

DBFBP MEMOS 2000

<u>DATE</u>	<u>NUMBER</u>	<u>SUBJECT</u>
01/13/00	<u>00-01</u>	Class C and Awards Payrolls
01/28/00	<u>00-02</u>	Expiration of Exempt Status on Form W-4
02/24/00	<u>00-03</u>	Employees Who May Participate In The State Life Insurance Program and Have A Pay Plan Code Of Zero(0)
03/15/00	<u>00-04</u>	PC Payment System, Not Compatible with Microsoft Access 2000
03/31/00	<u>00-05</u>	New Miscellaneous Deduction Code
04/14/00	<u>00-06</u>	Deletion of Unused Deduction Codes
04/18/00	<u>00-07</u>	Taxable Tuition Waivers - Spring Term 2000
05/16/00	<u>00-08</u>	RDS Report Set-Up
05/25/00	<u>00-09</u>	Deletion of Miscellaneous Deduction Codes
06/21/00	<u>00-10</u>	Enhanced Reports in the Report Distribution System (RDS)
06/21/00	<u>00-11</u>	Account Code Conversion Reports Available in the Report Distribution System (RDS)
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DBFBP MEMOS 2000 (Continued)

<u>DATE</u>	<u>NUMBER</u>	<u>SUBJECT</u>
09/20/2000	<u>00-15</u>	Taxable Tuition Waivers- Summer Term 2000
10/17/2000	<u>00-16</u>	Change of Name for Insurance Provider
11/20/2000	<u>00-17</u>	Calendar End Information
11/15/2000	<u>00-18</u>	Excluded Employment Forms Expiration/1042-S Distribution
11/06/2000	<u>00-19</u>	Taxable Tuition Waivers- Fall Term 2000
11/16/2000	<u>00-20</u>	Earned Income Credit Advance Payment Certificate Expiration
12/15/2000	<u>00-21</u>	State Income Tax Withholding
12/08/2000	<u>00-22</u>	Comptroller Office's Distribution of Payroll Register and Warrant Register
12/15/2000	<u>00-23</u>	New Miscellaneous Deduction Code

January 13, 2000

IN REPLY REFER TO:
DBFBP 00-01

TO: Agencies and Individuals Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Class C and Awards Payrolls

The first Awards Payroll will be processed on Wednesday, January 26, 2000. This payroll was established to provide agencies with the ability to receive a warrant to present at employee recognition ceremonies. This payroll must be used for the processing of State Awards, Bonuses and Direct Support Organization payments when a warrant is required. Other payment types will not be accepted for processing. As this payroll is now regularly scheduled to be processed each month, please disseminate the schedule information to appropriate agency personnel for use when organizing awards ceremonies thereby ensuring warrants will be on hand for employee recognition activities. Due to the large volume of requests, we can no longer continue to process these payments manually when they are not submitted on time.

Those agencies that wish to receive a file F0013 for the Awards Payroll must contact Steve Davis at (850) 410-9177, SUNCOM 210-9177 or E-mail: sdavis@mail.dbf.state.fl.us.

In previous memos, we have stated that only Class C Meal transactions will be processed on the Class C Payroll. It has come to our attention that Monthly Mileage Allowance payments must also be processed on the Class C Payroll. Please continue to submit these payments via PC Payment System files. As an additional reminder, we currently anticipate that the Class C Payroll will become an EFT payroll in April 2000 as communicated in [DBFBP 99-26](#).

If you should have any questions regarding this memo, please contact Cindy Langley at (850) 410-9423, SUNCOM 210-9423, E-mail: clangley@mail.dbf.state.fl.us or Cindy Sauls at (850) 410-9437, SUNCOM 210-9437, E-mail: csauls@mail.dbf.state.fl.us.

AR/cls:lns

January 28, 2000

IN REPLY REFER TO:
DBFBP 00-02

To: PERSONNEL OFFICES 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 each year. If the employee does not give you a new Form W-4 the Internal Revenue Service requires that income be withheld as if the employee is single with zero allowances.

In order to continue uninterrupted exempt status, employees eligible to claim exempt status for 2000 must submit a new Form W-4 to the agency prior to the first applicable payroll processing date after February 15, 2000. Refer to the Payroll Preparation Manual, [Volume II, Section 6](#), for additional information.

Agency payroll report PW4RYX03 provides a listing of employees within your agency that have exempt status for 1999. 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. These employees should be notified that a new Form W-4 is required for 2000. Employees that claimed exempt status for 1999 that expect to incur income tax liability in 2000 must complete a new form W-4 now to begin withholding for calendar year 2000.

The Internal Revenue Service does not permit nonresident aliens to claim exempt status on their Form W-4. With some exceptions nonresident aliens must claim single with one exemption regardless of their marital status. Nonresident aliens that are eligible for an exemption from withholding under the provisions of a tax treaty should file for the exemption following the procedures in the Payroll Preparation Manual, [Volume V, Section 15](#).

Enclosed is a copy of Internal Revenue Service Form W-4 that contains instructions to assist employees in determining correct withholding. For those not eligible for exempt status, the W-4 provides a worksheet to help calculate the number of withholding allowances that may be claimed on the new Form W-4.

For additional information employees should obtain [IRS Publication 505](#), *Tax Withholding and Estimated Tax*, and [IRS](#)

[Publication 919](#), *Is My Withholding Correct for 2000?* or consult their tax advisor.

Internal Revenue Service forms and publications may be obtained from the Internal Revenue Service by calling the toll-free number for forms 1-800-829-3676 or down loaded from the IRS Web site at: <http://www.irs.ustreas.gov/>.

If you have any questions regarding these instructions, please call either Janet Joiner at (850) 410-9435, SUNCOM 210-9435 or Laurine Blair at (850) 410-9440, SUNCOM 210-9440.

AR/llb

Enclosure

February 24, 2000

IN REPLY REFER TO:
DBFBP 00-03

TO: Agencies Addressed

FROM: Allen Reams, Chief
Bureau of State Payrolls

SUBJECT: Employees Who May Participate In The State Life
Insurance Program and Have A Pay Plan Code Of Zero(0)

The programming for the revised state life insurance program went into effect for the biweekly payroll processed on November 29, 1999. **Prior to the implementation, payroll records that contained an invalid or zero(0) pay plan code had life insurance processed the same as for a Pay Plan 1, career service, employee.** After implementation, an invalid or zero(0) pay plan code caused the life insurance to be dropped and no life insurance error message generated. The error message reporting problem has been fixed.

