions

Year-to-Date	\$18.29
Quarter-to-Date	\$18.29
Month-to-Date	\$18.29

Deduction Balances Before Adjustment (cont.)

Plan Type	7V	Hybrid Ret	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	HBDBER	Hybrid VRS DB Employer Match	Period	January
Deduction Code	HBDBER	Hybrid Retirement		
Deduction Class	N	Nontaxable Benefit		

Deductions

Year-to-Date	\$183.73
Quarter-to-Date	\$183.73
Month-to-Date	\$183.73

Plan Type	70	Retirmt DB	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	HVRMDB	VRS Hyb Mand. Defined Benefit	Period	January
Deduction Code	HVRMDB	VRS Hybrid Defined Benefit		
Deduction Class	N	Nontaxable Benefit		

Deductions

Year-to-Date	\$183.73
Quarter-to-Date	\$183.73
Month-to-Date	\$183.73

Plan Type	70	Retirmt DB	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	HVRMDB	VRS Hyb Mand. Defined Benefit	Period	January
Deduction Code	HVRMDB	VRS Hybrid Defined Benefit		
Deduction Class	B	Before-Tax		

Deductions

Year-to-Date	\$54.60
Quarter-to-Date	\$54.60
Month-to-Date	\$54.60

Plan Type	23	Imp Life	Quarter	Quarter 1 (Jan - Mar)
Benefit Plan	IMPLIF	Imputed Life Insurance Income	Period	January
Deduction Code	IMPLIF	Imputed Life		
Deduction Class	T	Taxable Benefit		

Deductions

Year-to-Date	\$1.60
Quarter-to-Date	\$1.60
Month-to-Date	\$1.60

Tax Balances Before Adjustment

State		VA	Virginia	Quarter		Quarter 1 (Jan - Mar)
Locality				Period		January
Tax Class	Withholding					
Taxes			Taxable Gross			
Year-to-Date	\$53.05	Year-to-Date	\$1,298.35			
Quarter-to-Date	\$53.05	Quarter-to-Date	\$1,298.35			
Month-to-Date	\$53.05	Month-to-Date	\$1,298.35			
Tips Earnings			No Limit Gross			
Month-to-Date	\$0.00	Year-to-Date	\$0.00			
		Quarter-to-Date	\$0.00			
		Month-to-Date	\$0.00			

State		VA	Virginia	Quarter		Quarter 1 (Jan - Mar)
Locality				Period		January
Tax Class	Unemployment ER					
Taxes			Taxable Gross			
Year-to-Date	\$0.00	Year-to-Date	\$1,365.00			
Quarter-to-Date	\$0.00	Quarter-to-Date	\$1,365.00			
Month-to-Date	\$0.00	Month-to-Date	\$1,365.00			
Tips Earnings			No Limit Gross			
Month-to-Date	\$0.00	Year-to-Date	\$1,365.00			
		Quarter-to-Date	\$1,365.00			
		Month-to-Date	\$1,365.00			

Locality		US Federal		Quarter		Quarter 1 (Jan - Mar)
Tax Class	Withholding			Period		January
Taxes			Taxable Gross			
Year-to-Date	\$84.57	Year-to-Date	\$1,298.35			
Quarter-to-Date	\$84.57	Quarter-to-Date	\$1,298.35			
Month-to-Date	\$84.57	Month-to-Date	\$1,298.35			
Tips Earnings			No Limit Gross			
Month-to-Date	\$0.00	Year-to-Date	\$0.00			
		Quarter-to-Date	\$0.00			
		Month-to-Date	\$0.00			

Tax Balances Before Adjustment (cont.)

		US Federal	Quarter	Quarter 1 (Jan - Mar)
		Locality	Period	January
		Tax Class	OASDI/Disability - ER	
Taxes			Taxable Gross	
Year-to-Date	\$84.73	Year-to-Date	\$1,366.60	
Quarter-to-Date	\$84.73	Quarter-to-Date	\$1,366.60	
Month-to-Date	\$84.73	Month-to-Date	\$1,366.60	
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,366.60	
		Quarter-to-Date	\$1,366.60	
		Month-to-Date	\$1,366.60	

		US Federal	Quarter	Quarter 1 (Jan - Mar)
		Locality	Period	January
		Tax Class	OASDI/Disability - EE	
Taxes			Taxable Gross	
Year-to-Date	\$84.73	Year-to-Date	\$1,366.60	
Quarter-to-Date	\$84.73	Quarter-to-Date	\$1,366.60	
Month-to-Date	\$84.73	Month-to-Date	\$1,366.60	
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,366.60	
		Quarter-to-Date	\$1,366.60	
		Month-to-Date	\$1,366.60	

		US Federal	Quarter	Quarter 1 (Jan - Mar)
		Locality	Period	January
		Tax Class	FICA Med Hospital Ins / ER	
Taxes			Taxable Gross	
Year-to-Date	\$19.82	Year-to-Date	\$1,366.60	
Quarter-to-Date	\$19.82	Quarter-to-Date	\$1,366.60	
Month-to-Date	\$19.82	Month-to-Date	\$1,366.60	
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,366.60	
		Quarter-to-Date	\$1,366.60	
		Month-to-Date	\$1,366.60	

Tax Balances Before Adjustment (cont.)

	US Federal	Quarter	Quarter 1 (Jan - Mar)
Locality		Period	January
Tax Class	FICA Med Hospital Ins / EE		
Taxes		Taxable Gross	
Year-to-Date	\$19.82	Year-to-Date	\$1,366.60
Quarter-to-Date	\$19.82	Quarter-to-Date	\$1,366.60
Month-to-Date	\$19.82	Month-to-Date	\$1,366.60
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,366.60
		Quarter-to-Date	\$1,366.60
		Month-to-Date	\$1,366.60

Balance Adjustments Request Form

Employee Information

Employee ID 00555222200
Empl Rcd 0
First Name Employee
Last Name N
Middle Name _____

Example 13 - Voided check

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 1 - January

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Agency Use Only:

Prepared By: abcdef Date 2/7/2022
Approved By: hijklm Date 2/7/2022

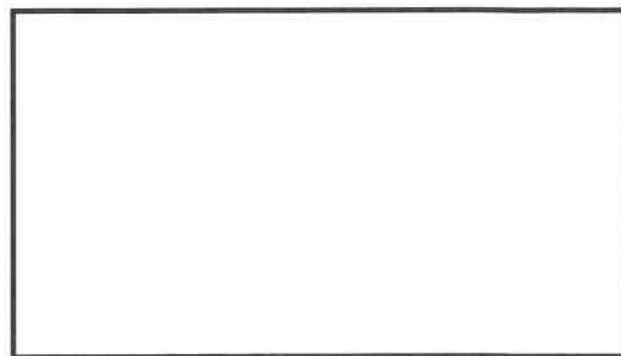
Number of Earnings Adj 3
Number of Deduction Adj 9
Number of Tax Adj 7
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Earnings Balances

Balance Adjustments Request Form			
Employee Name	EmployeeN	Empl ID	00555222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 13 - Voided Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	1 - January		

Earnings Adjustment 1

Earnings Information

Earnings Code VRS - VRS Contribution Base

Reason for adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Hours		Gross Earnings	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-1,365.00</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>1,365.00</u>

Earnings Adjustment 2

Earnings Information

Earnings Code RGS - Regular Time - Salaried

Reason for adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u>-56</u>	Adjustment to Month-to-Date	<u>-1,113.00</u>
Current Month-to-Date	<u>56</u>	Current Month-to-Date	<u>1,113.00</u>

Earnings Adjustment 3

Earnings Information

Earnings Code HOL - Holiday Time

Reason for adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Hours		Gross Earnings	
Adjustment to Month-to-Date	<u>-16</u>	Adjustment to Month-to-Date	<u>-252.00</u>
Current Month-to-Date	<u>16</u>	Current Month-to-Date	<u>252.00</u>

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Hours		Gross Earnings	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Hours		Gross Earnings	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	EmployeeN	Empl ID	00555222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 13 - Voided Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	1 - January		

Deduction Adjustment 1

Deduction Information

Plan Typ 7Z - Hybrid Mandatory DC Deduction Code HYBMDC - Hybrid Mandatory DC
 Benefit F 7Z - HMC100-Hybrid Mand DC 1% w/ER Match Deduction Class N - Nontaxable Benefit

Reason for Adjustmer Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Deductions

