

DBF-BP 1998

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January 23, 1998

IN REPLY REFER TO:
DBFBP 98-1

TO: AGENCIES AND INDIVIDUALS ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: SCREEN CHANGES IN PYRL

We will be implementing several screen changes over the next year to primarily address the year 2000. We will try to give agencies at least thirty days notice by way of DBFBP memorandums so that those agencies that utilize screen scrape technology will have time to make changes to their programs. Please ensure that all individuals within your agency who need to be advised of screen changes are receiving these memorandums over the next year.

The first screens moving into production will be effective on March 1, 1998. The screen changes are related to the W-4 update screen and Salary Refund screens. Attached is a mask of the W-4 screen for those who may be doing screen scrapes. If you have a need for layouts of screens related to Salary Refunds please contact Zadok Coxwell at the number below.

Should you have questions concerning this information, please contact Zadok Coxwell at 850/414-1872 or SUNCOM 994-1872.

AR/llc

January 23, 1998

IN REPLY REFER TO:
DBFBP 98-2

TO: AGENCIES AND UNIVERSITIES ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: PAYROLL PROCESSING CHANGES

Effective immediately, the Bureau of State Payrolls has implemented the following change for payroll processing:

All agency payroll input and payroll certifications must be received in the Bureau of State Payrolls by **12 NOON** on the last business day **before** payroll processing. You can also obtain the dates payroll information is due to the Comptroller by reviewing the information contained in [Volume II, Section 6](#), Page 4 of 20 of Payroll Preparation Manual Update 98-1.

Should you have any questions, please call Patricia Manning at 850/414-1817 or SUNCOM 994-1817.

AR/pm

February 20, 1998

IN REPLY REFER TO:
DBFBP 98-3

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: EXPIRATION OF EXEMPT STATUS ON FORM W-4

Employees claiming exempt status on their Form W-4, Employee's Withholding Allowance Certificate, must file a new Form W-4 by February 15 each year. If the employee does not give you a new Form W-4 the Internal Revenue Service requires that income tax be withheld as if the employee is single with zero allowances.

Enclosed is a listing of those employees in your agency that have not filed a new Form W-4 for 1998. Effective February 15, 1998 the withholding for these employees has been changed to single with zero allowances as required by the Internal Revenue Service.

Eligible employees may claim exempt status for the remainder of 1998, or change their status and allowances, by completing a new Form W-4. Refer to Payroll Preparation Manual, [Volume V, Section 5](#). Turnaround W-4s have been released to the agencies for these affected employees.

Enclosed is a copy of Internal Revenue Service Form W-4 which contains instructions to assist employees in determining their eligibility for exempt status. For those not eligible for exempt status, the instructions provide a worksheet to help figure the number of withholding allowances that may be claimed on the new Form W-4. Also, [IRS Publication 505](#), Tax Withholding and Estimated Tax, provides additional information concerning the Form W-4. Forms may be obtained from the Internal Revenue Service by calling the toll-free number for forms 1-800-829-3676.

If you have any questions regarding these instructions, please call Janet Joiner at 414-1875 or SUNCOM 994-1875.

AR/llc

March 4, 1998

IN REPLY REFER TO:
DBFBP 98-4

TO: AGENCIES ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: ONLINE CANCELLATIONS OF PAYROLL WARRANTS AND ELECTRONIC FUND
TRANSFERS (EFT)

Beginning April 1, 1998, agencies will have the ability to cancel payroll warrants or EFT transactions on-line without the assistance of the Bureau of State Payrolls or Bureau of Accounting. We will be sending you the new on-line procedures for inclusion in your Payroll Manual as soon as possible.

Warrants still in an outstanding status may be canceled at any time up to one year after the warrant date. EFT cancellations can only occur prior to the processing of the EFT. The EFT cannot be canceled once it has been processed. Agencies will be expected to adopt procedures that ensure proper steps are taken when it is necessary to cancel warrants.

All practical controls and edits have been built into this new on-line process. For example, one of the controls require two individuals to cancel a warrant or EFT; one to enter the transaction and another to approve. All available tables are edited to ensure that the latest information available indicates that the warrant is outstanding and may be canceled. If a duplicate warrant has been requested, a message will be displayed that indicates there is a duplicate warrant. In the case of EFT cancellations, the cutoff time is checked to make sure that it is not too late to cancel the transaction.

We believe that this change will benefit agencies in that they will not be reliant upon the Bureau of State Payrolls for warrant cancellations or the Bureau of Accounting for EFT cancellations. However, please understand that with this change comes added responsibility. If proper procedures are not implemented and followed, serious problems may result. For example, this office has routinely received requests to cancel original warrants only to find that a duplicate was requested because the warrant was lost. If a warrant is canceled when a duplicate is issued, the duplicate will be rejected by the Treasurer's Office when presented for payment. Original warrants located after a duplicate has been issued should simply be marked "VOID" and destroyed using the agency's warrant destruction procedures.

In conjunction with the development of the on-line salary warrant cancellation system, we are changing our procedures regarding the destruction of the canceled salary warrants. Effective with the implementation of the new on-line salary warrant cancellation system, we are delegating the destruction of canceled salary warrants to each individual agency. We are hopeful this procedure will be more efficient for agencies in lieu of mailing canceled salary warrants to our office.

Simultaneous with this delegation, we expect each agency to develop written internal procedures for the destruction of their canceled salary warrants. Prior approval of the written internal procedures by our office is not required.

If you have any questions regarding these instructions, please call either Zadok Coxwell at (850)414-1872 (SUNCOM 994-1872) or Diana Flagg at (850)414-1880 (SUNCOM 994-1880).

March 30, 1998

IN REPLY REFER TO:
DBFBP 98-5

TO: AGENCIES ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: ON-LINE SALARY REFUNDS

Beginning April 1, 1998, agencies will be able to utilize the salary refund online system for all earnings codes (e.g., annual leave, sick leave, special compensatory leave, etc.) and for those refunds that include Earned Income Credit. Currently, salary refunds that include these items must be submitted to our office on Refund for Overpayment of Salary form ([DBF-BP-29](#)). Updates to the payroll manual reflecting this change will be distributed as soon as possible.

