***Department of Accounts***

***Payroll Bulletin***

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| **Calendar Year 2013** | **May 3, 2013** | **Volume 2013-06** |

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| *In This Issue of the Payroll Bulletin…....* | * PAT 1500 Hour Reports Adjusted for Affordable Care Act Changes
* VRS Deduction Reminder – Less Than 12 Month Employees
* Cash Match for 18-Pay Employees
* Deceased Pay Processing, Revised

  | The Payroll Bulletin is published periodically to provide CIPPS agencies guidance regarding Commonwealth payroll operations. If you have any questions about the bulletin, please call Cathy McGill at (804) 371-7800 or Email at cathy.mcgill@doa.virginia.govState Payroll Operations**Director Lora L. George**Assistant Director Cathy C. McGill |

#### **PAT 1500 Hour Reporting Adjusted for Affordable Care Act Changes**

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| Changes to the 1500 Hour Reporting | The Department of Human Resource Management issued a memorandum dated April 11, 2013, entitled “Immediate Policy Modification, Policy 2.20, Types of Employment” in response to the President’s signing of the Affordable Care Act (ACA). The memorandum states “the Commonwealth has adopted a provision in the 2013 Appropriation Act that limits wage employees to working no more than 29 hours per week over the course of twelve months. The determination of whether or not wage employees average more than 29 hours per week will be based on the Commonwealth’s ACA measurement periods- initially, May 1, 2013, through April 30, 2014.” For further questions regarding these changes, please consult the FAQ’s found on the DHRM Website at <http://www.dhrm.virginia.gov/hrpolicy/documents/FAQsWorkHoursLimitationsforWageEmployees.pdf>.  |

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| PAT 1500 Hour Report | Effective immediately the 1500 Hour reporting tool in the Payroll Auditing Tool (PAT) application has been modified to report on the accumulated hours for the May 1 to April 30 evaluation period. Hours will be posted to each month according to the check date in accordance with DHRM’s updated policy.To gain access to the PAT 1500 Hour Reports use the Payline Security Authorization form found on our website at:<http://www.doa.virginia.gov/Payroll/Forms/PaylinePATSecurityForm.pdf>  |

#### **VRS Deduction Reminder – Less Than 12 Month Employees**

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| Request Mass Trans to Delay Retirement Deductions during Off Contract Months | VRS retirement contributions should cease during the off-contract months for less than 12-month contract employees who are paid over 24 pay periods. To temporarily cease these deductions send an email to State Payroll Operations to request a mass transaction to update the “Start Date” to the first day of the pay period that deductions should resume.If the contract period ends mid-month be sure to continue the VRS deductions through the end of the month. For example, if the contract period is 8/15 - 5/15 VRS deductions are to be calculated for both the 4/25-5/9 and the 5/10-24 periods. The mass transaction should be requested to be processed during the 5/25-6/9 period so that deductions will be reestablished the first pay period in September (8/25-9/9). Review [Payroll Bulletin 2012-11](http://www.doa.virginia.gov/Payroll/Payroll_Bulletins/2012/2012_11.pdf) for more information. |

#### **Cash Match for 18-Pay Employees**

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| U142/U143 Exception Handling | It was identified that the cash match amount for 18-pay employees was established at $26.68 per pay period instead of the correct value of $26.67. The automated update program has been corrected and any exceptions will be identified on U142 (Annuity Cash Match Exception Listing) and the U143 (Deferred Compensation Cash Match Exception Listing).While there is no need to correct the cash match amount for these employees on H0ZDC immediately as the goal value of $480 will cause the 18th employer contribution to be a reduced by $0.24, it is recommended that each record be manually updated to eliminate the extraneous exception from being reported. |

#### **Deceased Pay Processing, Revised**

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| Overview | The General Assembly has made several changes to the Code of Virginia regarding deceased payments. The new code is found in §64.2-601 and §64.2-602. Payments due to a deceased employee (regular, overtime, leave balances, etc.) are subject to certain provisions within the Code of Virginia that govern the process by which those payments are made. The guidelines and legal requirements governing deceased pay can be complicated. Individual circumstances can vary and may require additional guidance from the Attorney General’s Office.  |

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| $15,000 Threshold Rule | In compliance with Code of Virginia §64.2-602, when there is *no executor or administrator* and the total amount due from payroll (for either wage or salaried) is less than $15,000 use the Survivor Affidavit (at the end of this bulletin).  Payment can be made after 60 days regardless of the total value of the estate (regardless of the amount of VRS benefit, etc.). |

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**Deceased Pay Processing, Revised** continued