Adjustment to Month-to-Date -13.65
 Current Month-to-Date 13.65

Deduction Adjustment 2

Deduction Information

Plan Typ 7Z - Hybrid Mandatory DC Deduction Code HYBMDC - Hybrid Mandatory DC
 Benefit F 7Z - HMC100-Hybrid Mand DC 1% w/ER Match Deduction Class B - Before-Tax

Reason for Adjustmer Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Deductions

Adjustment to Month-to-Date -13.65
 Current Month-to-Date 13.65

Deduction Adjustment 3

Deduction Information

Plan Typ 7Y - VSDP LTD Deduction Code SDLTDR - VSDP LTD
 Benefit F 7Y - VSDPR-LTD/VSDP-Regular Deduction Class N - Nontaxable Benefit

Reason for Adjustmer Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Deductions

Adjustment to Month-to-Date -8.33
 Current Month-to-Date 8.33

Deduction Adjustment 4

Deduction Information

Plan Typ 7X - Retiree Health Credit Deduction Code RETHCR - Retiree Health Credit
 Benefit F 7X - RTCRDR-Retiree Health Credit-Regular Deduction Class N - Nontaxable Benefit

Reason for Adjustmer Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Deductions

Adjustment to Month-to-Date -15.29
 Current Month-to-Date 15.29

Deduction Adjustment 5

Deduction Information

Plan Typ 7W - Group Term Life Deduction Code GRPLFR - Group Term Life
 Benefit F 7W - GTLR-Group Term Life-Regular Deduction Class N - Nontaxable Benefit

Reason for Adjustmer Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Deductions

Adjustment to Month-to-Date -18.29
 Current Month-to-Date 18.29

Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	<u>EmployeeN</u>	Empl ID	<u>0055522200</u>
		Empl Rcd	<u>0</u>
Balance Information			
Company	<u>888 - YYY</u>	Example 13 - Voided Check	
Balance ID	<u>CY - Calendar Year</u>		
Year	<u>2022</u>		
Period	<u>1 - January</u>		

Deduction Adjustment 1

Deduction Information

Plan Typ	<u>7V - Hybrid Retirement</u>	Deduction Code	<u>HBDBER - Hybrid Retirement</u>
Benefit F	<u>7V - HBDBER-Hybrid VRS DB Employer Match</u>	Deduction Class	<u>N - Nontaxable Benefit</u>
Reason for Adjustmer <u>Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes</u>			

Deductions

Adjustment to Month-to-Date	<u>-183.73</u>
Current Month-to-Date	<u>183.73</u>

Deduction Adjustment 2

Deduction Information

Plan Typ	<u>70 - Employee Retirement DB</u>	Deduction Code	<u>HVRMDB - VRS Hybrid Defined Benefit</u>
Benefit F	<u>70 - HVRMDB-VRS Hyb Mand. Defined Benefit</u>	Deduction Class	<u>N - Nontaxable Benefit</u>
Reason for Adjustmer <u>Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes</u>			

Deductions

Adjustment to Month-to-Date	<u>-183.73</u>
Current Month-to-Date	<u>183.73</u>

Deduction Adjustment 3

Deduction Information

Plan Typ	<u>70 - Employee Retirement DB</u>	Deduction Code	<u>HVRMDB - VRS Hybrid Defined Benefit</u>
Benefit F	<u>70 - HVRMDB-VRS Hyb Mand. Defined Benefit</u>	Deduction Class	<u>B - Before-Tax</u>
Reason for Adjustmer <u>Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes</u>			

Deductions

Adjustment to Month-to-Date	<u>-54.60</u>
Current Month-to-Date	<u>54.60</u>

Deduction Adjustment 4

Deduction Information

Plan Typ	<u>23 - Imputed Life</u>	Deduction Code	<u>IMPLIF - Imputed Life</u>
Benefit F	<u>23 - IMPLIF-Imputed Life Insurance Income</u>	Deduction Class	<u>T - Taxable Benefit</u>
Reason for Adjustmer <u>Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes</u>			

Deductions

Adjustment to Month-to-Date	<u>-1.60</u>
Current Month-to-Date	<u>1.60</u>

Deduction Adjustment 5

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>
Reason for Adjustmer <u>Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes</u>			

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeN	Empl ID	00555222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 13 - Voided Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	1 - January		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____

Tax (Withholding)

Reason for Adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	-53.05	Adjustment to Month-to-Date	-1,298.35
Current Month-to-Date	53.05	Current Month-to-Date	1,298.35

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	

Tax Adjustment 2

Tax Information

State VA - Virginia Locality _____

Tax (Unemployment ER)

Reason for Adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

	Taxable Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-1,365.00
Current Month-to-Date		Current Month-to-Date	1,365.00

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-1,365.00
Current Month-to-Date		Current Month-to-Date	1,365.00

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	-84.57	Adjustment to Month-to-Date	-1,298.35
Current Month-to-Date	84.57	Current Month-to-Date	1,298.35

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	
Current Month-to-Date		Current Month-to-Date	

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	-84.73	Adjustment to Month-to-Date	-1,366.60
Current Month-to-Date	84.73	Current Month-to-Date	1,366.60

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-1,366.60
Current Month-to-Date		Current Month-to-Date	1,366.60

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment: Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

	Taxable Gross		
Adjustment to Month-to-Date	-84.73	Adjustment to Month-to-Date	-1,366.60
Current Month-to-Date	84.73	Current Month-to-Date	1,366.60

Tips Earnings

	No Limit Gross		
Adjustment to Month-to-Date		Adjustment to Month-to-Date	-1,366.60
Current Month-to-Date		Current Month-to-Date	1,366.60

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeN	Empl ID	00555222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 13 - Voided Check	
Balance ID	CY - Calendar Year		
Year	2022		
Period	1 - January		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

Taxable Gross

Adjustment to Month-to-Date	<u>-19.82</u>	Adjustment to Month-to-Date	<u>-1,366.60</u>
Current Month-to-Date	<u>19.82</u>	Current Month-to-Date	<u>1,366.60</u>

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-1,366.60</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>1,366.60</u>

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

Taxable Gross

Adjustment to Month-to-Date	<u>-19.82</u>	Adjustment to Month-to-Date	<u>-1,366.60</u>
Current Month-to-Date	<u>19.82</u>	Current Month-to-Date	<u>1,366.60</u>

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-1,366.60</u>
Current Month-to-Date	_____	Current Month-to-Date	<u>1,366.60</u>

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable)

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable)

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable)

Reason for Adjustment Employee was not entitled to any pay for ppe 1/09/22. Stop Payment Request form and paper check sent to SPO on 1/26/22. Need to correct earnings, deductions and taxes

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

EXAMPLE 14 – Uncollected FICA from one agency collected at another agency

Scenario: Employee P transferred from Agency ZZZ to Agency YYY. While employed at agency ZZZ employee P had uncollected FICA due to imputed life. The uncollected FICA was collected from employee P’s 6/1/23 check at Agency YYY.

NOTE: For purposes of employment taxes, the Commonwealth is considered a Common Paymaster. This means that the taxable wages for employees who work for more than one agency are combined when the system applies the OASDI max and the Additional Tax over \$200K thresholds (entirely employee-paid so no need to try to make adjustments). It also means that if an employee moves from one agency where they have uncollected FICA, the uncollected tax will be collected from payments made by the new agency. This results in some discrepancies in 941 reporting.

In order to resolve the 941 discrepancies, agencies with employees in this situation must do the following in collaboration with each other as timing is critical:

Agency with uncollected FICA – submit a balance adjustment to increase the amount of employee-paid FICA taxes; payment will be made by DOA for tax due when the 941 is processed if necessary

Agency with overpaid FICA – submit a balance adjustment to decrease the amount of employee-paid FICA taxes; agency will receive a refund from the IRS when the 941 is processed if appropriate

DOA will also process a journal entry to transfer the overpayment from one agency to the other. This will offset the payment made by the agency with the uncollected FICA and the refund received by the agency where the FICA was collected.

DO NOT try to refund the taxes to the employee – the employee records will be correct even if the tax was originally paid through a different agency per the employees’ earnings notice. Remember, uncollected FICA is only permitted if it is the result of imputed income for group life insurance.