As part of this enhancement, the way that agency personnel will access this screen will be through the Cancellations and Adjustments (CA) selection that will be listed on the Payroll Main Menu. Once the Cancellations and Adjustments option is selected, you will then be able to access the Salary Refund (SR) screen and continue in the same manner for on-line salary refunds as before.

If you should have any questions, please contact Gene Moore at 850/414-1886, SUNCOM 994-1886 or Carolyn Howard at 850/414-1887, SUNCOM 994-1887.

AR/llc

March 30, 1998

IN REPLY REFER TO:
DBFBP 98-6

TO: AGENCIES ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: ON-LINE CANCELLATIONS OF PAYROLL WARRANTS AND ELECTRONIC FUND
TRANSFERS (EFT)

Please note the On-Line Payroll and EFT Cancellation component of the Flair Payroll System will not be available for use by agencies on April 1, 1998 as originally communicated through DBFBP Memorandum [98-4](#) dated March 4, 1998.

In an attempt to ensure that agencies have adequate time to implement internal procedures necessary to begin using this new system, agencies are instructed to continue following the procedures set forth in [Volume V, Section 1](#), pages 1-3 of the Payroll Manual until further notification. Agencies will need to continue sending the payroll warrants for cancellation to the Bureau of State Payrolls. Also, they should continue to contact the EFT Section when an EFT needs to be canceled. Agencies will be provided with procedures for the new on-line system approximately 30 days prior to the date that the system will be available for use. The Bureau of State Payrolls has scheduled a training class for agency personnel on April 22nd and 24th to provide instructions and hands-on experience with the new system. The class will be offered at 8:30 a.m. and 1:00 p.m. for both dates. You may register for the class through Training Direct at internet site <http://fcn.state.fl.us/dms/trac/readme.html>. Sometime after the training has been completed, the agency's Access Control Custodian will be notified as to the date that they may begin setting up access for users. We hope that this plan will allow the agencies adequate time to implement the internal procedures necessary to ensure a smooth and orderly transition of the payroll warrant/EFT cancellation process from the Bureau of State Payrolls to the agencies.

If you have any questions regarding this memorandum, please contact Diana Flagg at 850/414-1880, SUNCOM 994-1880 or Steve Isted at 850/414-7822, SUNCOM 994-7822.

AR/llc

April 3, 1998

IN REPLY REFER TO:
DBFBP 98-7

TO: COPEs AGENCIES

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: SUPPLEMENTAL PAYROLL
COMPTROLLER'S DATE APRIL 14, 1998

The Department of Management Services is scheduled to move programs related to Year 2000 efforts into production April 8, 1998. As announced at the COPEs Year 2000 update meeting held March 11, 1998, the COPEs system will be taken down at 7:00 P.M. April 8, 1998. At that time, the Department of Management Services will process COPEs payroll information submitted for the supplemental payroll due to the Comptroller's office on April 14, 1998. COPEs anticipates bringing the system back up Monday morning, April 13, 1998.

In an effort to allow agencies adequate time to submit transactions for this payroll, the Bureau of State Payrolls will process paper requisitions. We will accept **only** requisitions for transactions that will produce a payment. Change orders modifying the Pay Master record control data will not be accepted and should be submitted in COPEs for the next regular payroll. All requisitions must be delivered by 12:00 P.M. Monday, April 13, 1998. We ask for your cooperation in sending requisitions as soon as possible after April 8, 1998; facsimile transmissions will be accepted. To ensure compliance with the established payroll processing window, the paper requisition deadline will be strictly enforced. Agencies should be aware that **any** transaction entered into COPEs on Monday, April 13, 1998 will be submitted on the next regular COPEs payroll.

We hope this effort to coordinate with the Department of Management Services' COPEs Year 2000 implementation efforts eases concerns regarding timely submission and processing of payroll data. If you have any questions or concerns please call Tommy Wagner, DMS/COPEs, at 850/487-3443, SUNCOM 277-3443 or Cindy Sauls, BOSP, at 850/414-7821, SUNCOM 994-7821.

AR/cgs

April 17, 1998

IN REPLY REFER TO:
DBFBP 98-8

TO: Agency Payroll Offices

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - SPRING TERM 1998

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) [Section 127](#). However, as outlined in Bureau of State Payrolls memorandum DBFBP 97-4, job related employer provided education assistance may be excluded from taxation as a working condition fringe benefit.

The attached schedule lists agency employees enrolled in Spring Term 1998 graduate courses under the state tuition waiver program and the tuition values reported to the bureau by the state universities. Please review the courses listed for your agency employees and determine those courses that are job related and excludable from taxation as provided by Internal Revenue Code and Internal Revenue Service Regulations. Tuition values not exempt from taxation must be reported to the bureau as outlined below under Reporting Spring Term 1998 Taxable Tuition.

Taxable tuition values reported to the bureau are subject to income and FICA taxes. Due to payroll systems limitations the Comptroller's Office cannot include taxable non-cash values with the employees' regular salary payment and therefore cannot withhold income and FICA taxes programmatically. These taxable values will be included with the employees' earnings through the employee records adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update but does not collect income taxes. Agencies should notify employees having taxable tuition values of this additional tax liability so that they may adjust their Form W-4, Employee's Withholding Allowance Certificate, as needed.

Taxable tuition values entered through the adjustment process for which there is no salary payment on the next regular payroll will create a collection item for the agency. Agencies will receive notification from the bureau of uncollected FICA taxes.

REPORTING SPRING TERM 1998 TAXABLE TUITION:

- 1) The value of graduate courses determined by the agency to be taxable must be submitted to the Bureau of State Payrolls for processing as taxable non-cash income. Taxable tuition values must be reported in the current calendar year and cannot be carried over into the next calendar year.