While researching the reporting problem, we found that there were records on the PayMaster that had a pay plan code of zero(0). Some of the records have life insurance coding. Some employees have two records and one of the records has a pay plan code of zero(0).

Enclosed is a report of records in the Payroll(PayMaster - Change Order)Master File that have a pay plan code of zero (0) even though the employee is occupying an established position. A pay plan code of zero(0) is valid only in OPS payroll records. Pay records for salaried employees must contain a valid pay plan code other than zero(0) as the processing of employee benefits are validated by this code.

If your agency did not receive a listing of employees, please be aware of the problem and its potential implications.

Please research all records listed and report the disposition to the Bureau of State Payrolls. Send your replies to Dwight DeBoer at fax number (850) 410-9454, SUNCOM 210-9454 or E-mail: ddeboer@mail.dbf.state.fl.us.

To research the PayMaster record(s), sign on the the FLAIR payroll menu; go to 'PYRL', 'EI', 'PM'. Input the social security number and review the record(s).

COPES AGENCIES

COPES agencies must use COPES to generate the appropriate corrective transactions. If you need to fix or terminate a record, do so through COPES. If the person has multiple PayMaster records, determine if both the records exist in COPES. If a PayMaster record does not have a COPES counterpart, you must TERMINATE the PayMaster record by paper document change order.

NON-COPES AGENCIES

There are records on the file from non-COPES agencies. There should be no records for non-COPES agencies on the PayMaster. Those agencies must submit paper document Change Orders to BOSP to terminate the records.

If you have any questions, please contact Dwight DeBoer at (850) 410-9429, SUNCOM 210-9429, E-mail: ddeboer@mail.dbf.state.fl.us or Zadok Coxwell at (850) 410-9452, SUNCOM 210-9452, E-mail: zcoxwell@mail.dbf.state.fl.us.

AR/dd:lns

March 15, 2000

In Reply Refer To:
DBFBP 00-04

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: PC Payment System
Not Compatible With Microsoft Access 2000

It has come to our attention that some agencies are in the process of upgrading their PC software with the Microsoft 2000 version of Word, Excel and Access. The current version of the PC Payment System was written in Access 97 and is not compatible with Access 2000.

The Bureau of State Payrolls is in the process of reprogramming the application in order for it to be compatible with Access 2000. There are a number of differences between these two versions; hence, analysis has shown that it is a massive project and will require two months or more to complete. Agencies will need to keep a PC loaded with Access 97 in order to submit nonrecurring requisitions and Criminal Justice Incentive Pay (CJIP) transactions. Paper requests for these payments will not be accepted.

Should you have any questions, please contact Zadok Coxwell at 850/410-9452, SUNCOM 210-9452 or Paul Gruber at 850/410-9295, SUNCOM 210-9295.

DF/11b

March 31, 2000

IN REPLY REFER TO:
DBFPB 00-05

TO: AGENCIES ADDRESSED

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: NEW MISCELLANEOUS DEDUCTION CODE

Effective for payroll processing dates after April 3, 2000, deduction code 0695 for the INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO, will be available for use by State employees who are I.U.P.A. union members. Code 0695 will be used for union dues. Monthly-paid members will pay \$25.00 on each monthly payroll. Biweekly-paid members will pay \$12.50 on 24 biweekly payrolls per year. The payroll system automatically disallows deductions on the third biweekly payrolls that occur in two months each year.

Code 0695 will be designated for consolidated reporting with the deduction moneys remitted directly by the Department of Banking and Finance to the INTERNATIONAL UNION OF POLICE ASSOCIATIONS. 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 0695 deduction moneys need to be otherwise recovered, you will need to contact:

Linda Bates
The International Union of Police Associations, AFL-CIO
1421 Prince Street, Suite 330
Alexandria, VA 22314-2805

Telephone: 1-800-247-4872
Fax: 703-683-9048
Email: Lindaiupa@aol.com

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 Steve Isted at 850/410-9450 or SUNCOM 210-9450.

DF/llb

April 14, 2000

IN REPLY REFER TO:
DBFPB 00-06

TO: All Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: Deletion of Unused Deduction Codes

In an effort to clean up our Miscellaneous Deduction Code directory, we have reviewed all codes currently assigned. Our review indicates that the following codes have not been used since 1997.

We plan to move these codes to an inactive status during the last week of April 2000. If your agency has reason to believe that any of these codes should be retained, please provide justification to this office by April 28, 2000.

CODE	DESCRIPTION
0011	LINCOLN TRUST COMPANY
0152	DEP HOUSING - MARINE RESOURCES
0153	DEPT OF REVENUE PAID PARKING
0154	DANIELS BLDG PARKING - HRS
0155	DANIELS BLDG PARKING - AHCA
0159	DANIELS BLDG PARKING - AUD GEN
0162	DANIELS BLDG PARKING DEPT OF INS
0164	DANIELS BLDG PARKING BUS&PROF REG
0205	AGRICULTURAL INSURANCE CO
0206	VICTORY LIFE INS CO - LIFE
0208	COMBINED INSURANCE COMPANY
0223	LIBERTY MUTUAL FIRE INS CO
0237	TRAVELERS INSURANCE CO.
0264	EVLICO
0267	THE WALT DISNEY CO EASTERN REGION
0277	CAPITAL INS/US LEGAL PROTECTION
0281	PHOENIX AMERICAN LIFE INS CO
0293	VICTORY LIFE INS CO - CANCER
0307	RICHARD M HUTSON II STDNG TRUSTEE
0308	CHAP 13 TRUSTEE MARCIA P PARSONS
0311	CHAP 13 TRUSTEE LEIGH HART
0312	CH 13 TRUSTEE SYLVIA FORD BROWN
0318	ROBERT L. ROTH, TRUSTEE

0330 JOHN HANCOCK INS CO-LONGTERM CARE
0332 HAROLD J BARKLEY JR - TRUSTEE
0362 MUTUAL OF OMAHA/LONG TERM CARE
0380 CHAP 13 TRUSTEE HAROLD F MILLER
0410 SUN COAST CREDIT UNION
0414 JAX NAVY FEDERAL CREDIT UNION
0430 LAKELAND FAMILY YMCA
0441 THE FLORIDA HEALTHY KIDS CORP
0543 NORTH CENTRAL FL EMP CR UN
0556 UNIV WEST FLA ENDOWMENT FD
0651 CHILD CARE RESOURCES, INC
0654 BROWARD C.I. DAY CARE PROGRAM

Should you have any questions please contact Steve Isted at (850)
410-4950, Suncom 210-4950, or e-mail sisted@mail.dbf.state.fl.us .