V_PY_FICA_TAX_VARIANCE Query

Payroll FICA		150								
Employee ID	Employee Name	Company	Balance Year	Tax Class	Tax Class Description	YTD Taxable Gross	YTD Tax	Balance Period	Calculated Tax	YTD Tax Difference
0022222200	EMPLOYEE P	YYY	2023 D	OASDI/EE		63991.55	3969.44	1	3967.48	1.96
0022222200	EMPLOYEE P	YYY	2023 F	MED/EE		63991.55	928.34	1	927.88	0.46
0022222200	EMPLOYEE P	ZZZ	2023 D	OASDI/EE		10476.46	649.54	2	651.50	-1.96
0022222200	EMPLOYEE P	ZZZ	2023 F	MED/EE		10476.46	151.91	2	152.37	-0.46

Review Paycheck (Taxes) at Agency YYY

Tax Entity	State	Resident	Locality	Locality Name	Tax Class	Taxable Gross	Tax Amount
US Federal					MED/EE	2,535.16	37.22
US Federal					Med/ER	2,535.16	36.76
US Federal					OASDI/EE	2,535.16	159.14
US Federal					OASDI/ER	2,535.16	157.18
US Federal					Withholding	2,535.16	204.08
State	VA				Unempl ER	2,535.16	
State	VA	Y			Withholding	2,535.16	119.54

Review Paycheck (Taxes & Deductions) at Agency ZZZ

Tax Entity	State	Resident	Locality	Locality Name	Tax Class	Taxable Gross	Tax Amount
US Federal					MED/EE	31.62	
US Federal					Med/ER	31.62	0.46
US Federal					OASDI/EE	31.62	
US Federal					OASDI/ER	31.62	1.96
US Federal					Withholding	31.62	
State	VA				Unempl ER		
State	VA	Y			Withholding	31.62	

Deduction Code	Description	Class	Amount
IMPLIFE	Imputed Life	Taxable Benefit	31.62

Tax Balances Before Adjustment – Agency YYY

US Federal		Quarter	Quarter 2 (Apr -Jun)
Locality		Period	June
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$3,969.44	Year-to-Date	\$63,991.55
Quarter-to-Date	\$1,061.67	Quarter-to-Date	\$17,123.64
Month-to-Date	\$401.93	Month-to-Date	\$6,482.71
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$63,991.55
		Quarter-to-Date	\$17,123.64
		Month-to-Date	\$6,482.71

US Federal		Quarter	Quarter 2 (Apr -Jun)
Locality		Period	June
Tax Class	FICA Med Hospital Ins / ER		
Taxes		Taxable Gross	
Year-to-Date	\$928.34	Year-to-Date	\$63,991.55
Quarter-to-Date	\$248.29	Quarter-to-Date	\$17,123.64
Month-to-Date	\$94.00	Month-to-Date	\$6,482.71
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$63,991.55
		Quarter-to-Date	\$17,123.64
		Month-to-Date	\$6,482.71

Tax Balances Before Adjustment – Agency ZZZ

US Federal		Quarter	Quarter 2 (Apr - Jun)
Locality		Period	June
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$649.54	Year-to-Date	\$10,476.46
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$10,476.46
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

US Federal		Quarter	Quarter 2 (Apr - Jun)
Locality		Period	June
Tax Class	FICA Med Hospital Ins / ER		
Taxes		Taxable Gross	
Year-to-Date	\$151.91	Year-to-Date	\$10,476.46
Quarter-to-Date	\$0.00	Quarter-to-Date	\$0.00
Month-to-Date	\$0.00	Month-to-Date	\$0.00
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$10,476.46
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

Balance Adjustment & Journal for Uncollected FICA at one agency collected at another

Employee Name

Employee P

Uncollected FICA at Agency	444	ZZZ	
Collected at Agency	888	YYY	

Agency

444 ZZZ	Balance Adjustment
---------	--------------------

Tax Adjustment 1

State	\$U - Federal
Tax Class	OASDI/Disability - EE
Tax	\$1.96

Tax Adjustment 2

State	\$U - Federal
Tax Class	FICA Med Hospital Ins - EE
Tax	\$0.46

Journal

Business Unit	Debit
88800	\$2.42
Business Unit	Credit
44400	-\$2.42

Journal #

The above journal was keyed to send the refund from one agency to the other

Agency

888 YYY	Balance Adjustment
---------	--------------------

Tax Adjustment 1

State	\$U - Federal
Tax Class	OASDI/Disability - EE
Tax	-\$1.96

Tax Adjustment 2

State	\$U - Federal
Tax Class	FICA Med Hospital Ins - EE
Tax	-\$0.46

*****NOTE: Adjustments for both agencies must be processed at the same time to prevent the system from collecting the funds again

Balance Adjustments Request Form

Employee Information

Employee ID 0022222200
Empl Rcd 0
First Name Employee
Last Name P
Middle Name

Example 14: Uncollected FICA at one agency collected at another

Balance Information

Company # & Abbreviation 888 - YYY
Balance ID CY - Calendar Year
Year 2023
Period 6 - June

(Example: 100 - SOV)

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Agency Use Only:

Prepared By: abcdefg Date 7/3/2023
Approved By: hijklmn Date 7/3/2023

Number of Earnings Adj _____
Number of Deduction Adj _____
Number of Tax Adj _____
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Corrections Needed
 Emailed Agency
Date: _____

Balance Adj

NOTES:

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	Employee P	Empl ID	00222222200
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2023		
Period	6 - June		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	<u>-1.96</u>	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	<u>-0.46</u>	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date _____
Current Month-to-Date	_____	Current Month-to-Date _____

Balance Adjustments Request Form

Employee Information	
Employee ID	0022222200
Empl Rcd	0
First Name	Employee
Last Name	P
Middle Name	
Balance Information	
Company # & Abbreviation	444 - ZZZ <small>(Example: 100 - SOV)</small>
Balance ID	CY - Calendar Year
Year	2023
Period	6 - June
Reason for Adjustment	Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY
Agency Use Only:	
Prepared By: abcdefg	Date 7/3/2023
Approved By: hijklmn	Date 7/3/2023
Number of Earnings Adj	
Number of Deduction Adj	
Number of Tax Adj	
Number of Garnishment Adj	

SPO Use Only:

Entered By: _____	Date _____
Approved By: _____	Date _____
Voucher #: _____	Date Keyed _____
Journal #: _____	Date Keyed _____
<input type="checkbox"/> Corrections Needed	
<input type="checkbox"/> Emailed Agency	
Date: _____	

Balance Adj

NOTES:

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeP	Empl ID	0022222200
		Empl Rcd	0
Balance Information			
Company	444 - ZZZ		
Balance ID	CY - Calendar Year		
Year	2023		
Period	6 - June		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - EE) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

Adjustment to Month-to-Date	<u>1.96</u>	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

Adjustment to Month-to-Date	<u>0.46</u>	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Uncollected FICA at agency ZZZ for ppe 5/24/23 was collected from agency YYY

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

EXAMPLE 15 – Reverse imputed life transaction that should not have processed

Scenario: Imputed Life for Employee Q processed in error for ppe 7/09/22.

******Note:** Imputed Life does not impact gross pay so the correction should be handled through payroll if possible (even if the employee has terminated) if done prior to the final confirmation for that pay group in December. Only submit a balance adjustment if it cannot be corrected through payroll.

Tax Entity	State	Resident	Locality	Locality Name	Tax Class	Taxable Gross	Tax Amount
US Federal					MED/EE	170.18	
US Federal					Med/ER	170.18	2.46
US Federal					OASDI/EE	170.18	
US Federal					OASDI/ER	170.18	10.55
US Federal					Withholding	170.18	
State	MD	Y			Withholding	170.18	

Deduction Code	Description	Class	Amount
IMPLIF	Imputed Life	Taxable Benefit	170.18

Deduction Balances Before Adjustment

Deduction Balances			
Company	YYY	Balance ID	Calendar Year
		Year	2022
Balance Details			
Plan Type	23	Imp Life	Quarter
Benefit Plan	IMPLIF	Imputed Life Insurance Income	Quarter 3 (Jul-Sep)
Deduction Code	IMPLIF	Imputed Life	Period July
Deduction Class	T	Taxable Benefit	
Deductions			
Year-to-Date		\$1,021.08	
Quarter-to-Date		\$170.18	
Month-to-Date		\$170.18	

Tax Balances Before Adjustment

	US Federal	Quarter	Quarter 3 (Jul - Sep)
Locality		Period	July
Tax Class	FICA Med Hospital Ins/ EE		
Taxes		Taxable Gross	
Year-to-Date	\$703.00	Year-to-Date	\$48,652.61
Quarter-to-Date	\$0.00	Quarter-to-Date	\$170.18
Month-to-Date	\$0.00	Month-to-Date	\$170.18
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$48,652.61
		Quarter-to-Date	\$170.18
		Month-to-Date	\$170.18