Note: Only taxable tuition values are to be reported to the Bureau of State Payrolls. Tuition values for courses determined to be job related and therefore not taxable, and the supporting documentation, are to be retained by the agencies and available upon request.

- 2) Taxable tuition record adjustments received by the bureau will be processed and included on the employee's next salary payment following receipt and record adjustment processing. As needed, a special record adjustment processing will be scheduled to occur two work days prior to scheduled biweekly and monthly payrolls. The bureau may require up to three days to prepare record adjustment data for processing.
- 3) Taxable tuition values may be submitted to the bureau utilizing Form [DBF-BP-550A](#), Employee Record Adjustment, Non-Salary Compensation, Current Calendar Year. Agencies utilizing this form must complete a form for each employee. Agencies using this form must submit to the bureau a cover letter with the forms being submitted, requesting employee record updates for Spring Term 1998 taxable graduate courses, listing the employee names, social security numbers and taxable values.

Agencies may submit taxable tuition values to the bureau in a spreadsheet. Spreadsheets must be set up **specifically** as shown in the attached schedule to facilitate keying and batch control at the bureau. Spreadsheets not conforming to these specifications will be returned to the agency for correction and resubmission. Each spreadsheet page must include the totals for each field having values.

Form [DBF-BP-550A](#) and the related spreadsheet are enclosed and may be copied on **GREEN** paper and used as needed. These forms also are available electronically in Excel format. Requests for electronic copies should be directed to Cheryl Butler at e-mail address Cheryl_E_Butler@mail.dbf.state.fl.us, or 850/414-7824, SUNCOM 994-7824.

- 4) The following data elements must be completed for each form and spreadsheet.

Name of Department:	abbreviation or acronym
Date:	date form is prepared
Warrant Number:	use 7555555
Warrant Date:	use 03/31/98 for Spring Term 1998
Ret. Code:	employee's regular Retirement Code
L. Name, F. Name, M. Initial:	as shown on W-4
Org 1 / 2:	first two levels of agency org code (four digits)
FICA Gross:	taxable tuition value (when combined with year to date must not exceed \$68,400)
Medicare Gross:	taxable tuition value
Total Gross:	taxable tuition value
Earning Code 9103 Taxable Tuition - 9103:	taxable tuition value

In addition, the following information must be completed for each form and spreadsheet.

Reason for Adjustment:	Spring Term 1998 Taxable Tuition
Prepared by:	name of preparer
Telephone Number:	telephone number of preparer
Authorized Signature:	must be authorized to certify payroll

5) Employee record adjustments submitted for taxable tuition should include the total of all taxable values for that term. There must be only one record update for each employee with a summary (or total) taxable tuition value.

Agencies and universities are encouraged to submit their taxable tuition record adjustments as soon as possible for each term during the year. Completed forms and spreadsheets should be forwarded to the attention of Cheryl Butler, Bureau of State Payrolls.

If you have any questions concerning this matter please contact Cheryl Butler 850/414-7824, SUNCOM 994-7824 or Ernest Thompson at 850/414-1873, SUNCOM 994-1873.

AR/llc

Attachments

May 15, 1998

In Reply Refer To:
DBFBP 98-9

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: On-line Payroll Warrant/EFT Cancellation System

Beginning June 1, 1998, the ability to cancel payroll warrants or delete payroll EFT's through the use of this new on-line system will become available to the agencies. This will be accessible through the Cancellation and Adjustments (CA) selection listed on the Payroll Main Menu. Once the Cancellation and Adjustments option is selected, the Warrant/EFT Cancellation (WC) option can then be selected. Agency Access Control Custodians may begin setting up access for users on June 1.

Agency personnel who have not had the opportunity to receive training on the new system should fax their request for training to the Bureau of State Payrolls at (850) 922-5181 (SUNCOM 292-5181). Additional classes will be scheduled and placed on Training Direct based upon need.

Revised pages to the Payroll Preparation Manual for [Volume V, Section 1](#) are currently being sent out to all holders of the PAYROLL PREPARATION MANUAL.

If you have any questions regarding this memorandum, please contact Diana Flagg at (850) 414-1880 (SUNCOM 994-1880) or Janet Joiner at (850) 414-1875 (SUNCOM 994-1875).

AR/df

June 8, 1998

IN REPLY REFER TO:
DBFBP 98-10

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Deferred Retirement Option Program (DROP)

Effective July 1, 1998, State Employees under the Florida Retirement System will be able to elect to enter the Deferred Retirement Option Program (DROP) created by Chapter 98-18, Laws of Florida. This program allows employees to enter a plan in which retirement benefits begin, but are deferred while the employee continues service with his/her Florida Retirement System employer. The payroll system will recognize new retirement codes to facilitate the implementation of this program. The codes are as follows:

Code	Description	ER%	EE%	Subject to FICA
DT	Drop from all Plans TRS	12.5	0	No
DP	Drop from all Plans FRS	12.5	0	Yes
DS	Drop from SCOERS Division B	12.5	0	Yes
DR	Drop from SCOERS Division A	12.5	0	No

The Bureau of State Payrolls is prepared to accept payment of Annual Leave for individuals entering the Drop program implemented pursuant to Section 121.091, Florida Statutes. The Bureau will also honor request for payment of Special Compensatory Leave earned within eleven months prior to entry into DROP pursuant to revisions of Chapters [60K](#), [60M](#) and [60N](#), Florida Administrative Code. Agencies with specific authority to establish their own rules may elect to operate under Chapters [60K](#), [60M](#) and [60N](#), Florida Administrative Code, regarding the provisions of DROP until they file other rules for participation. Leave payments paid as a result of employees entering the DROP program should be paid under the employee's normal retirement code, NOT the DROP retirement code.