DF/llb

April 18, 2000

IN REPLY REFER TO:
DBFBP 00-07

TO: Agency Payroll Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - SPRING TERM 2000

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) Section 127. However, as outlined in Bureau of State Payrolls (BOSP) Payroll Preparation Manual, Volume V, Section 6, 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 2000 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 using the on-line Cancellation and Adjustment System.

Taxable tuition values reported to the BOSP 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 employee's earnings through the employee record adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update is entered, or from the agency FLAIR account, 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 must be reported in the current calendar year and cannot be carried over into the next calendar year. Employing agencies and universities are encouraged to report these values as soon as possible. Agencies collecting FICA taxes through the payroll process in December should exercise care to ensure that the values are entered and approved prior to processing the last payroll of the year.

REPORTING TAXABLE TUITION ON-LINE

Employing agencies and universities must now report taxable tuition values to the BOSP using the on-line employee record adjustment system for non-cash adjustments. This system is accessed through the Payroll Main Menu (PYRL), Cancellations and Adjustments (CA), Non-cash Adjustments (NC). Utilizing the system requires two separate agency actions; after the record is added it must then be approved.

For additional information about the use of these screens, refer to the BOSP Payroll Preparation Manual, Volume V, Section 16, ONLINE NON-CASH ADJUSTMENTS (Revised November 1999). Questions concerning the use of these screens should be directed to Janet Joiner, Employee Records Section, telephone SUNCOM 210-9435, or, 850/410-9435, E-mail: jjoiner@mail.dbf.state.fl.us .

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.

Agency Reporting for Current Employees

The following data requirements apply to the collection of social security and Medicare taxes through the payroll process for currently employed employees.

Tax ID Number	: _____	Social Security Number
Earning Code	: _____	Use Code 9103 for Taxable Tuition
Earning Amount	: _____	Use the Taxable Tuition Value
Benefit End Date:	_____	For Spring Term use 03312000
Retirement Code	: _____	Use regular retirement code
Gross Up (Y/N)	: _____	Use N (not subject to gross up)
Empee Pay Cycle	: _____	B = Biweekly, or, M = Monthly
Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code. Example: UF = 4910; DOT = 5500
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

Agency Reporting for Employees No Longer on the Payroll

Prior to entering taxable tuition waiver records into the On-line Cancellation and Adjustment System agencies should verify that the employee is still employed by the agency. Agencies having taxable tuition waivers for employees no longer on the payroll must report those taxable values and pay the employer and employee FICA taxes. Employee taxes paid by the employer are considered additional income to the employee unless collected from the employee during the calendar year.

The following data requirements apply to the collection of social security and Medicare taxes from the agency FLAIR account for former employees.

Tax ID Number	: _____	Social Security Number
Earning Code	: _____	Use Code 9103 for Taxable Tuition
Earning Amount	: _____	Use the Taxable Tuition Value
Benefit End Date:	_____	For Spring Term use 03312000
Retirement Code	: _____	Use regular retirement code
Gross Up (Y/N)	: _____	Use N (not subject to gross up)
Empee Pay Cycle	: _____	Leave Blank
Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code
		Example: UF = 4910; DOT = 5500
FLAIR Acct Code:		29 Digit FLAIR Account Code for account that FICA should be collected from
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

Should you need additional information, refer to Payroll Preparation Manual, Volume V, Section 16 for the on-line procedures for reporting record adjustments having employer paid taxes.

If you have any questions concerning these procedures please contact Ernest Thompson at SUNCOM 210-9432; 850/410-9432 or E-mail: ethomps@mail.dbf.state.fl.us .

DF/llb

Attachment (agency listing)

May 16, 2000

IN REPLY REFER TO:
DBFBP 00-08

TO: Agency RDS Administrators
Agency Finance & Accounting Offices
Agency Personnel Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

RE: RDS REPORT SET-UP

This is to request your assistance in furthering the statewide implementation of the Report Distribution System (RDS). The Division of Information Systems (DIS) has provided us with a list, which is attached, of payroll report(s) available in RDS but not yet set up by your agency. Please review the list, determine if your staff is using the report(s) and take appropriate steps to complete the set up. If uncertain about the usefulness of a report, a general user ID could be established to receive on-line transmittal until such time as you determine that it is no longer needed.

We request that this work be completed by June 2, 2000. It is anticipated that these reports will eventually only be available in RDS, resulting in the discontinuation of paper output.

Questions regarding this matter can be directed to the DIS HelpDesk at 850/410-9340 or SUNCOM 210-9340. Training issues should be directed to the FLAIR Training office at 850/410-9090 or SUNCOM 210-9090.

DF/llb

Attachment

May 25, 2000

IN REPLY REFER TO:
DBFPB 00-09

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: DELETION OF MISCELLANOUS DEDUCTION CODES

In an effort to clean up our Miscellaneous Deduction Code directory, we have reviewed all codes currently assigned. Our review indicates that the statewide participation in the following codes has been less than ten employees since December 1998.

Agencies using these codes should inform vendor representatives and employees that these payroll deduction codes will be discontinued on December 1, 2000 from the date of this notification unless use becomes at least 50 employees or ten percent of employees in an agency as required in the Payroll Preparation Manual. See Volume V, Section 3, Page 2, for policy and procedures governing this process.