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	July
Tax Class	FICA Med Hospital Ins/ ER		
Taxes		Taxable Gross	
Year-to-Date	\$705.46	Year-to-Date	\$48,652.61
Quarter-to-Date	\$2.46	Quarter-to-Date	\$170.18
Month-to-Date	\$2.46	Month-to-Date	\$170.18
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$48,652.61
		Quarter-to-Date	\$170.18
		Month-to-Date	\$170.18

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	July
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$3,005.91	Year-to-Date	\$48,652.61
Quarter-to-Date	\$0.00	Quarter-to-Date	\$170.18
Month-to-Date	\$0.00	Month-to-Date	\$170.18
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$48,652.61
		Quarter-to-Date	\$170.18
		Month-to-Date	\$170.18

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	July
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$3,016.46	Year-to-Date	\$48,652.61
Quarter-to-Date	\$10.55	Quarter-to-Date	\$170.18
Month-to-Date	\$10.55	Month-to-Date	\$170.18
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$48,652.61
		Quarter-to-Date	\$170.18
		Month-to-Date	\$170.18

US Federal		Quarter	Quarter 3 (Jul - Sep)
Locality		Period	July
Tax Class	Withholding		
Taxes		Taxable Gross	
Year-to-Date	\$3,781.84	Year-to-Date	\$37,369.51
Quarter-to-Date	\$0.00	Quarter-to-Date	\$170.18
Month-to-Date	\$0.00	Month-to-Date	\$170.18
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$0.00
		Quarter-to-Date	\$0.00
		Month-to-Date	\$0.00

Tax Balances Before Adjustment (cont.)

State MD Maryland
Locality
Tax Class Withholding

Quarter Quarter 3 (Jul - Sep)
Period July

Taxes

Year-to-Date	\$2,740.75
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Taxable Gross

Year-to-Date	\$37,369.51
Quarter-to-Date	\$170.18
Month-to-Date	\$170.18

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$0.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Employee and Balance Information

Balance Adjustments Request Form

Employee Information

Employee ID 00767667700
Empl Rcd 0
First Name Employee
Last Name Q
Middle Name _____

Example 15: Reverse imputed life transaction that processed in error

Balance Information

Company # & Abbreviation 888 - YYY
Balance ID CY - Calendar Year
Year 2022
Period 7 - July

(Example: 100 - SOV)

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Agency Use Only:

Prepared By: abcefg Date 8/1/2023
Approved By: hijklmn Date 8/1/2023

Number of Earnings Adj _____
Number of Deduction Adj _____
Number of Tax Adj _____
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj

Adjust Deductions Balances

Balance Adjustments Request Form			
Employee Name	EmployeeQ	Empl ID	00767667700
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	7 - July		

Deduction Adjustment 1

Deduction Information

Plan Typ 23 - Imputed Life Deduction Code IMPLIF - Imputed Life
Benefit F 23 - IMPLIF-Imputed Life Insurance Income Deduction Class T - Taxable Benefit

Reason for Adjustmer Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Deductions

Adjustment to Month-to-Date -170.18
Current Month-to-Date

Deduction Adjustment 2

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Deductions

Adjustment to Month-to-Date
Current Month-to-Date

Deduction Adjustment 3

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Deductions

Adjustment to Month-to-Date
Current Month-to-Date

Deduction Adjustment 4

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Deductions

Adjustment to Month-to-Date
Current Month-to-Date

Deduction Adjustment 5

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Deductions

Adjustment to Month-to-Date
Current Month-to-Date

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeID	Empl ID	00767667700
		Empl Rod	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	7 - July		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / ER) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes

Taxable Gross

Adjustment to Month-to-Date	<u>-2.46</u>	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - EE) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____
 Tax (OASDI/Disability - ER) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes

Taxable Gross

Adjustment to Month-to-Date	<u>-10.55</u>	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____
 Tax (Withholding) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes

Taxable Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	<u>-170.18</u>
Current Month-to-Date	_____	Current Month-to-Date	_____

Tips Earnings

No Limit Gross

Adjustment to Month-to-Date	_____	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____	Current Month-to-Date	_____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	Employee ID	Empl ID	00767667700
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2022		
Period	7 - July		

Tax Adjustment 1

Tax Information

State MD - Maryland Locality _____

Tax (Withholding) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>-170.18</u>
Current Month-to-Date _____	Current Month-to-Date _____
Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 2

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____
Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____
Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____
Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____

Tax (N/A - Not Applicable) _____

Reason for Adjustment Imputed life for ppe 7/09/22 processed in error. Reverse imputed life transaction

Taxes	Taxable Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____
Tips Earnings	No Limit Gross
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

EXAMPLE 16 – Negative Balance due to Healthcare Refund

Scenario: Agency processed a deduction refund in the amount of \$75.00 for prior year healthcare. The employee did not have any YTD balances.

Note: If a refund is due for healthcare from a previous year, you **MUST** key it in the current year as TXB (taxable earnings) and not as a deduction refund. Correction should be made through payroll if done before the final confirmation for that pay group in December. Key an earnings spot for TXB and a deduction spot to reverse the healthcare refund. The employee will and should receive a W2 for the year of the refund – no W2Cs required. Payroll correction will impact the healthcare reconciliation (original refund creates a credit the agency and reversal will cause the agency to be charged. Agency will need to ask for the credit in the recon with the charge with justification that it was a prior year refund.

If the correction is made through payroll, the balance adjustment is not needed.

Deduction Details 1		Deduction Details 2	Deduction Details 3	>
Deduction Code	Description	Class	Amount	
CVACRE	CoVA Care	Before-Tax	-75.00	
CVACRE	CoVA Care	Nontaxable Benefit	-369.00	

Tax Details 1		Tax Details 2	Tax Tips	>			
Tax Entity	State	Resident	Locality	Locality Name	Tax Class	Taxable Gross	Tax Amount
US Federal					MED/EE	75.00	1.09
US Federal					Med/ER	75.00	1.09
US Federal					OASD/EE	75.00	4.65
US Federal					OASD/ER	75.00	4.65
US Federal					Withholdng	75.00	
State	VA				Unempl ER	75.00	
State	VA	Y			Withholdng	75.00	

Deduction Balances Before Adjustment

Deduction Balances		
Company	YYY	Balance ID Calendar Year
		Year 2023
Balance Details		
Plan Type	Medical	Quarter Quarter 1 (Jan-Mar)
Benefit Plan ACC4	COVA Cr+Exp Den+Vision&Hrng	Period January
Deduction Code CVACRE	CoVA Care	
Deduction Class B	Before Tax	
Deductions		
Year-to-Date	-75.00	
Quarter-to-Date	-75.00	
Month-to-Date	-75.00	

Plan Type	Medical	Quarter Quarter 1 (Jan-Mar)
Benefit Plan ACC4	COVA Cr+Exp Den+Vision&Hrng	Period January
Deduction Code CVACRE	CoVA Care	
Deduction Class N	Nontaxable Benefit	
Deductions		
Year-to-Date	-369.00	
Quarter-to-Date	-369.00	
Month-to-Date	-369.00	

Balance Adjustments Request Form

Employee Information

Employee ID 00787889900
Empl Rcd 0
First Name Employee
Last Name R
Middle Name

Example 16: Negative balance caused by healthcare refund

Balance Information

Company # & Abbreviation 888 - YYY
Balance ID CY - Calendar Year
Year 2023
Period 1 - January

(Example: 100 - SOV)

Reason for Adjustment Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Agency Use Only:

Prepared By: abcdefg Date 2/1/2023
Approved By: hijklmno Date 2/1/2023

Number of Earnings Adj
Number of Deduction Adj
Number of Tax Adj
Number of Garnishment Adj

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Earnings Balances

Balance Adjustments Request Form

Employee Name	Employee R	Empl ID	00787889900
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2023		
Period	1 - January		

Earnings Adjustment 1

Earnings Information

Earnings Code TXB - Misc Agency Specific Pay

Reason for adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>75.00</u>
Current Month-to-Date _____	Current Month-to-Date <u>0.00</u>

Earnings Adjustment 2

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	Employee R	Empl ID	00787889900
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2023		
Period	1 - January		

Deduction Adjustment 1

Deduction Information

Plan Typ	10 - Medical	Deduction Code	CVACRE - CoVA Care
Benefit F	10 - ACC4-COVA Cr+Exp Den+Vision&Hrng	Deduction Class	B - Before-Tax