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| Amounts in Excess of $15,000  | If the total amount due from payroll is more than $15,000 follow §64.2-601 and consider the value of any liquid asset or accounts with a stated monetary value such as:• VRS/ORP group life insurance benefit• VRS/ORP retirement account balance • Deferred compensation and/or annuity account balancesPersonal property and real estate do not have to be considered. If the agency determines that the total value of the above amounts (payroll, VRS, etc.) • will exceed $50,000, then payment must be made to an executor or administrator only• is less than $50,000, offer the survivors the option of completing the Virginia Small Estate Act Affidavit (found at the end of this bulletin). If the survivors cannot sign this affidavit, then payment must be made to an executor or administrator only.  |

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| Payments to Executor or Administra-tor | Agencies can process the final payment immediately when there is a court-approved executor or administrator, regardless of the amount, once the required documentation (listed below) has been received. When meeting with the executor or administrator, the agency will need to request and retain the following items before payment is processed. * IRS Form W-9 with the TIN for the estate and the name of the executor or administrator (not the employee's name/SSN, not the executor’s/administrator’s SSN). The executor/administrator must apply for and receive a TIN for the estate by completing IRS form SS4, which can be found at: <http://www.irs.gov/pub/irs-pdf/fss4.pdf> . They can call 800-829-4933 for assistance in completing the form and can receive the number "within minutes".
	+ If the payee is not a US citizen, then they should complete a W-8 form and 30% tax may need to be withheld. Please contact Martha Laster (Martha.Laster@doa.virginia.gov) for assistance with non-US citizens.
* Copy of the Certificate/Letter of Qualification. This is the court document that certifies who was appointed executor or administrator.
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**Deceased Pay Processing, Revised** continued

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| Payments to Heir(s)/Survivor(s) | When there is no executor/administrator and payment is made to any heir(s)/survivor(s) the agency must wait 60 days before processing the payment. When meeting with the heir(s), the agency will need to request and retain the following items before payment is processed:* IRS Form W-9: Each heir should complete a W-9 with the heir’s name and SSN and NOT the employee's name/SSN. If paying more than one heir, each heir should complete a separate W-9 form.

NOTE: If the payee is not a US citizen, then they should complete a W-8 form and 30% tax may need to be withheld. Please contact Martha Laster for assistance with non-US citizens. * Survivor Affidavit or Virginia Small Estate Act Affidavit: Completed, signed and notarized. (Affidavits are found at the end of this bulletin.)
* List of Heirs form: <http://www.courts.state.va.us/forms/circuit/cc1611.pdf> . The family needs to complete this form with the Circuit Court.

*After the 60 days have passed*, a call to the Court in the locality where the employee lived is required to ensure that no application for the appointment of a personal representative (executor or administrator) is pending or has been granted in any jurisdiction. Be sure to document the date called and name and position of the individual to whom you speak.  |

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| Additional Actions before Payment is Issued | The agency needs to take the following action before issuing the final check:* Retain a certified copy of the death certificate.
* Notify the Virginia Retirement System and Minnesota Life of the death of a salaried employee.
* Deduct any court-ordered deductions such as child support, garnishments, tax levies, etc.
* Deduct any amounts “Due to Agency/Commonwealth.” Such items may include health care premiums, flexible spending contributions, parking fees, amounts for unreturned uniforms or equipment (you must have written authorization from the employee on file before withholding), and any unpaid balance on the Travel Charge Card.
* Health care options available to the survivors should be coordinated with your agency HR department.
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**Deceased Pay Processing, Revised** continued

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| Deduction for Amounts Owed to Agency | Deduction 010, DUE AGY, is used in deducting amounts due to the employing agency for which written permission from the employee is retained on file. Generally this would represent the value of items which are required to be returned upon termination, death, or reassignment from a specific position. Examples include uniforms, electronic equipment such as cell phones, laptops, PDAs, and any outstanding balance on the Travel Charge Card. Deduction 010 is a *post-tax deduction* and should not be used for amounts due for pre-tax items such as health care or pre-tax parking.When used, a single check will be generated for all employees with this activated deduction. If you have the need to begin using this deduction, email DOA payroll operations providing the name and address to be included on the check. |

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| Deduction for Deceased Payments | Deduction 013, DEC-NET, is used to generate payments to beneficiaries or the Estate. In the same manner as a garnishment or tax levy, a check payable to the payee indicated on the H0901 screen will be created. The net amount will be calculated as gross, minus FICA tax (if any), minus pre-tax deductions, Deduction 010, and any child support, garnishment, or tax levy. Be sure to turn off direct deposit and any other deductions that should not be withheld from the final deceased payment.Only one name may be established for use with this deduction. If funds need to be split among multiple payees, the agency will need to deposit the check to a petty cash fund, and then make the necessary payments. If no petty cash fund is available, then the check will need to be deposited to the Treasurer of Virginia and CARS transactions must be processed to issue the necessary payments. |