Agencies will be expected to utilize an automated personnel/payroll system to process payments of Annual Leave and Special Compensatory Leave. Only in those instances where payments cannot be made through an automated payroll system will requisitions be approved by any other medium. Due to the projections of thousands of participants expecting to make deferrals from these leave payments, the Bureau of State Payrolls is exploring ways to automate the current manual process. We recommend that each office planning to submit requisitions outside of their automated personnel/payroll system obtain access to a personal computer with Windows NT, Windows 95 or a later version of Windows and at least 15 megabytes of free hard drive space (Internet access is a plus). These computers will be utilized to submit requisitions of leave to the Bureau of State Payrolls. The Bureau will issue further instructions by June 15, 1998, on the submission of payment requisitions not submitted through an automated personnel/payroll system.

We have received verbal assurance that COPES will be able to handle all aspects of the DROP by the effective date. However, we have not received assurance from others that have their own personnel/payroll systems. Please let the Bureau of State Payrolls know as soon as possible if special assistance will be necessary for your office to process DROP payments effective July 1, 1998.

The Division of Retirement must approve each applicant for participation in the DROP program. The Division of Retirement will perform a determination of eligibility and place the employee on their Application Tracking System. It is the employing agency's responsibility to make sure that this determination has been made prior to payment of leave. Due to timing, it may not be possible to determine if an employee has been determined eligible by the Division of Retirement prior to making payment of salary under the new retirement codes, but it should always be confirmed that eligibility has been determined by the Division of Retirement before leave payments are authorized.

Pursuant to Section 121.091 (13)(c)3., Florida Statutes, employees may only enter the DROP plan at the beginning of a month. This poses some logistical problems for biweekly employees since the State Payroll System does not carry multiple Retirement Codes. It will be necessary to reclassify portions of payments paid under the new DROP retirement codes back to the regular retirement code.

The first biweekly warrant with a period overlapping the first day of the month that the employee has elected to enter the DROP should be paid with the appropriate DROP retirement code. Within a couple of months a screen will be made available for agency staff to reclassify the earnings to the appropriate retirement code, based on the hours worked in each given month. This screen is planned to also facilitate the transfer of funds to the Division of Retirement for the appropriate additional retirement contributions. It will be the agency's responsibility to ensure all appropriate adjustments are made.

The following example illustrates the timing of how biweekly employee's should be transferred to DROP on July 1, 1998:

- The biweekly payroll processing on June 26, 1998 should be processed using the employees' normal (pre DROP) retirement code.
- The biweekly payroll processed on July 13, 1998 should be processed using the DROP retirement code appropriate to the employees' retirement plan.
- A follow-up adjustment should be processed (when the screen is available) to reclassify a portion of the biweekly warrant processed on July 13, 1998 for the pay period June 26, 1998 through July 9, 1998. If the employee worked 3 days in June, then 3 days should be reclassified back to the employees' regular retirement plan.

Should you have any questions, please contact Zadok Coxwell at (850)414-1872 or SUNCOM 994-1872.

June 26, 1998

IN REPLY REFER TO:
DBFBP 98-11

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: ALTERNATIVE METHOD FOR PROCESSING RETROACTIVE CRIMINAL JUSTICE INCENTIVE PAYMENTS (CJIP)

The Bureau of State Payrolls has developed an alternative method for processing retroactive CJIP payments. **This method may only be utilized for retroactive CJIP processing.** These payments can be processed on any payroll except CJIP and Class C payrolls. All **NEW** and **TERMINATING** employee payments must be processed using the appropriate CJIP change order forms and processed on the monthly CJIP payroll.

The alternative process requires the following forms:

1. Non-recurring Compensation Requisition, Form DBF-BP-43
2. Employee Record Adjustment, Form [DBF-BP-550](#) (**GREEN PAPER**)
3. Payroll Certification, Form [DBF-BP-15](#)
4. Retroactive Payment Schedule generated by the agency. This form is required if processing a payment for more than one employee on a single Non-recurring Compensation Requisition Form.

Instructions:

Non-recurring Compensation Requisition, Form DBF-BP-43

On the Non-Recurring Compensation form Key Code 42 must be indicated to process the lump sum representing the total amount due the employee for the months being processed. Payments must be made from the standard disbursement account, 103290. When processing a payment for only one employee fill in the beginning and ending dates for the period the payment represents. When processing payments for more than one employee leave the beginning and ending dates blank and complete a retroactive payment schedule. (See [Volume V, Section 8](#) in the Payroll Preparation Manual)

The retroactive payment schedule must contain the employee's name, social security number, beginning and ending dates for the period the payment represents and the lump sum amount.

Employee Record Adjustment, Form DBF-BP-550

Form [DBF-BP-550](#) is required to update the employee's record. Please complete the form by entering the following information in the specified fields:

- Department Name
- Date - This date is the date the form is prepared

- Warrant Number - 7779172
- Warrant Date - warrant date for the payroll on which the CJIP payment will be processed
- Social Security Number of employee
- Retirement Code - employee's current retirement code
- Voucher Number - the type of payroll on which the payment should be processed, (i.e., Supplemental, Biweekly, etc.)
- ORG 1/2 - Level 1 and 2 of the agency's organization code

The adjustment decreases ERN Code 9119 (Lump sum in Lieu of Overtime) and increases ERN Code 9130 (Retroactive Pay). Please see the attached example of a completed record adjustment form which reflects an employee record adjustment for a lump sum CJIP payment of \$240.00.

If you have any questions concerning this process please contact Patricia Manning at 850/414-1817, SUNCOM 994-1817 or Joyce Kumber at 850/414-1896, SUNCOM 994-1896.

AR/llc

June 26, 1998

IN REPLY REFER TO:
DBFBP 98-12

TO: AGENCIES ADDRESSED

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: PAYROLL PROCESSING

The following schedule and instructions are to be followed for all payroll processing:

- All agency paper payroll requisitions must be received in the Bureau of State Payrolls by 12 noon on the last business day **before** the scheduled date for payroll processing. Please instruct your courier to deliver the paper payroll requisitions to the mailroom, B-26, The Fletcher Building before 10:00 a.m. the day before payroll processing. Additionally, you can obtain the dates on which payroll information is due to the Bureau of State Payrolls by referring to Volume II, Section 6, of the Payroll Preparation Manual located on the internet at <http://www.dbf.state.fl.us/bosp/handbook/bospweb.html>.
- Agencies and Universities submitting tapes and cartridges for Payroll Processing must submit them directly to the Bureau of Production Control, in room B-53, Fletcher Building before 9:00 a.m. the day of processing. All tapes and cartridges should be clearly labeled displaying tape numbers and Agency's name. However, the tape numbers and record count must be submitted to the Bureau of State Payrolls by Fax (850)922-5181 or SUNCOM 292-5181 or by electronic mail to Joyce_Kumber@mail.dbf.state.fl.us.