Reason for Adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Deductions

Adjustment to Month-to-Date	75.00
Current Month-to-Date	-75.00

Deduction Adjustment 2

Deduction Information

Plan Typ	10 - Medical	Deduction Code	CVACRE - CoVA Care
Benefit F	10 - ACC4-COVA Cr+Exp Den+Vision&Hrng	Deduction Class	N - Nontaxable Benefit

Reason for Adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Deductions

Adjustment to Month-to-Date	369.00
Current Month-to-Date	-369.00

Deduction Adjustment 3

Deduction Information

Plan Typ	N/A - Not Applicable	Deduction Code	N/A - Not Applicable
Benefit F	N/A - Not Applicable	Deduction Class	N/A - Not Applicable

Reason for Adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Deductions

Adjustment to Month-to-Date	
Current Month-to-Date	

Deduction Adjustment 4

Deduction Information

Plan Typ	N/A - Not Applicable	Deduction Code	N/A - Not Applicable
Benefit F	N/A - Not Applicable	Deduction Class	N/A - Not Applicable

Reason for Adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Deductions

Adjustment to Month-to-Date	
Current Month-to-Date	

Deduction Adjustment 5

Deduction Information

Plan Typ	N/A - Not Applicable	Deduction Code	N/A - Not Applicable
Benefit F	N/A - Not Applicable	Deduction Class	N/A - Not Applicable

Reason for Adjustmer Processed deduction refund on the 1/15/23 check for December 2022 healthcare deducted in error

Deductions

Adjustment to Month-to-Date	
Current Month-to-Date	

EXAMPLE 17 – Negative Balance for Imputed Life

Scenario: Imputed Life transaction processed for prior year causing a negative balance for the current year.

*******Note:** Imputed life does not impact Gross pay so correction should be made through payroll if done prior to the final confirmation for that pay group in December. Key a deduction spot to reverse imputed income and submit a W2C to correct the prior year. Only submit the balance adjustment if correction cannot be made through payroll.

Deduction Balances Before Adjustment

Deduction Balances			
Company	YYY	Balance ID	Calendar Year
		Year	2023
Balance Details			
Plan Type	23	Imp Life	Quarter Quarter 1 (Jan-Mar)
Benefit Plan	IMPLIF	Imputed Life Insurance Income	Period January
Deduction Code	IMPLIF	Imputed Life	
Deduction Class	T	Taxable Benefit	
Deductions			
Year-to-Date		-137.16	
Quarter-to-Date		-137.16	
Month-to-Date		-137.16	

Tax Balances Before Adjustment

US Federal		Quarter	Quarter 1 (Jan - Mar)
Locality		Period	January
Tax Class	FICA Med Hospital Ins / EE		
Taxes		Taxable Gross	
Year-to-Date	\$19.58	Year-to-Date	\$1,350.34
Quarter-to-Date	\$19.58	Quarter-to-Date	\$1,350.34
Month-to-Date	\$19.58	Month-to-Date	\$1,350.34
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,350.34
		Quarter-to-Date	\$1,350.34
		Month-to-Date	\$1,350.34

US Federal		Quarter	Quarter 1 (Jan - Mar)
Locality		Period	January
Tax Class	FICA Med Hospital Ins / ER		
Taxes		Taxable Gross	
Year-to-Date	\$19.58	Year-to-Date	\$1,350.34
Quarter-to-Date	\$19.58	Quarter-to-Date	\$1,350.34
Month-to-Date	\$19.58	Month-to-Date	\$1,350.34
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,350.34
		Quarter-to-Date	\$1,350.34
		Month-to-Date	\$1,350.34

Tax Balances Before Adjustment (cont.)

US Federal		Quarter	Quarter 1 (Jan - Mar)
Locality		Period	January
Tax Class	OASDI/Disability - EE		
Taxes		Taxable Gross	
Year-to-Date	\$83.72	Year-to-Date	\$1,350.34
Quarter-to-Date	\$83.72	Quarter-to-Date	\$1,350.34
Month-to-Date	\$83.72	Month-to-Date	\$1,350.34
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,350.34
		Quarter-to-Date	\$1,350.34
		Month-to-Date	\$1,350.34

US Federal		Quarter	Quarter 1 (Jan - Mar)
Locality		Period	January
Tax Class	OASDI/Disability - ER		
Taxes		Taxable Gross	
Year-to-Date	\$83.72	Year-to-Date	\$1,350.34
Quarter-to-Date	\$83.72	Quarter-to-Date	\$1,350.34
Month-to-Date	\$83.72	Month-to-Date	\$1,350.34
Tips Earnings		No Limit Gross	
Month-to-Date	\$0.00	Year-to-Date	\$1,350.34
		Quarter-to-Date	\$1,350.34
		Month-to-Date	\$1,350.34

Tax Balances Before Adjustment (cont.)

State VA Virginia
Locality
Tax Class Withholding

Quarter Quarter 1 (Jan - Mar)
Period January

Taxes

Year-to-Date	\$55.64
Quarter-to-Date	\$55.64
Month-to-Date	\$55.64

Taxable Gross

Year-to-Date	\$1,350.34
Quarter-to-Date	\$1,350.34
Month-to-Date	\$1,350.34

Tips Earnings

Month-to-Date	\$0.00
---------------	--------

No Limit Gross

Year-to-Date	\$0.00
Quarter-to-Date	\$0.00
Month-to-Date	\$0.00

Balance Adjustments Request Form

Employee Information

Employee ID 00791555500
Empl Rcd 0
First Name Employee
Last Name S
Middle Name _____

Example 17: Negative balance for imputed life

Balance Information

Company # & Abbreviation 888 - YYY (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2023
Period 1 - January

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Agency Use Only:

Prepared By: abcdefg Date 2/1/2023
Approved By: hijklmno Date 2/1/2023

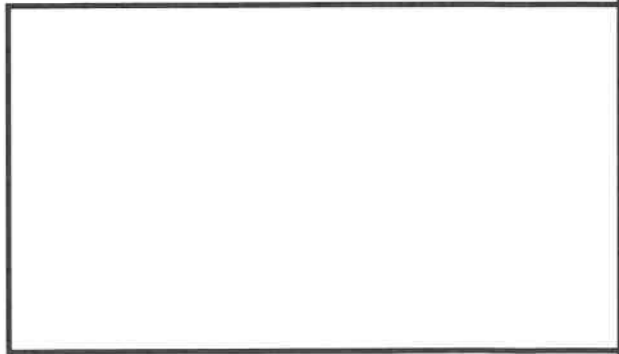
Number of Earnings Adj _____
Number of Deduction Adj _____
Number of Tax Adj _____
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	EmployeeS	Empl ID	00791555500
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2023		
Period	1 - January		

Deduction Adjustment 1

Deduction Information

Plan Typ	<u>23 - Imputed Life</u>	Deduction Code	<u>IMPLIF - Imputed Life</u>
Benefit F	<u>23 - IMPLIF-Imputed Life Insurance Income</u>	Deduction Class	<u>T - Taxable Benefit</u>

Reason for Adjustmer Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Deductions

Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u>-137.16</u>

Deduction Adjustment 2

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 3

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 4

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 5

Deduction Information

Plan Typ	<u>N/A - Not Applicable</u>	Deduction Code	<u>N/A - Not Applicable</u>
Benefit F	<u>N/A - Not Applicable</u>	Deduction Class	<u>N/A - Not Applicable</u>

Reason for Adjustmer Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	Employees	Empl ID	00791555500
		Empl Rcd	0
Balance Information			
Company	888 - YYY		
Balance ID	CY - Calendar Year		
Year	2023		
Period	1 - January		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / EE)

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Taxes		Taxable Gross	
Adjustment to Month-to-Date	<u>1.98</u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u>19.58</u>	Current Month-to-Date	<u>1,350.34</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>1,350.34</u>

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____

Tax (FICA Med Hospital Ins / ER)

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Taxes		Taxable Gross	
Adjustment to Month-to-Date	<u>1.98</u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u>19.58</u>	Current Month-to-Date	<u>1,350.34</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u> </u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u> </u>

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - EE)

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Taxes		Taxable Gross	
Adjustment to Month-to-Date	<u>8.50</u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u>83.72</u>	Current Month-to-Date	<u>1,350.34</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>1,350.34</u>

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____

Tax (OASDI/Disability - ER)