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| Deductions for Retirement on Final Creditable Comp | The automated VRS reconciliation will ensure that funds are collected in full for the employee’s last month of service. ORP contribution processing and the VRS employee contribution should be collected following the instructions for deceased pay as outlined in the current VRS Modernization Examples on our web site at:<http://www.doa.virginia.gov/Payroll/Payroll_Bulletins/VRSModernizationWorkingExamples.cfm> |

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| Calendar Year End Processing | At calendar year end:* 1. The W-2 should be issued in the employee’s name and SSN.
	2. Manually issue a 1099-MISC using the information from the W-9 form in accordance with IRS regulations and instructions for form 1099-MISC.
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| Unclaimed Property | If there are no known beneficiaries after one year, then the payment should be transferred to the Virginia Department of Treasury, Unclaimed Property Division according to their policies and procedures found on their website: <http://www.trs.virginia.gov/Ucp/ucp.asp>  |

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| When to Process Deceased Pay |

SURVIVOR AFFIDAVIT

TO BE USED FOR PAYMENT OF AMOUNTS LESS THAN $15,000 AND WHEN NO QUALIFICATION OF THE ESTATE HAS OCCURRED WITHIN 60 DAYS. (Reference Code of Virginia §64.2-602)

I/WE, the “Successor(s)”\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, after being first duly sworn, depose and state as follows:

1. That \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the “Decedent”, died on or about

the \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_.

1. The name of each successor designated to receive payment or delivery of the small asset on behalf of all successors is/are:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. That at least 60 days has elapsed since the Decedent’s death.
2. That no application for the appointment of a personal representative is pending or has been granted in any jurisdiction.
3. That the Designated Successor shall have a fiduciary duty to safeguard and promptly pay or deliver the small asset as required by the laws of the Commonwealth to the other successors, if any.
4. We acknowledge that we have a fiduciary duty to safeguard and promptly pay or deliver monies received to the other successors, if any, and to repay the Commonwealth of Virginia all monies received if it is discovered by the probate of a will or other evidence that we were not entitled to receive such wages or other sums.

WHEREFORE, the undersigned Successor(s) to the Small Asset of the Decedent make this Affidavit pursuant to

§64.2-602 of the 1950 Code of Virginia, as amended.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Signature Signature

STATE OF \_\_\_\_VIRGINIA\_\_\_\_\_\_\_, City/County of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, to-wit:

This Survivor Affidavit was acknowledged, subscribed and sworn to before me

this \_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_, by

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 Notary Public

(SEAL) My Commission expires:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Notary Registration Number:\_\_\_\_\_\_\_\_\_\_\_\_

**VIRGINIA SMALL ESTATE ACT AFFIDAVIT**

# Va. Code §64.2-601

I/WE, the “Successor(s)”\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, after being first duly sworn, depose and state as follows:

1. That \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the “Decedent”, died on or about the \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_.

2. That the value of Decedent’s entire personal probate estate as of the date of the

Decedent’s death, wherever located, does not exceed $50,000.00.

3. That at least 60 days has elapsed since the Decedent’s death.

4. That no application for the appointment of a personal representative is pending or has been granted in any jurisdiction.

5. That the Decedent’s will, if any, was duly probated.

6. That the claiming Successor is entitled to payment or delivery of the small asset,

 and the basis upon which such entitlement is claimed appears below:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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7. The names and addresses of all Successors, to the extent known, are:

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8. The name of each successor designated to receive payment or delivery of the small asset on behalf of all successors is/are:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**VIRGINIA SMALL ESTATE ACT AFFIDAVIT**

Va. Code §64.2-601

9. That the Designated Successor(s) shall have a fiduciary duty to safeguard and promptly pay or deliver the small asset as required by the laws of the Commonwealth.

10. We acknowledge that we have a fiduciary duty to safeguard and promptly pay or deliver monies received to the other successors, if any, and agree to repay the Commonwealth of Virginia all monies received if it is discovered by the probate of a will or other evidence that we were not entitled to receive such wages or other sums.

WHEREFORE, the undersigned Successor(s) to the Small Asset of the Decedent, make this Affidavit pursuant to §64.2-601 of the 1950 Code of Virginia, as amended.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Signature Signature

STATE OF \_\_\_\_VIRGINIA\_\_\_\_\_\_\_, City/County of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, to-wit:

This Virginia Small Estate Act Affidavit was acknowledged, subscribed and sworn to before me this \_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_, by

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 Notary Public

(SEAL) My Commission expires:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Notary Registration Number:\_\_\_\_\_\_\_\_\_\_\_\_.