DED CODE	DEDUCTION DESCRIPTION
0001	LUTHERAN BHOOD LIFE INS CO
0005	HARTFORD VAR ANNUITY LIFE INS CO
0007	AMERICAN BANKERS LIFE
0013	SECURITY MUTUAL LIFE INS OF NY
0020	DEAN WITTER TRUST COMPANY
0022	USAA ANNUITY & LIFE INS CO
0023	FRANKLIN LIFE INSURANCE CO
0027	UNUM LIFE INS CO-92384-001
0028	FINANCIAL TRUST COMPANY
0031	SUN LIFE ASSUR CO OF CANADA U S
0032	VAN KAMPEN TRUST COMPANY
0184	CORRECTIONS-FURN HOUSE/APT.
0204	LIFE INV INS CO OF AMERICA
0212	MUTUAL LIFE OF NEW YORK
0218	PROTECTIVE LIFE INS CO/DISABILITY
0221	LINCOLN NATIONAL LIFE INS
0248	PAUL REVERE LIFE INS CO.
0254	STATE DENTAL PLANS
0268	VISION CARE PLAN
0292	AMERICAN EQUITY INVESTMENT LIFE
0346	PFL INSURANCE LONG TERM CARE
0347	AMERICAN HERITAGE DISABILITY
0402	TAMPA BAY FEDERAL CREDIT UNION
0404	STATE LAW ENFORCEMENT CHIEFS ASSC

DED CODE	DEDUCTION DESCRIPTION
0411	MCCOY FEDERAL CR UN-ORLANDO
0436	ARGUS LIFE INSURANCE CO.
0502	ST PETERSBURG FED EM CR UN
0507	MILT BAUGUESS & ASSOCIATES
0517	TREE CAPITAL CREDIT UNION
0555	P J FLEMING AGENCY

Should you have any questions regarding this matter, please contact Steve Isted at 850/410-9450, SUNCOM 210-9450 or e-mail sisted@maild.dbf.state.fl.us .

DF/11b

June 21, 2000

IN REPLY REFER TO:
DBFPB 00-10

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: ENHANCED REPORTS IN THE REPORT DISTRIBUTION SYSTEM (RDS)

In an effort to provide agencies with tools in which to perform their responsibilities more efficiently and effectively, an enhanced version of the Payroll Register and Warrant Register will become available in the near future. In the meantime, agencies are encouraged to complete the set up in RDS. The Form Id, Report Name and Report Title are as follows:

Form Id	Report Name	Report Title
R**Y	PPRRREGI	Payroll Register With Details
R**Z	PPRRWTRE	Payroll Warrant Register

** Denotes the Agency RDS Form ID Prefix. Please visit our web site at <http://www.dbf.state.fl.us/dishelpdesk/payagencyid.html> for your respective agency RDS form id prefix.

Due to the discontinuation of the 3800 printer it is anticipated that printing of the Payroll Register and Warrant Register will eventually be discontinued. You will be given sufficient notice as to when this will occur, however it is recommended that these reports be set up in RDS so that your staff will not be inconvenienced when the printing is discontinued.

Questions regarding this matter can be directed to the DIS HelpDesk at 850/410-9340 or SUNCOM 210-9340. Training issues should be directed to the FLAIR Training office at 850/410-9090 or SUNCOM 210-9090.

DF/llb

cc: Reggie Watson

June 21, 2000

IN REPLY REFER TO:
DBFPB 00-11

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: ACCOUNT CODE CONVERSION REPORTS AVAILABLE IN THE REPORT
DISTRIBUTION SYSTEM (RDS)

To assist agencies with the Account Code Conversion, three new reports are now available in RDS. Agencies are encouraged to complete the set up in RDS as soon as possible. The Form Id, Report Name and Report Title are as follows:

Form Id	Report Name	Report Title
R**2	PSARPAER	Account Code Audit Errors
R**3	PSARPFER	Account Code Fatal Errors
**8A	CNPRNEGP	Accounts With Negative Balances After Payroll Posting

** Denotes the Agency RDS Form ID Prefix. Please visit our web site at <http://www.dbf.state.fl.us/dishelpdesk/payagencyid.html> for your respective agency RDS form id prefix.

Questions regarding this matter can be directed to the DIS HelpDesk at 850/410-9340 or SUNCOM 210-9340. Training issues should be directed to the FLAIR Training office at 850/410-9090 or SUNCOM 210-9090.

DF/llb

cc: Reggie Watson

July 20, 2000

IN REPLY REFER TO:
DBFBP 00-12

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: Enhanced Payroll Register and Warrant Register

Please refer to our memorandum DBFBP 00-10, dated June 21, 2000, in which you were notified of enhanced versions of the Payroll Register and Warrant Register under development and soon to become available. These registers were enhanced in an effort to provide you with needed information. Both of these reports are now in production and are available in RDS. Agencies are encouraged to complete the set-up in RDS as soon as possible. The Form ID, Report Name and Report Title are as follows:

Form ID	Report Name	Report Title
R**Y	PPRRREGI	Payroll Register with Details
R**Z	PPRRWTRE	Warrant Register

** Denotes the Agency RDS Form ID Prefix. Please visit our web site at <http://www.dbf.state.fl.us/dishelpdesk/payagencyid.html> for your respective agency RDS form ID prefix.

Questions regarding RDS can be directed to the DIS HelpDesk at 850/410-9340 or SUNCOM 210-9340. Training issues should be directed to the FLAIR Training office at 850/410-9090 or SUNCOM 210-9090.

These enhanced registers will not be printed by the Comptroller's Office but will be available for printing through RDS. Please note that for some agencies these are voluminous reports. Therefore, you may want to route these reports to print on your agency's mainframe printer instead of your local printer.

The current version of the Payroll Register and Warrant Register will no longer be printed by the Comptroller's Office effective September 29, 2000. If this will cause your office undue hardship, please let Cindy Langley know as soon as possible at (850) 410-9423, SUNCOM 210-9423 or e-mail clangley@mail.dbf.state.fl.us.

DF/cl:pb
cc: Reggie Watson

July 26, 2000

IN REPLY REFER TO:
DBFBP 00-13

TO: All Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: Vendor Name Changes

Effective with payrolls processed on or after August 15, 2000, the following miscellaneous deduction codes will have a payee name change. The manner of remitting and the addresses for these deductions remain the same.