Should you have any questions, please contact Pat Manning at (850)414-1817 or SUNCOM 994-1817.

AR/nn

August 4, 1998

In Reply Refer To:
DBFBP 98-13

To: Agencies Addressed

From: Allen Reams, Chief
Bureau of State Payrolls

Subject: Refund for Overpayment of Salary

System enhancements are currently being programmed to allow agencies to directly deposit salary overpayments into the appropriate Departmental account. When the system changes are complete, the Office of the Comptroller, Cashier's Office, will discontinue accepting deposits for salary refunds. In order to ensure that agencies have adequate time to implement the necessary internal procedures, the date for this change has been tentatively set for September 1, 1998. Agency managers should establish procedures to deposit these monies into the appropriate account. If it is determined that September 1, 1998 is not a realistic date for implementation due to unforeseen problems with the system changes, agencies will be notified as soon as possible in writing and a message will be placed on the **PYRL** screen of the revised date.

In addition to depositing the refund amount directly into the appropriate account, you will no longer be required to submit the Transmittal of Salary Refund on-line forms (DBF-BP-07) to Bureau of State Payrolls for approval. Agencies should annotate the Treasurer's Receipt Number on the form and retain for supporting documentation. Additionally, this number should be entered online. Entering the number online will be the agency approval. Once the number has been entered, the refund will be pulled for processing at 5:00 p.m. that day.

Agencies will not need to submit journal transfer (JT) forms to the Bureau of State Payrolls as previously mentioned in our **DRAFT** Comptroller's Memorandum sent out on September 10, 1997 since the salary refund may be deposited directly into the appropriate account. The Payroll System will transfer the taxes back to the original State account. These transactions will be reflected in the Employee Detail Register. It will be the agency's responsibility to ensure that Departmental records are updated accordingly. Agencies should maintain appropriate documentation to support the deposit of the salary refund in order that this office may, at a later date, conduct a post-audit.

The Payroll Preparation Manual for [Volume V, Section 3](#) will be updated as soon as possible to reflect this change and will be sent out to all holders of the PAYROLL PREPARATION MANUAL.

If you have any questions regarding this memorandum, please contact Diana Flagg at (850) 414-1880 (SUNCOM 994-1880) or Steve Isted at (850) 414-7822 (SUNCOM 994-7822).

AR/df

September 22, 1998

IN REPLY REFER TO:
DBFBP 98-14

TO: Agency Payroll Offices

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - SUMMER TERM 1998

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) [Section 127](#). However, as outlined in Bureau of State Payrolls memorandum [DBFBP 97-4](#), job related employer provided education assistance may be excluded from taxation as a working condition fringe benefit.

The attached schedule lists agency employees enrolled in Summer Term 1998 graduate courses under the state tuition waiver program and the tuition values reported to the bureau by the state universities. Please review the courses listed for your agency employees and determine those courses that are job related and excludable from taxation as provided by Internal Revenue Code and Internal Revenue Service Regulations. Tuition values not exempt from taxation must be reported to the bureau as outlined below under Reporting Summer Term 1998 Taxable Tuition.

Taxable tuition values reported to the bureau are subject to income and FICA taxes. Due to payroll systems limitations the Comptroller's Office cannot include taxable non-cash values with the employees' regular salary payment and therefore cannot withhold income and FICA taxes programmatically. These taxable values will be included with the employees' earnings through the employee record adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update but does not collect income taxes. Agencies should notify employees having taxable tuition values of this additional tax liability so that they may adjust their Form W-4, Employee's Withholding Allowance Certificate, as needed.

Taxable tuition values entered through the adjustment process for which there is no salary payment on the next regular payroll will create a collection item for the agency. Agencies will receive notification from the bureau of uncollected FICA taxes.

REPORTING SUMMER TERM 1998 TAXABLE TUITION:

1. The value of graduate courses determined by the agency to be taxable must be submitted to the Bureau of State Payrolls for processing as taxable non-cash income. Taxable tuition values must be reported in the current calendar year and cannot be carried over into the next calendar year.

Note: Only taxable tuition values are to be reported to the Bureau of State Payrolls. Tuition values for courses determined to be job related and therefore not taxable, and the supporting documentation, are to be retained by the agencies and available

upon request.

2. Taxable tuition record adjustments received by the bureau will be processed and included on the employee's next salary payment following receipt and record adjustment processing. As needed, a special record adjustment processing will be scheduled to occur two work days prior to scheduled biweekly and monthly payrolls. The bureau may require up to three days to prepare record adjustment data for processing.
3. Taxable tuition values may be submitted to the bureau utilizing Form [DBF-BP-550A](#), Employee Record Adjustment, Non-Salary Compensation, and Current Calendar Year. Agencies utilizing this form must complete a form for each employee. Agencies using this form must submit to the bureau a cover letter with the forms being submitted, requesting employee record updates for Summer Term 1998 taxable graduate courses, listing the employee names, social security numbers and taxable values.

Agencies may submit taxable tuition values to the bureau in a spreadsheet. Spreadsheets must be set up ***specifically*** as shown in the attached schedule to facilitate keying and batch control at the bureau. Spreadsheets not conforming to these specifications will be returned to the agency for correction and resubmission. Each spreadsheet page must include the totals for each field having values.

Form [DBF-BP-550A](#) and the related spreadsheet are enclosed and may be copied in **GREEN** paper and used as needed. These forms also are available electronically. Requests for electronic copies should be directed to Cheryl Butler at e-mail address Cheryl_E_Butler@mail.dbf.state.fl.us, or 850/414-1884, SUNCOM 994-1884.