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Taxes		Taxable Gross	
Adjustment to Month-to-Date	<u>8.50</u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u>83.72</u>	Current Month-to-Date	<u>1,350.34</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>1,350.34</u>

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____

Tax (Withholding)

Reason for Adjustment Imputed Life transaction keyed on the 1/5/23 check to correct imputed life for December 2022 causing a negative balance

Taxes		Taxable Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u>137.16</u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u>1,350.34</u>
Tips Earnings		No Limit Gross	
Adjustment to Month-to-Date	<u> </u>	Adjustment to Month-to-Date	<u> </u>
Current Month-to-Date	<u> </u>	Current Month-to-Date	<u> </u>

W-2C Request Form

Company Number & Name: 888 - YYY
Employee Name: Employee S
Employee ID#: 00791555500
Employee Social Security #: 123-45-6789
Correction is for Calendar Year: 2022

Amount	Reason	Impact on Taxable Wages:			
		Fed	OASDI	HI	State
		Box 1	Box 3	Box 5	Box 16
\$ -	Refund of pre-tax retirement contribution	+	n/a	n/a	+
\$ -	Repayment of wages from prior year not due to employee	n/a	-	-	n/a
\$ -	Adjustment for workers compensation received for prior year	-	-	-	-
\$ (137.16)	Imputed Life calculated in error	-	-	-	-
\$ -	Adjust for undocumented Flexible Reimbursement claims	+	+	+	+
\$ -	Include taxable Fringe Benefit*	+	+	+	+
\$ -	Other taxable compensation not previously included*	+	+	+	+
\$ -	Correct employee OASDI/HI tax status - decrease taxable wages*	n/a	-	-	n/a
\$ -	Correct employee OASDI/HI tax status - increase taxable wages*	n/a	+	+	n/a
\$ -	Compensation reported in error*	-	-	-	-
\$ -	W2 issued in error*	-	-	-	-
\$ -	OASDI Maximum Reached*	n/a	-	n/a	n/a
\$ -	Correct State wages only*	n/a	n/a	n/a	+/-
\$ -	Other*				

SOCIAL SECURITY NUMBER CORRECTION	
Previously Reported	
Correct SSN	

NAME CORRECTION	
Previously Reported	
Correct Name	

***Explanation (REQUIRED):**

Imputed life processed in error for ppe 12/09/22

CERTIFICATION

If submitting this W2C results in a refund or abatement of over-reported employment taxes, check the appropriate boxes as required.

You must put an X in at least one box for refunds:

5a. Employee has been repaid or reimbursed for the overcollected OASDI tax and HI tax.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

OR

5b. Employee will be reimbursed once refund has been received from the IRS.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

I certify that I have written consent from the employee stating that I may file this claim for the employee's share of OASDI tax and HI tax.

OR

5c. The claim for OASDI tax and HI tax is for the employer's share only.

OR

5d. The claim is for federal income tax, OASDI tax, HI tax or Additional HI tax that were not withheld from employee wages.

Previously Reported		Correct Information			Previously Reported		Correct Information		
1 Wages, tips, other compensation		1 Wages, tips, other compensation			2 Federal income tax withheld		2 Federal income tax withheld		
7,400.00		7,262.84		-137.16					0.00
3 Social security wages		3 Social security wages			4 Social security tax withheld		4 Social security tax withheld		
7,600.00		7,462.84		-137.16	471.20		462.70		-8.50 462.70
5 Medicare wages and tips		5 Medicare wages and tips			6 Medicare tax withheld		6 Medicare tax withheld		
7,600.00		7,462.84		-137.16	110.20		108.21		-1.99 108.21
7 Social security tips		7 Social security tips			8 Allocated tips		8 Allocated tips		
				0.00					0.00
					10 Dependent care benefits		10 Dependent care benefits		
									0.00
11 Nonqualified plans		11 Nonqualified plans			12a	Code:	12a	Code:	
				0.00	0.00		0.00		0.00
					12b	Code:	12b	Code:	
					0.00		0.00		0.00
					12c	Code:	12c	Code:	
					0.00		0.00		0.00
					12d	Code:	12d	Code:	
					0.00		0.00		0.00
15 State		15 State			15 State		15 State		
Virginia - VA		Virginia - VA							
16 State wages, tips etc.		16 State wages, tips etc.			16 State wages, tips etc.		16 State wages, tips etc.		
7,400.00		7,262.84		-137.16					0.00
17 State income tax		17 State income tax			17 State income tax		17 State income tax		
				0.00					0.00
18 Local wages, tips, etc.		18 Local wages, tips, etc.			18 Local wages, tips, etc.		18 Local wages, tips, etc.		
				0.00					0.00
19 Local income tax		19 Local income tax			19 Local income tax		19 Local income tax		
				0.00					0.00
20 Locality name		20 Locality name			20 Locality name		20 Locality name		

Authorized Signature

_____ (must be signed by someone with certification authority)

Date

Printed Name

EXAMPLE 18 – Refunded pretax retirement deductions from prior year for terminated employee

Scenario: Employee T terminated in 2021 and pretax retirement was refunded in error in January 2022. The employee has no balances for earnings, deductions, or taxes in the current year 2022. The refund caused negative balances for deductions. Since the employee has no taxable wages in the current year, **you must complete a balance adjustment to reverse the negative balances** in the current year 2022 and complete a W2C Request Form to correct 2021.

NOTE: Refunds for pretax deductions from a previous year should **NEVER** be processed in the current year. The only exception to this is a healthcare refund. Retirement refunds should not be processed through payroll if it was withheld in a prior year. This results in non-compliance with IRS regulations related to retirement deductions. Process the refund outside of the payroll system and submit a W2C Request Form

If a refund is due for healthcare from a previous year, you must key it in the current year as TXB (taxable earnings) and not as a deduction refund.

Deduction Balances Before Adjustment

Deduction Balances		
Company	YYY	Balance ID
		Calendar Year
		Year 2022
Balance Details		
Plan Type	4W	Hb Vol DC
Benefit Plan	HVC100	Hybrid 1.00% VDC w/ER Match
Deduction Code	HYBVDC	VRS HB Vol Defined Contr
Deduction Class	B	Before-Tax
Quarter	Quarter 1 (Jan-Mar)	Period
	January	
Deductions		
Year-to-Date		-24.99
Quarter-to-Date		-24.99
Month-to-Date		-24.99

Deduction Balances Before Adjustment (cont.)

Plan Type 4W Hb Vol DC
Benefit Plan HVC100 Hybrid 1.00% VDC w/ER Match
Deduction Code HYBVDC VRS HB Vol Defined Contr
Deduction Class P Nontaxable Btax Benefit

Quarter Quarter 1 (Jan-Mar)
Period January

Deductions

Year-to-Date	-24.99
Quarter-to-Date	-24.99
Month-to-Date	-24.99

Balance Adjustments Request Form

Employee Information

Employee ID 00777656500
Empl Rcd 0
First Name Employee
Last Name T
Middle Name

Example 18 - Refund pretax retirement from prior year

Balance Information

Company # & Abbreviation YYY - 888 (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 1 - January

Reason for Adjustment Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Agency Use Only:

Prepared By: abcdefg Date 2/17/2022
Approved By: hijklmno Date 2/17/2022

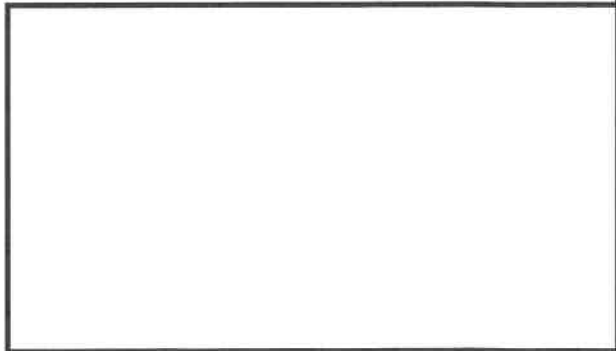
Number of Earnings Adj _____
Number of Deduction Adj _____
Number of Tax Adj _____
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Deductions Balances

Balance Adjustments Request Form

Employee Name	EmployeeT	Empl ID	00777656500
		Empl Rcd	0
Balance Information			
Company	YYY - 888		
Balance ID	CY - Calendar Year		
Year	2022		
Period	1 - January		

Deduction Adjustment 1

Deduction Information

Plan Typ 4W - VRS Hb Vol Defined Contr Deduction Code HYBVDC - VRS HB Vol Defined Contr
 Benefit F 4W - HVC100-Hybrid 1.00% VDC w/ER Match Deduction Class B - Before-Tax