<u>Code</u>	<u>New Payee Name</u>	<u>Old Payee Name</u>
0008	CONSECO VARIABLE INSURANCE	GREAT AMERICAN RESERVE INS CO
0015	SALOMON SMITH BARNEY	SMITH BARNEY
0016	SCUDDER KEMPER INVESTMENTS	THE SCUDDER FUNDS, INC
0020	MORGAN STANLEY DEAN WITTER TRUST	DEAN WITTER TRUST COMPANY

If you have any questions concerning these changes, please contact Steve Isted at (850) 410-9450 or Suncom 210-9450

August 25, 2000

IN REPLY REFER TO:
DBFBP 00-14

TO: Agencies Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: PAYROLL SCHEDULE CHANGES

Please be advised that the Bureau has made changes affecting the Awards Payroll scheduled to be processed September 2000. Please ensure that this information is distributed to the appropriate staff within your agency.

The new schedule for September 2000 Awards Payroll is as follows:

September 22, 2000	Paper requisitions and PC data due to Comptroller by 12:00 noon
September 25, 2000	Awards Payroll processed by Comptroller's Office
September 26, 2000	Awards Payroll voucher date
September 27, 2000	Awards Payroll release date, 3:00 PM
September 29, 2000	Awards Payroll Warrant/Payment date

We appreciate your attention to this matter.

If you have any questions regarding these changes, please contact Cindy Langley at 850/410-9423, SUNCOM 210-9423 or e-mail clangley@mail.dbf.state.fl.us.

DF/cl:llb



ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

September 20, 2000

IN REPLY REFER TO:
DBFBP 00-15

TO: Agency Payroll Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - SUMMER TERM 2000

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) Section 127. However, as outlined in Bureau of State Payrolls (BOSP) Payroll Preparation Manual, Volume V, Section 6, 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 2000 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 using the on-line Cancellation and Adjustment System.

Taxable tuition values reported to the BOSP 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 employee's regular salary payment and therefore cannot withhold income and FICA taxes program-matically. These taxable values will be included with the employee's earnings through the employee record adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update is entered, or from the agency FLAIR account, 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 must be reported in the current calendar year and cannot be carried over into the next calendar year. Employing agencies and universities are encouraged to report these values as soon as possible. Agencies collecting FICA taxes through the payroll process in December should exercise care to ensure that the values are entered and approved prior to processing the last payroll of the year.

REPORTING TAXABLE TUITION ON-LINE

Employing agencies and universities must now report taxable tuition values to the BOSP using the on-line employee record adjustment system for non-cash adjustments. This system is accessed through the Payroll Main Menu (PYRL), Cancellations and Adjustments (CA), Non-cash Adjustments (NC). Utilizing the system requires two separate agency actions; after the record is added it must then be approved. For additional information about the use of these screens, refer to the BOSP Payroll Preparation Manual, Volume V, Section 16, ONLINE NON-CASH ADJUSTMENTS (Revised November 1999). Questions concerning the use of these screens should be directed to Janet Joiner, BOSP Employee Records Section, at (850) 410-9435, SUNCOM 210-9435, or e-mail jjoiner@mail.dbf.state.fl.us.

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.

Agency Reporting for Current Employees

The following data requirements apply to the collection of Social Security and Medicare taxes through the payroll process for current employees.

Tax ID Number	: _____	Social Security Number
Earning Code	: _____	Use Code 9103 for Taxable Tuition
Earning Amount	: _____	Use the Taxable Tuition Value
Benefit End Date:	_____	For Summer Term use 06302000
Retirement Code	: _____	Use regular retirement code
Gross Up (Y/N)	: _____	Use N (not subject to gross up)
Empee Pay Cycle	: _____	B = Biweekly, or, M = Monthly
Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code. Example: UF = 4910; DOT = 5500
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

Agency Reporting for Employees No Longer on the Payroll

Prior to entering taxable tuition waiver records into the On-line Cancellation and Adjustment System, agencies should verify that the employee is still employed by the agency. Agencies having taxable

tuition waivers for employees no longer on the payroll must report those taxable values and pay the employer and employee FICA taxes. Employee taxes paid by the employer are considered additional income to the employee unless collected from the employee during the calendar year.

The following data requirements apply to the collection of Social Security and Medicare taxes from the agency FLAIR account for former employees.

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Retirement Code	: _____	Use regular retirement code
Gross Up (Y/N)	: _____	Use N (not subject to gross up)
Empee Pay Cycle	: _____	Leave Blank
Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code
		Example: UF = 4910; DOT = 5500
FLAIR Acct Code:		29 Digit FLAIR Account Code for
		account that FICA should be
		collected from
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

If you need additional information, refer to Payroll Preparation Manual, Volume V, Section 16 for the on-line procedures for reporting record adjustments having employer paid taxes.

If you have any questions concerning these procedures please contact Ernest Thompson at (850)410-9432, SUNCOM 210-9432, or e-mail address ethompso@mail.dbf.state.fl.us. Questions concerning data input and the use of the PYRL screens should be directed to Janet Joiner at 850-410-9435, SUNCOM 210-9435, or e-mail jjoiner@mail.dbf.state.fl.us.

DF:ET/pb

Attachment (agency listing)



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

October 17, 2000

IN REPLY REFER TO:
DBFBP 00-16

TO: Agency Payroll Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: CHANGE OF NAME FOR INSURANCE PROVIDER

Effective immediately, the payee name for deduction code 0242 will change from Midwest Mutual Ins Co to **ARAG Insurance Company**. "ARAG In" will replace the former short description. The manner of remitting and the addresses for these deductions remain the same. This is a consolidated deduction.

If you have any questions concerning this change, please contact Steve Isted at 850/410-9450, Suncom 210-9450 or e-mail stisted@mail.dbf.state.fl.us.

DF/si:pb



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

November 20, 2000

IN REPLY REFER TO:
DBFBP 00-17

TO: Agencies and Individuals Addressed

FROM: Diana Flagg, 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 deadline for reporting vehicle fringe benefits for November 1, 1999 through October 31, 2000 is December 27, 2000. Reported benefits entered into the on-line system after that date will result in the affected employee receiving a corrected Form W-2 (W-2c) for calendar year 2000. Agencies should input and approve these online non-cash adjustments as soon as possible to comply with this requirement. Instructions for completing on-line non-cash adjustments are found in Volume V, Section 16 of the Payroll Preparation Manual. Questions regarding this issue should be directed to Janet Joiner, 850/410-9435, SUNCOM 210-9435 or e-mail at jjoiner@mail.dbf.state.fl.us.