4. The following data elements must be completed for each form and spreadsheet.

Name of Department:	abbreviation or acronym
Date:	date form is prepared
Warrant Number:	use 7555555
Warrant Date:	use 06/30/98 for Summer Term 1998
Ret. Code:	employee's regular Retirement Code
L. Name, F. Name, M. Initial:	as shown on W-4
Org 1 / 2:	first two level of agency org code (four digits)
FICA Gross:	taxable tuition value (when combined with year to date must not exceed \$68,400)
Medicare Gross:	taxable tuition value
Total Gross:	taxable tuition value
Taxable Tuition - 9103:	taxable tuition value

In addition, the following information must be completed for each form and spreadsheet.

Reason for Adjustment:	Summer Term 1998 Taxable Tuition
Prepared by:	name of preparer
Telephone Number:	telephone number of preparer

Authorized Signature: must be authorized to certify payroll

5. Employee record adjustments submitted for taxable tuition should include the total of all taxable values for that term. There must be only one record update for each employee with one taxable tuition value.

Agencies and universities are encouraged to submit their taxable tuition record adjustments as soon as possible for each term during the year. Completed forms and spreadsheets should be forwarded to the attention of Cheryl Butler, Bureau of State Payrolls.

If you have any questions concerning this matter please contact Cheryl Butler at 850/414/1884, SUNCOM 994-1884 or Ernest Thompson at 850/414-1873, SUNCOM 994-1873.

AR/llc

Attachments: Agency Tuition Waiver Listing
Form DBF-BP-550A
Spreadsheet Format, Form DBF-BP-550A

October 7, 1998

IN REPLY REFER TO:
DBFBP 98-15

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: NEW AFSCME MISCELLANEOUS DEDUCTION CODE

Effective by noon on October 14, 1998 deduction code 0663, for AFSCME, Union Integrated Benefits, American General will be available for use. This code was made available as an AFSCME benefit to State employees who are AFSCME union members for life insurance.

Code 0663 will be designated for Consolidated Reporting with the deduction moneys remitted directly by the Department of Banking and Finance to "AFSCME/UIB/American General". Agencies will receive neither the miscellaneous deduction warrants nor miscellaneous deduction registers. Should an employee's salary warrant with this deduction be canceled or code 0663 deduction moneys need to be otherwise recovered, you will need to contact Lori Murphy of American General Life. Her address is:

American General Life Companies
Attn: Mass Marketing Administration 3-40
2727-A Allen Parkway
Houston, Texas 77019-2144
1-800-231-3655 or (713) 831-3720, fax (713) 831-3249

Bob Wallerius of Union Integrated Benefits should be contacted for questions about the product being offered by AFSCME as represented by this code. His address is:

AFSCME Benefits Coordinator
East Coast Region and Executive Offices
425B Paterson Avenue
East Rutherford, NJ 07073
(201) 531-9660 or (800) 429-8646, Fax (800) 633-0502

Whenever questions arise from either your employees or the payee about your agency's use of this deduction code, you should attempt to resolve these questions at the agency level. Should you have any questions, please contact Cheryl Butler at (850)414-1884 or SUNCOM 994-1884.

October 12, 1998

In Reply Refer To:
DBFBP 98-16

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Salary Refund Repayments - Hardship Consideration

The purpose of this memorandum is to respond to a question posed to this office concerning the repayment of a salary overpayment when the employee claims that the repayment plan would place him/her in a hardship situation.

The Payroll Preparation Manual ([Volume V, Section 2](#)) specifies that, if full repayment is not possible at one time, the period for making repayments should not be longer than the number of pay cycles in which the overpayment occurred. For example, if overpayments occurred on five pay cycles, then the employee should make the repayments over a period of time not to exceed five pay cycles. To ensure that the repayment does not impose a hardship on the employee, the employee's gross wages minus the repayment must not fall below minimum wage in accordance with the Fair Labor Standards Act. However, if an employee claims that the repayment schedule creates a hardship, then it is up to the discretion of the employing agency to determine the existence of a hardship situation that would justify a more flexible repayment plan. Documentation supporting the action taken should be maintained for review by the Bureau of State Payrolls.

If you have any questions regarding this memorandum, please contact Diana Flagg at (850)414-1880 or SUNCOM 994-1880 or Steve Isted at (850)414-7822 or SUNCOM 994-7822.

AR/df

October 26, 1998

In Reply Refer To:
DBFBP 98-17

To: Agencies Addressed

From: Allen Reams, Chief
Bureau of State Payrolls

Subject: Biweekly Agencies Only - Court Ordered Child Support Deductions

This memorandum is to inform biweekly agencies how this office plans to process the subject deductions for the twenty-seventh biweekly payroll with a payday of December 31, 1998. Because there are twenty-seven paydays this year, not the usual twenty-six paydays, employees with a court ordered child support payroll deduction specified as a monthly amount in the court order will not have the child support payment deducted on this last biweekly payday for 1998. Court orders that specify a monthly amount are annualized and then converted to a biweekly amount based upon twenty-six paydays occurring in the year. Thus, there will not be a deduction for the twenty-seventh payday on December 31, 1998 for those employees.

NOTE: This will only affect those employees of biweekly agencies whose child support court orders specified a monthly payment amount that required converting to a biweekly payment amount.

If you have any questions regarding this memorandum, please direct your calls to Kelly Hand at (850) 414-1882 (SUNCOM 994-1882) for employees with last name beginning A-J and Cynthia Murphy at (850) 414-1883 (SUNCOM 994-1883) for employees with last name beginning K-Z.

AR/df

November 9, 1998

IN REPLY REFER TO:
DBFBP 98-18

TO: Agencies and Individuals Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: CALENDAR YEAR END INFORMATION

The following payroll related information is provided to assist agencies in complying with the calendar year end reporting and processing schedule. Information concerning upcoming payroll changes and activities is included.