Reason for Adjustmer Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Deductions

Adjustment to Month-to-Date	<u>24.99</u>
Current Month-to-Date	<u>-24.99</u>

Deduction Adjustment 2

Deduction Information

Plan Typ 4W - VRS Hb Vol Defined Contr Deduction Code HYBVDC - VRS HB Vol Defined Contr
 Benefit F 4W - HVC100-Hybrid 1.00% VDC w/ER Match Deduction Class N - Nontaxable Benefit

Reason for Adjustmer Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Deductions

Adjustment to Month-to-Date	<u>24.99</u>
Current Month-to-Date	<u>-24.99</u>

Deduction Adjustment 3

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
 Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 4

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
 Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

Deduction Adjustment 5

Deduction Information

Plan Typ N/A - Not Applicable Deduction Code N/A - Not Applicable
 Benefit F N/A - Not Applicable Deduction Class N/A - Not Applicable

Reason for Adjustmer Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. EE did not have taxable wages for 2022. Refund processed in error on the January 14th check causing negative balances. W2C Request submitted

Deductions

Adjustment to Month-to-Date	<u></u>
Current Month-to-Date	<u></u>

W-2C Request Form

Company Number & Name: 888 - YYY
Employee Name: Employee T
Employee ID#: 00777656500
Employee Social Security #: 123-45-6789
Correction is for Calendar Year: 2021

Amount	Reason	Impact on Taxable Wages:			
		Fed	OASDI	HI	State
		Box 1	Box 3	Box 5	Box 16
\$ 24.99	Refund of pre-tax retirement contribution	+	n/a	n/a	+
\$ -	Repayment of wages from prior year not due to employee	n/a	-	-	n/a
\$ -	Adjustment for workers compensation received for prior year	-	-	-	-
\$ -	Imputed Life calculated in error	-	-	-	-
\$ -	Adjust for undocumented Flexible Reimbursement claims	+	+	+	+
\$ -	Include taxable Fringe Benefit*	+	+	+	+
\$ -	Other taxable compensation not previously included*	+	+	+	+
\$ -	Correct employee OASDI/HI tax status - decrease taxable wages*	n/a	-	-	n/a
\$ -	Correct employee OASDI/HI tax status - increase taxable wages*	n/a	+	+	n/a
\$ -	Compensation reported in error*	-	-	-	-
\$ -	W2 issued in error*	-	-	-	-
\$ -	OASDI Maximum Reached*	n/a	-	n/a	n/a
\$ -	Correct State wages only*	n/a	n/a	n/a	+/-
\$ -	Other*				

SOCIAL SECURITY NUMBER CORRECTION	
Previously Reported	
Correct SSN	

NAME CORRECTION	
Previously Reported	
Correct Name	

***Explanation (REQUIRED):**

Employee terminated 11/26/21. Retirement was deducted in error on ppe 12/09/21. Refund processed in error on the January 14, 2022 check causing negative balances. W2C Request to add refund to taxable wages for 2021.

CERTIFICATION

If submitting this W2C results in a refund or abatement of over-reported employment taxes, check the appropriate boxes as required.

You must put an X in at least one box for refunds:

5a. Employee has been repaid or reimbursed for the overcollected OASDI tax and HI tax.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

OR

5b. Employee will be reimbursed once refund has been received from the IRS.

I certify that I have a written statement from the employee stating that he/she has not/will not claim (or the claim was rejected) a refund or credit for the overcollection.

I certify that I have written consent from the employee stating that I may file this claim for the employee's share of OASDI tax and HI tax.

OR

5c. The claim for OASDI tax and HI tax is for the employer's share only.

OR

5d. The claim is for federal income tax, OASDI tax, HI tax or Additional HI tax that were not withheld from employee wages.

Previously Reported		Correct Information		Previously Reported		Correct Information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation			2 Federal income tax withheld	2 Federal income tax withheld		
34,643.76	34,668.75	24.99				0.00	
3 Social security wages	3 Social security wages			4 Social security tax withheld	4 Social security tax withheld		
		0.00				0.00	0.00
5 Medicare wages and tips	5 Medicare wages and tips			6 Medicare tax withheld	6 Medicare tax withheld		
		0.00				0.00	0.00
7 Social security tips	7 Social security tips			8 Allocated tips	8 Allocated tips		
		0.00				0.00	
				10 Dependent care benefits	10 Dependent care benefits		
						0.00	
11 Nonqualified plans	11 Nonqualified plans			12a Code:	12a Code:		
		0.00		0.00	0.00	0.00	
				12b Code:	12b Code:		
				0.00	0.00	0.00	
				12c Code:	12c Code:		
				0.00	0.00	0.00	
				12d Code:	12d Code:		
				0.00	0.00	0.00	
Previously Reported		Correct Information		Previously Reported		Correct Information	
15 State	15 State			15 State	15 State		
Virginia - VA	Virginia - VA						
16 State wages, tips etc.	16 State wages, tips etc.			16 State wages, tips etc.	16 State wages, tips etc.		
34,643.76	34,668.75	24.99				0.00	
17 State income tax	17 State income tax			17 State income tax	17 State income tax		
		0.00				0.00	
18 Local wages, tips, etc.	18 Local wages, tips, etc.			18 Local wages, tips, etc.	18 Local wages, tips, etc.		
		0.00				0.00	
19 Local income tax	19 Local income tax			19 Local income tax	19 Local income tax		
		0.00				0.00	
20 Locality name	20 Locality name			20 Locality name	20 Locality name		

Authorized Signature

_____ (must be signed by someone with certification authority)

Date

Printed Name

EXAMPLE 19 – Taxable Tuition Reimbursement (Education Assistance)

Scenario: Employee U was reimbursed for taxable tuition outside of the payroll system or the payment for the employee’s taxable tuition was made directly to the school prior to the end of the calendar year. Payroll was not notified in time to process it through payroll prior to the final confirmation for the pay group in December.

Tax Balances Before Adjustment

		US	Federal		
		Locality		Quarter	Quarter 4 (Oct - Dec)
		Tax Class	Withholding	Period	December
Taxes				Taxable Gross	
Year-to-Date		\$974.21		Year-to-Date	\$8,846.81
Quarter-to-Date		\$974.21		Quarter-to-Date	\$8,846.81
Month-to-Date		\$974.21		Month-to-Date	\$8,846.81
Tips Earnings				No Limit Gross	
Month-to-Date		\$0.00		Year-to-Date	\$0.00
				Quarter-to-Date	\$0.00
				Month-to-Date	\$0.00

		State	VA	Virginia		
		Locality			Quarter	Quarter 4 Oct - Dec)
		Tax Class	Withholding		Period	December
Taxes				Taxable Gross		
Year-to-Date		\$411.09		Year-to-Date	\$8,846.81	
Quarter-to-Date		\$411.09		Quarter-to-Date	\$8,846.81	
Month-to-Date		\$411.09		Month-to-Date	\$8,846.81	
Tips Earnings				No Limit Gross		
Month-to-Date		\$0.00		Year-to-Date	\$0.00	
				Quarter-to-Date	\$0.00	
				Month-to-Date	\$0.00	

Tax Balances Before Adjustment (cont.)

	US	Federal		Quarter	Quarter 4 (Oct - Dec)
Locality				Period	December
Tax Class	OASDI/Disability - EE				
Taxes			Taxable Gross		
Year-to-Date		\$566.84	Year-to-Date		\$9,142.57
Quarter-to-Date		\$566.84	Quarter-to-Date		\$9,142.57
Month-to-Date		\$566.84	Month-to-Date		\$9,142.57
Tips Earnings			No Limit Gross		
Month-to-Date		\$0.00	Year-to-Date		\$9,142.57
			Quarter-to-Date		\$9,142.57
			Month-to-Date		\$9,142.57

	US	Federal		Quarter	Quarter 4 (Oct - Dec)
Locality				Period	December
Tax Class	OASDI/Disability - ER				
Taxes			Taxable Gross		
Year-to-Date		\$566.84	Year-to-Date		\$9,142.57
Quarter-to-Date		\$566.84	Quarter-to-Date		\$9,142.57
Month-to-Date		\$566.84	Month-to-Date		\$9,142.57
Tips Earnings			No Limit Gross		
Month-to-Date		\$0.00	Year-to-Date		\$9,142.57
			Quarter-to-Date		\$9,142.57
			Month-to-Date		\$9,142.57

Tax Balances Before Adjustment (cont.)