Elected officials and employees whose compensation is greater than \$114,500 annually for calendar year 2000 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. For instructions please refer to Volume V, Section 6 of the Payroll Preparation Manual.

Moving Expenses

Comptroller's Memoranda No. 1 (1998-99) and No. 2 (2000-01) contains information regarding the Federal tax and reporting

requirements applicable to payments or reimbursements for employee moving expenses.

Forms W-2 & 1042s Distribution

Original Forms W-2 and Information Statements for calendar year 2000 will be distributed to all agencies by January 19, 2001. The size of the form and address placement is identical to last year's Form W-2.

Original Forms 1042s for nonresident aliens will be distributed to all agencies no later than March 8, 2001.

Cancellations and Adjustments

All cancellations and adjustments made to year 2000 earnings should be added and approved to the on-line system by December 27, 2000, in order to be reflected on the employee's W-2 Form.

Cancellation and adjustment records approved on-line December 28th, 29th, and January 2nd, will not be processed until January 3rd due to year-end processing. No adjustments will be processed on January 10th due to the printing of W-2's.

Any cancellation and adjustments made to year 2000 earnings, and approved after the December 27th deadline, will necessitate a W-2c Form. Any cancellation and adjustment records processed from January 3rd through January 9th, will have the message "Employee: Please Hold for W-2c" on their original W-2 form. The employee should refrain from filing a tax return until the W-2c Form is received. Adjustments processed after January 9th will generate a W-2c Form. However, the original 2000 W-2 Form will not display this message.

W-2c Forms arising from adjustments processed between January 3rd and January 9th, will be mailed directly to affected employees at their home address. However, agencies will be contacted if mailing information on file is insufficient. W-2c Forms initiated after January 9th may be mailed directly to the affected employees by the Bureau of State Payrolls or distributed to the employing State agencies.

FICA Tax Changes

The Social Security wage base will increase from \$76,200 to \$80,400 in 2001. 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 also remain the same.

Refund For Overpayment of Salary

Agencies must enter the refund information into the system by December 27, 2000 in order for the system to calculate the correct withholding tax for the net refund. Employees must repay the net refund by December 31. The records must be approved by 5:00 p.m. on January 9, 2001. All records entered into the system prior to December 27 and not approved by January 9 will be deleted. Records entered after December 27 for warrant dates in the year 2000 will not have withholding tax adjusted. Information concerning the processing of salary refunds can be found in Volume V, Section 2 of the Payroll Preparation Manual.

Revolving Fund Reimbursements

Revolving Fund payments for wages made to employees in calendar year 2000 must be reimbursed in year 2000. If the revolving fund is not reimbursed in the same calendar year as the payment, an incorrect W-2 will be created necessitating the issuance of a W-2c. For additional information please refer to Chapter 3A-31.226, F.A.C., titled "Wage Payments from Revolving Funds". The deadline for submitting revolving fund reimbursements is on either the Monthly Payroll processing on December 21, 2000 or the Biweekly Payroll processing on December 22, 2000.

Duplicate Forms W-2, W-2 c and 1042 s

The last day in 2000 that 1997, 1998 or 1999 duplicate Forms W-2, W-2c and 1042s will be available via the on-line request system will be December 27, 2000. Duplicate 1998, 1999 and 2000 Forms W-2 and W-2c should be available via the on-line request system by January 26, 2001, or shortly thereafter. Duplicate 1998, 1999 and 2000 Forms 1042s should be available via the on-line request system by March 8, 2001, or shortly thereafter.

Taxable Tuition Waivers

Taxable tuition waivers must be reported in the current calendar year utilizing the non-cash adjustments on-line system. Agencies collecting FICA taxes through the payroll process in December should exercise care to ensure that the values are entered and approved prior to processing the last payroll of the year. Agencies electing to pay FICA taxes from their FLAIR account in December must enter and approve the transaction by December 27, 2000, the last daily cancellation/adjustment run of the year. Instructions for completing on-line non-cash adjustments are found in Volume V, Section 16 of the Payroll Preparation Manual. Information concerning the reporting of taxable tuition waivers can be found in Volume V, Section 6 of the Payroll Preparation Manual.

Nonresident Alien Non-Cash Scholarships

For nonresident aliens, the Internal Revenue Service requires that all U.S. sources of scholarships, fellowships, grants, and financial aid be reported on IRS Form 1042-S. The IRS may assess interest and penalties on items not timely reported. Agencies should report non-cash scholarships, using the on-line non-cash adjustment system, by December 27, 2000 for calendar year 2000. Non-cash scholarships not entered by that date must be submitted to BOSP. Before entering the adjustment you must ensure that the scholarship recipient has a W-4 card and a form DBF-BP-5, "Reduction or Exemption From Withholding", with reason 3 checked, filed with the Bureau of State Payrolls. Instructions for entering these type payments into the system may be found in, Volume V, Section 16 of the Payroll Preparation Manual. The non-cash adjustment system will collect the withholding taxes from the FLAIR account code entered with the transaction.

State Income Taxes - Intercept 2000 W-2s

Agencies electing to provide payroll deductions for state income tax withholding for its employees must assume the remitting and reporting responsibilities, including the responsibility for adding the state income tax amount and state identification number to each affected W-2. To assist agencies with this responsibility the BOSP will provide in early January an agency report, listing employees having these deductions and the amounts deducted. Questions should be directed to Ernest Thompson, 850/410-9432, SUNCOM 210-9432, e-mail ethompso@mail.dbf.state.fl.us, or Vickie Morgan-Gates, 850/410-9458, SUNCOM 210-9458, e-mail vmorgang@mail.dbf.state.fl.us.

If there are any questions concerning this information, please contact our office at 850/410-9416, SUNCOM 210-9416.

DF/pb



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

December 28, 2000

TO: Agencies and Individuals Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: CORRECTION TO DBFBP MEMORANDUM 00-17 - CALENDAR YEAR
END INFORMATION

DBFBP Memorandum 00-17 incorrectly referenced Comptroller's Memoranda No. 2 (2000-01) as containing information regarding the Federal tax and reporting requirements applicable to payments or reimbursements for employee moving expenses.