Vehicle Fringe Benefit Reporting

The published deadline for reporting vehicle fringe benefits for November 1, 1997 through October 31, 1998 is November 30, 1998. Benefits reported after that date may result in the affected employee receiving a corrected Form W-2 (W-2C) for calendar year 1998. Agencies should submit the required documentation as soon as possible in November to comply with this requirement. Elected officials and employees whose compensation is greater than \$110,700 annually are not eligible to use the commuting valuation method, but are required to use the Annual Lease Value Table. Please note the four-year recalculation requirement when using the Annual Lease Value Table. See [Volume V, Section 6](#) of the Payroll Preparation Manual for instructions.

Moving Expenses

[Comptroller's Memorandum No. 1 \(1998-99\)](#) contains information regarding the Federal tax and reporting requirements applicable to payments or reimbursements for employee moving expenses.

Forms W-2 Distribution

Original Forms W-2 will be distributed to all agencies by January 20, 1999. Employee information statements will accompany the Forms W-2. The size of the form and address placement is identical to last year's Form W-2.

Cancellations and Adjustments

Any warrant cancellations or adjustments made to 1998 earnings or taxes after December 29, 1998 will necessitate a Form W-2C. All employees receiving 1998 original Forms W-2 which have the message "Employee: Please Hold for W-2C" will receive a Form W-2C. This message means the employee is to be given the original form, but should refrain from filing a tax return until the Form W-2C is received. These Forms W-2C will be for 1998 adjustment activity entered in the system by January 12, 1999.

Forms W-2C produced from adjustments processed after the January 12, 1999

deadline will not cause the 1998 original Forms W-2 to display the W-2C message and may possibly be included in the mailing done by our office. The cutoff between the Forms W-2C included in the mailing versus being distributed through the agencies will be communicated via a PYRL screen message. [Comptroller's Memorandum No. 15 \(1990-91\)](#) describes the penalties which may be assessed if information returns are not timely and accurately filed. The errors or omissions subject to penalty are social security numbers, surnames, monetary amounts and omissions of addresses.

Salary Refunds

Refunds of salary overpayments must be handled in accordance with the instructions in the Payroll Preparation Manual, [Volume V, Section 2](#). If the agency collects the salary refund by December 31, 1998, deposits the money and approves the refund online with the deposit number by 5:00 p.m. on January 12, 1999, then the employee will be required to only refund the net salary. Salary refunds collected after December 31 must be calculated in accordance with the above referenced instructions pertaining to prior calendar year overpayments.

Revolving Fund Reimbursements

Revolving Fund payments for wages made to employees in Calendar Year 1998 must be reimbursed in 1998. Please refer to [Section 3A-31.226](#), Florida Administrative Code.

FICA Tax Changes

The Social Security wage base will increase from \$68,400 to \$72,600 in 1999. The Social Security tax rate will remain at 6.2% for both employee and employer contributions. The Medicare tax rate of 1.45% for both employee and employer will remain the same.

Duplicate Forms W-2

The last day in 1998 that 1996 or 1997 duplicate Forms W-2 and W-2C will be available via the on-line request system will be December 28, 1998. Duplicate 1996, 1997 and 1998 Forms W-2 and W-2C should be available via the on-line request system by January 25, 1999, or shortly thereafter.

Taxable Tuition Waivers

Graduate courses determined by the agency to be taxable must be submitted to the Bureau of State Payrolls for processing as non-cash income. Agencies wishing to collect Social Security and Medicare taxes on their November and December payrolls should note the scheduled payroll processing dates. Record adjustments for the collection of taxes should be submitted to BOSP at least three work days prior to the scheduled payroll processing date. Record adjustments submitted for processing after these December dates should include a journal transaction for the employer and employee Social Security and Medicare taxes.

If there are any questions concerning this information, please contact our office at 488-7762, SUNCOM 278-7762.

AR/llc

November 13, 1998

IN REPLY REFER TO:
DBFBP 98-19

TO: Personnel Officer Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Excluded Employment Expiration

Certain types of income are excluded from withholding under the Internal Revenue Code or an income tax treaty on a calendar year basis. The Internal Revenue Service requires employees to reapply each year for most types of exemptions from withholding.

Agency payroll report PW4JYX05 provides a listing of employees within your agency that have an *Excluded Employment Withholding Exemption* (DBF-BP-5) that will expire on December 31, 1998. This report can be printed or viewed by your agency using RDS. If you need assistance accessing the report please contact your agency RDS administrator. A hard copy of the report will not be mailed by the Bureau of State Payrolls.

This report only lists employees that have been paid since July 1, 1998. In order to continue uninterrupted exemption from withholding, eligible employees must submit, to the Bureau, a new *Reduction or Exemption From Withholding*, form DBF-BP-5 (revised August 1998), prior to the Form W-4 submission cut-off time and date that applies to the first payroll warrant dated in the new calendar year. Refer to Payroll Preparation Manual, [Volume II, Section 6](#), Page 5.

Employees that are also eligible for an exemption from Social Security and Medicare under the Internal Revenue Code must be coded with a non-contributory retirement code. Please review your employee records to assure that all employees are coded correctly.

Agencies are responsible for monitoring the residency status of employees and the time limitations under income tax treaties. When an employee is no longer eligible for an exemption from withholding the Bureau of State Payrolls must be notified in writing as soon as possible.

If you have any questions regarding these instructions, please contact Becky Johnson at 414-7820 or SUNCOM 994-7820 or Becky_B_Johnson@mail.dbf.state.fl.us.

November 17, 1998

IN REPLY REFER TO:
DBFBP 98-20

TO: Agency Payroll Offices

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - FALL TERM 1998

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) [Section 127](#). However, as outlined in Bureau of State Payrolls (BOSP) memorandum [DBFBP 97-4](#), job related employer provided education assistance may be excluded from taxation as a working condition fringe benefit.

The attached schedule lists agency employees enrolled in Fall Term 1998 graduate courses under the state tuition waiver program and the tuition values reported to the BOSP by the state universities. Please review the courses listed for your employees and determine those courses that are job related and excludable from taxation as provided by Internal Revenue Code and Internal Revenue Service Regulations. Tuition values not exempt from taxation must be reported to the BOSP as outlined below under Reporting Taxable Tuition.