US		Federal		
Locality			Quarter	Quarter 4 (Oct - Dec)
Tax Class	FICA Med Hospital Ins/EE		Period	December
Taxes			Taxable Gross	
Year-to-Date	\$132.57		Year-to-Date	\$9,142.57
Quarter-to-Date	\$132.57		Quarter-to-Date	\$9,142.57
Month-to-Date	\$132.57		Month-to-Date	\$9,142.57
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00		Year-to-Date	\$9,142.57
			Quarter-to-Date	\$9,142.57
			Month-to-Date	\$9,142.57

US		Federal		
Locality			Quarter	Quarter 4 (Oct - Dec)
Tax Class	FICA Med Hospital Ins/ER		Period	December
Taxes			Taxable Gross	
Year-to-Date	\$132.57		Year-to-Date	\$9,142.57
Quarter-to-Date	\$132.57		Quarter-to-Date	\$9,142.57
Month-to-Date	\$132.57		Month-to-Date	\$9,142.57
Tips Earnings			No Limit Gross	
Month-to-Date	\$0.00		Year-to-Date	\$9,142.57
			Quarter-to-Date	\$9,142.57
			Month-to-Date	\$9,142.57

Balance Adjustments Request Form

Employee Information

Employee ID 00888080800
Empl Rcd 0
First Name Employee
Last Name U
Middle Name

Example 19 -Taxable Tuition Reimbursement

Balance Information

Company # & Abbreviation YYY - 888 (Example: 100 - SOV)
Balance ID CY - Calendar Year
Year 2022
Period 12 - December

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Agency Use Only:

Prepared By: abcdefg Date 1/2/2023
Approved By: hijklmno Date 1/2/2023

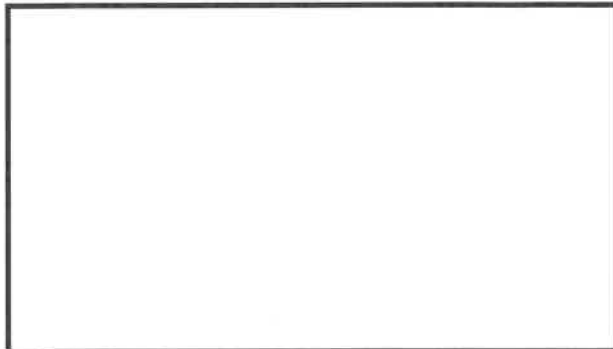
Number of Earnings Adj _____
Number of Deduction Adj _____
Number of Tax Adj _____
Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
Journal #: _____ Date Keyed _____

Balance Adj



Adjust Earnings Balances

Balance Adjustments Request Form

Employee Name	EmployeeU	Empl ID	00888080800
		Empl Rcd	0
Balance Information			
Company	YYY - 888		
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Earnings Adjustment 1

Earnings Information

Earnings Code TTR - Taxable Tuition

Reason for adjustment: Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date <u>4,750.00</u>
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 2

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 3

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 4

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Earnings Adjustment 5

Earnings Information

Earnings Code N/A - Not Applicable

Reason for adjustment: Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Hours	Gross Earnings
Adjustment to Month-to-Date _____	Adjustment to Month-to-Date _____
Current Month-to-Date _____	Current Month-to-Date _____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeU	Empl ID	00888080800
		Empl Rcd	0
Balance Information			
Company	YYY - 888		
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State \$U - Federal Locality _____
 Tax (OASD/Disability - EE) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	<u>294.50</u>	Taxable Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State \$U - Federal Locality _____
 Tax (OASD/Disability - ER) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	<u>294.50</u>	Taxable Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / EE) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	<u>68.88</u>	Taxable Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State \$U - Federal Locality _____
 Tax (FICA Med Hospital Ins / ER) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	<u>68.88</u>	Taxable Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State \$U - Federal Locality _____
 Tax (Withholding) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	<u>4,750.00</u>
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeU	Empl ID	0088808000
		Empl Rcd	0
Balance Information			
Company	YYY - 888		
Balance ID	CY - Calendar Year		
Year	2022		
Period	12 - December		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____
 Tax (Withholding) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____	4,750.00
Current Month-to-Date	_____		Current Month-to-Date	_____	

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Taxable tuition reimbursement payment processed and reported to payroll after final payrun for the year

Taxes

Adjustment to Month-to-Date	_____	Taxable Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

Tips Earnings

Adjustment to Month-to-Date	_____	No Limit Gross	Adjustment to Month-to-Date	_____
Current Month-to-Date	_____		Current Month-to-Date	_____

EXAMPLE 20 - State Taxable Balance Adjustment (No taxable gross, no tax taken)

Scenario: Employee V submitted a VA-4 tax form claiming exempt for ppe 2/25/22 – 3/09/22 and was set up on the Employee Tax Data screen as No taxable gross no tax taken for Virginia. The error was found when reviewing the V_PY_FIT_SIT_TAXABLE_VARIANCE query. Taxable gross for Virginia must be corrected using a Balance Adjustment Form.

YTD VA Withholding Before Adjustment = \$10,562.55

YTD Federal Withholding Before Adjustment = \$12,765.62

Tax Balances Before Adjustment

State	VA	Virginia	Quarter	Quarter 1 (Jan - Mar)
Locality			Period	March
Tax Class	Withholding			
Taxes		Taxable Gross		
Year-to-Date	\$356.76	Year-to-Date	\$10,562.55	
Quarter-to-Date	\$356.76	Quarter-to-Date	\$10,562.55	
Month-to-Date	\$267.63	Month-to-Date	\$6,336.71	
Tips Earnings		No Limit Gross		
Month-to-Date	\$0.00	Year-to-Date	\$0.00	
		Quarter-to-Date	\$0.00	
		Month-to-Date	\$0.00	

Balance Adjustments Request Form

Employee Information

Employee ID 00232323200
 Empl Rcd 0
 First Name Employee
 Last Name V
 Middle Name _____

Example 20 - No taxable gross, no tax taken

Balance Information

Company # & Abbreviation 888 - YYY *(Example: 100 - SOV)*
 Balance ID CY - Calendar Year
 Year 2022
 Period 3 - March

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Agency Use Only:

Prepared By: abcdefg Date 3/31/2022
 Approved By: hijklmn Date 3/31/2022

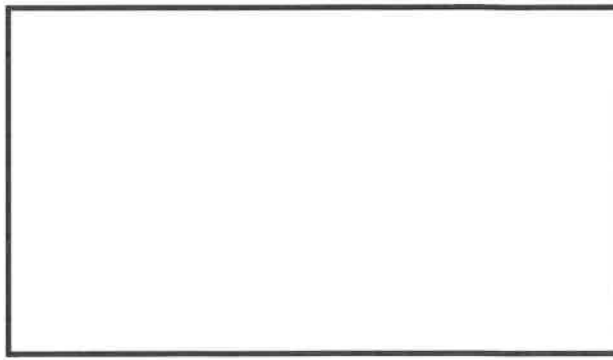
Number of Earnings Adj _____
 Number of Deduction Adj _____
 Number of Tax Adj 1
 Number of Garnishment Adj _____

SPO Use Only:

Entered By: _____ Date _____
 Approved By: _____ Date _____

Voucher #: _____ Date Keyed _____
 Journal #: _____ Date Keyed _____

Balance Adj



Adjust Tax Balances

Balance Adjustments Request Form			
Employee Name	EmployeeV	Empl ID	00232323200
		Empl Rcd	0
Balance Information			
Company	888 - YYY	Example 7 - Move SIT Txbl from MD to VA	
Balance ID	CY - Calendar Year		
Year	2022		
Period	3 - March		

Tax Adjustment 1

Tax Information

State VA - Virginia Locality _____
 Tax (Withholding) _____

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	2,203.07
Current Month-to-Date	Current Month-to-Date	6,336.71

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tax Adjustment 2

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tax Adjustment 3

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tax Adjustment 4

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tax Adjustment 5

Tax Information

State N/A - Not Applicable Locality _____
 Tax (N/A - Not Applicable) _____

Reason for Adjustment Employee submitted VA-4 form claiming exempt for ppe 3/09/22. EE was set up as No taxable gross, no tax taken in error.

Taxes

	Taxable Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____

Tips Earnings

	No Limit Gross	
Adjustment to Month-to-Date	Adjustment to Month-to-Date	_____
Current Month-to-Date	Current Month-to-Date	_____