Agency Addressed Memorandum #2, 2000-01 is the memorandum that contains the referenced information. This Agency Addressed Memorandum, titled "Payments or Reimbursements for Employee Moving Expenses" was sent August 2, 2000 and is posted on the Division of Accounting and Auditing web site under Agency Addressed Memoranda at the following web address:
<http://www.dbf.state.fl.us/aadir/aamindex.html>.

We apologize for any confusion or additional effort this error has caused. If you have questions concerning this information, please contact the Bureau of State Payrolls office at (850)410-9416, SUNCOM 210-9416.



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

November 15, 2000

IN REPLY REFER TO:
DBFBP 00-18

TO: University Personnel Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: Excluded Employment Forms Expiration and
1042-S Distribution

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 that most exemptions from withholding are valid for only one year and must be renewed each year.

Agency payroll report PW4JYX05 provides a listing of employees within your agency that have a *Reduction or Exemption From Withholding Form* (DBF-BP-5, revised 8/98) that will expire on December 31, 2000. This report only lists employees that have been paid since July 1, 2000.

The 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.

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 8/98) prior to January 5, 2001. This form is available on the web at http://www.dbf.state.fl.us/bosp/nra_a.html. A copy of this form has been attached for your convenience.

Please also review the records of employees that are exempted from Social Security and Medicare to ensure that they still meet the eligibility requirements under the Internal Revenue Code. These employees should be coded with a non-contributory retirement code.

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.

1042-S Distribution

Original 1042-S forms will be delivered to the Universities by March 8, 2001.

If you have any questions regarding these instructions or would like training on these issues, please contact Vickie Morgan-Gates at 410-9458 or SUNCOM 210-9458 or vmorgang@mail.dbf.state.fl.us.

Attachment

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REDUCTION OR EXEMPTION FROM WITHHOLDING FORM

TAX YEAR _____

SOCIAL SECURITY NUMBER _____

FIRST NAME _____

M.I. _____

LAST NAME _____

AGENCY OR UNIVERSITY _____

The remuneration paid to you by the State of Florida for the taxable year or part thereof is, or will be, exempt from federal withholding tax or meets the requirements for reduced withholding for the following reason: (Check appropriate box)

REASON

2 FOREIGN NATIONAL PERFORMING SERVICES OUTSIDE THE U.S. Under 3861(a)(3) of the Internal Revenue Code IF CONTINUOUSLY EMPLOYED, DOES NOT NEED TO BE RENEWED.

Table with 2 columns: COMPTROLLER'S USE, COUNTRY (2)

3 NONRESIDENT ALIEN SCHOLARSHIP RECIPIENT

I-94 EXPIRATION DATE(6) VISA TYPE (2) ENTRY DATE (6) RESIDENT COUNTRY (15)

- Qualifies for reduced withholding under 1441(b) of the Internal Revenue Code. Exempt from withholding pursuant to a tax treaty between the U.S. and grantee's home country. Payment constitutes "per diem for subsistence" under 1441(c)(6) Internal Revenue Code.

4 NONRESIDENT ALIEN PERFORMING SERVICES IN THE U.S.

Compensation received for services as a (Check Income Code related to tax treaty exemption)

- Dependent Personal Services (17) ONLY APPLIES TO CANADA Researcher (18) Teacher (18) Student (19)

is exempt from withholding under a U.S. tax treaty. Attached is a copy of IRS Form 8233, (Rev.10-96) in with the required statement. If you become ineligible for the benefits of the tax treaty, you must notify the university.

I-94 EXPIRATION DATE (6) VISA TYPE (2) ENTRY DATE (6) RESIDENT COUNTRY (15)

If individual is exempt from FICA tax under 3121(b)(19) Internal Revenue Code Payments should be coded with a non-contributory retirement code.

5 U.S. CITIZEN OR RESIDENT ALIEN PERFORMING SERVICES OUTSIDE THE U.S. under 3401(a)(8)(A)(I) IRC

I have, or will, satisfy 911(d)(1)(A), or 911(d)(1)(B) Internal Revenue code. I have filed IRS Form 673 (copy attached) with my employing agency/university. You must notify your employing agency/university when you are no longer eligible for this exemption. EXEMPTION IS VALID FOR ONE CALENDER YEAR.

6 U.S. POSSESSION EXEMPTION

- The State of Florida is required by law to withhold income tax on my earnings for, a possession of the U.S., according to the laws of said possessions. At least 80% of the remuneration paid, or to be paid, to be by the State of Florida is or will be, for services performed within a U.S. possession, (other than Puerto Rico). Services are performed within Puerto Rico and it is reasonable to believe that during the entire calendar year I will be a bona fide resident of Puerto Rico.

8 OTHER _____

Under the penalties of perjury, I certify that the above declaration is true and that I am eligible for the exemption from withholding or reduced withholding for the stated year.

Date

Signature of Employee or Fellowship/Scholarship Recipient

PRINT Name of Contact Person at Agency/University Phone/SUNCOM

Employing agency/university is responsible for insuring the appropriate forms and statements are filed with the IRS. Copies of these forms and

I

INSTRUCTIONS

Certain specific types of remuneration are either exempt from federal withholding tax or eligible for reduced withholding, under the Internal Revenue Code. State employees or fellowship/scholarship recipients claiming eligibility for either an exemption from withholding tax or reduced withholding must complete a **REDUCTION OR EXEMPTION FROM WITHHOLDING FORM, FORM DBF-BP-5**.

The form expires at the end of each calendar year and is purged on January 1, of each year (except the forms noted in the following directions). If a new form is not submitted by the employee prior to the first payroll warrant dated in the new calendar year, the employee is subject to withholding tax based on the information provided on the W-4. Employees should include any information that would be helpful in verifying the exemption with the Internal Revenue Service. (Attach additional sheets if necessary).

TAX YEAR Record the year to which the form first applies.

SOCIAL SECURITY NUMBER Only the valid (9) digit social security number or an ITIN is to be used. The only exception is for foreign national performing services outside the United States or its possessions. See reason code 2 for more information.

NAME The order for the name, typed or printed in ink, is first name, middle or maiden initial, last name and suffix, (Jr., Sr., II, III). Last name must be the same as on the social security card.