Taxable tuition values reported to the bureau are subject to income and FICA (social security and Medicare) taxes. Due to payroll systems limitations the Comptroller's Office cannot include taxable non-cash values with the employees' regular salary payment and therefore cannot withhold income and FICA taxes programmatically. These taxable values will be included with the employees' earnings through the employee record adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update but does not collect income taxes. Agencies should notify employees having taxable tuition values of this additional tax liability so that they may adjust their Form W-4, Employee's Withholding Allowance Certificate, as needed.

Taxable tuition values entered through the adjustment process for which there is no salary payment on the next regular payroll will create a collection item for the agency. Agencies will receive notification of uncollected FICA taxes.

REPORTING TAXABLE TUITION

The following procedures apply to the collection of social security and Medicare taxes through the payroll process. As you will note, only taxable grosses are reported for these record adjustments.

1. The value of graduate courses determined by the agency to be taxable must be submitted to the BOSP for processing as taxable non-cash income. Taxable tuition values must be reported in the current calendar year and cannot be carried over into the next calendar year.

Note: Only taxable tuition values are to be reported to the BOSP. Tuition values for courses determined to be job related and therefore not taxable, and the supporting documentation, should be retained by the agencies and available upon request.

2. Taxable tuition record adjustments received by the BOSP will be processed and included on the employee's next salary payment following receipt and record adjustment processing. As needed, a special record adjustment processing will be scheduled to occur two processing. The BOSP may require up to three days to prepare record adjustment data for processing.
3. Agencies and universities should note their November and December payroll processing dates. Record adjustments must be processed and employee records updated prior to payroll processing in order to collect FICA taxes through the payroll process. Refer to [Volume II, Section 6](#), of the Payroll Preparation Manual for the 1998 payroll processing schedule.

4. Paper Submission:

The reporting of taxable tuition is currently restricted to paper input utilizing Form [DBF-BP-550A](#), Employee Record Adjustment, Non-Salary Compensation, Current Calendar Year. A copy of this form is attached and may be copied and used as needed. Attached also is a spreadsheet version of this form which may be used in lieu of the single entry form. The spreadsheet will accommodate up to 25 record adjustments per page. Requests for electronic copies of these forms should be directed to Cheryl Butler at (850) 414-1884, SUNCOM 994-1884 or e-mail address Cheryl_E_Butler@mail.dbf.state.fl.us.

5. Taxable tuition record adjustments should include the total of all taxable values for the term. There should be only one record update for each employee with one taxable value for each term.
6. The following data elements must be completed for each form.

Name of Department:	abbreviation or acronym
Date:	date form is prepared
Warrant Number:	use 7555555
Warrant Date:	use 09/30/98 for Fall Term
Ret. Code:	use regular Retirement Code
L. Name, F. Name, M. Initial:	as shown on W-4
Org 1 / 2:	first two levels of agency org code (four digits)
Social Security Gross:	taxable tuition value (year to date must not exceed \$68,400)
Medicare Gross:	taxable tuition value
Total Gross:	taxable tuition value
Taxable Tuition - 9103:	taxable tuition value

7. The following information must be completed for each form.

Reason for Adjustment:	Fall Term 1998 Taxable Tuition
Prepared by:	name of preparer

December 3, 1998

IN REPLY REFER TO:
DBFBP 98-21

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: CHANGE OF STATE CHILDCARE PROGRAM PROVIDER

Kids Inc., miscellaneous deduction code 0649, will be inactivated immediately.

Effective immediately, the Ina Thompson Child Care Center and the Gwen Cherry Center will be operated by Chappell Schools Inc., formerly named Chappell Child Development Centers, using miscellaneous deduction code 0657.

All state employees, who use miscellaneous deduction code 0649, for the Ina Thompson Center, will be required to submit a new payroll deduction authorization for miscellaneous deduction code 0657.

If you have any questions concerning these changes, please contact Cheryl Butler at 850/410-9422 or SUNCOM 210-9422.

AR/llb

December 9, 1998

IN REPLY REFER TO:
DBF-BP-22

TO: Personnel Officer Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Earned Income Credit Advance Payment Certificate - Expiration

The Earned Income Credit Advance Payment Certificate, Form W-5 for 1998, currently on file with the Bureau of State Payrolls will expire on December 31, 1998. Additionally, any Form W-5 filed for 1998 between now and the end of this calendar year will expire on December 31, 1998.

Agency payroll report PW4JYX04 provides a listing of employees within your agency that have an Earned Income Credit Advance Payment Certificate (W5) that will expire on December 31, 1998. This report is disseminated through the Report Distribution System (RDS). Should you need assistance in viewing or printing the report, please contact your agency's RDS administrator. The Bureau of State Payrolls will not mail a hard copy of the report.

Employees eligible to file for 1999 must complete a new Form W-5 for 1999. In order to continue uninterrupted participation, a new Form W-5 must be submitted to the Bureau prior to the payroll processing date as specified in the Payroll Preparation Manual, [Volume II, Section 6](#). Refer to Payroll Preparation Manual, [Volume V, Section 5](#), for instructions in completing the new form.

Enclosed is a copy of the 1999 Form W-5 that contains instructions and a worksheet to assist employees in determining their eligibility. Agencies are encouraged to keep a supply of forms available for their employees. Forms may be obtained from the Internal Revenue Service by calling the toll-free number for forms (1-800-829-3676), or by accessing the Internal Revenue Service web site <http://www.irs.ustreas.gov>. The enclosed form and instructions may be copied as needed. The Bureau of State Payrolls will not maintain a supply of Form W-5. Affected employees need not renew Form W-4, Withholding Exemption Certificate, unless there are changes to the Form W-4.

If you have any questions regarding these instructions, please call Janet Joiner 850/410-9435 or SUNCOM 210-9435.

AR/llb

Enclosure