AGENCY OR UNIVERSITY NAME Record the agency name or University which will compensate the employee.

REASON TYPE 2 Foreign Nationals performing services outside the United States may not have a social security number. The Bureau of State Payrolls will assign a number for these individuals to be used for payroll processing purposes. The employees are responsible for paying their resident country's tax and are not to perform services in the United States or its possessions. Excluded employment forms are not required each calendar year for persons in this category. As long as reason code 2 is reflected on their current W-4 screen, the employees are excluded from federal reporting and withholding requirements.

REASON TYPE 3 Form W-8BEN must be filed by nonresident alien scholarship/fellowship recipients who receive U.S. source scholarship/fellowship income and who want to eliminate any U.S. tax withholding pursuant to a tax treaty between the U.S. and the grantee's home country. You are not required to send Form W-8BEN to the IRS. **Universities must retain Form W-8BEN at least 4 years after the end of the last calendar year in which the income to which the form pertains is paid.**

REASON TYPE 4 One of the categories, Student, Teaching, or Research must be selected. The I-94 expiration date, Visa type, entry date and resident country must be completed. One form 8233 and one attachment is to be prepared and mailed in accordance with the instructions provided in Volume V of the Payroll Preparation Manual.

REASON TYPE 5 Individuals should complete this section if they will satisfy Section 911(d)(1)(A), Internal Revenue Code or Section 911(d)(1)(B), Internal Revenue Code. A completed IRS Form 673 must be attached. **Employing agency or university must retain Form 673 at least 4 years after the end of the last calendar year in which the income to which the form pertains is paid.**

REASON TYPE OTHER If the employee believes that he is exempt from withholding and does not find the appropriate reason or description. Employee must fully explain why they qualify for an exemption and attach any required statement or documentation.

DATE AND SIGNATURE The employee or scholarship recipient must sign and date the form.



ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

November 6, 2000

IN REPLY REFER TO:
DBFBP 00-19

TO: Agency Payroll Offices

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: TAXABLE TUITION WAIVERS - FALL TERM 2000

Tuition free graduate courses are currently taxable under Internal Revenue Code (IRC) Section 127. However, as outlined in Bureau of State Payrolls (BOSP) Payroll Preparation Manual, Volume V, Section 6, 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 2000 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 using the on-line Cancellation and Adjustment System.

Taxable tuition values reported to the BOSP 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 employee's regular salary payment and, therefore, cannot withhold income and FICA taxes programmatically. These taxable values will be included with the employee's earnings through the employee record adjustment process. This process collects the FICA taxes on the next regular payroll after the employee record update is entered, or from the agency FLAIR account, 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 must be reported in the current calendar year and cannot be carried over into the next calendar year. Employing agencies and universities are encouraged to report these values as soon as possible. Agencies collecting FICA taxes through the payroll process in December should exercise care to ensure that the values are entered and approved prior to processing the last payroll of the year.

REPORTING TAXABLE TUITION ON-LINE

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For additional information about the use of these screens, refer to the BOSP Payroll Preparation Manual, Volume V, Section 16, ONLINE NON-CASH ADJUSTMENTS (Revised November 1999). Questions concerning the use of these screens should be directed to Janet Joiner, the BOSP Employee Records Section, telephone (850) 410-9435, SUNCOM 210-9435, or E-mail: jjoiner@mail.dbf.state.fl.us.

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Benefit End Date:	_____	For Fall Term use 09302000
Retirement Code	: _____	Use regular retirement code
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Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code. Example: UF = 4910; DOT = 5500
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

Agency Reporting for Employees No Longer on the Payroll

Prior to entering taxable tuition waiver records into the On-line Cancellation and Adjustment System, agencies should verify that the

employee is still employed by the agency. Agencies having taxable tuition waivers for employees no longer on the payroll must report those taxable values and pay the employer and employee FICA taxes. Employee taxes paid by the employer are considered additional income to the employee unless collected from the employee during the calendar year.

The following data requirements apply to the collection of social security and Medicare taxes from the agency FLAIR account for former employees.

Tax ID Number	: _____	Social Security Number
Earning Code	: _____	Use Code 9103 for Taxable Tuition
Earning Amount	: _____	Use the Taxable Tuition Value
Benefit End Date:	_____	For Fall Term use 09302000
Retirement Code	: _____	Use regular retirement code
Gross Up (Y/N)	: _____	Use N (not subject to gross up)
Empee Pay Cycle	: _____	Leave Blank
Organization Code:	_____	First 4 digits, then zero fill
Agency OLO	: _____	Agency 4 digit code
		Example: UF = 4910; DOT = 5500
FLAIR Acct Code:		29 Digit FLAIR Account Code for
		account that FICA should be
		collected from
Last Name	: _____	System generated
First Name	: _____	System generated
Middle Initial	: _____	System generated

If you need additional information, refer to Payroll Preparation Manual, Volume V, Section 16 for the on-line procedures for reporting record adjustments having employer paid taxes.

If you have any questions concerning these procedures, please contact Ernest Thompson at (850)410-9432, SUNCOM 210-9432; or e-mail address ethompso@mail.dbf.state.fl.us. Questions concerning data input and the use of the PYRL screens should be directed to Janet Joiner at (850) 410-9435, SUNCOM 210-9435, or E-mail at jjoiner@mail.dbf.state.fl.us.

DF/ET:pb

Attachment



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

November 16, 2000

IN REPLY REFER TO:
DBFBP 00-20

TO: Personnel Offices Addressed

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: Earned Income Credit Advance Payment Certificate - Expiration

The Earned Income Credit Advance Payment Certificate, Form W-5 for 2000, currently on file with the Bureau of State Payrolls will expire on December 31, 2000. Additionally, any Form W-5 filed for 2000 between now and the end of this calendar year will expire on December 31, 2000.

Agency payroll report PW4JYX04 provides a listing of employees within your agency who have an Earned Income Credit Advance Payment Certificate (W5) that will expire on December 31, 2000. This report is disseminated through the Report Distribution System (RDS). If 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 2001 must complete a new Form W-5 for 2001. In order to continue uninterrupted participation, a new Form W-5 must be submitted to the Bureau of State Payrolls 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.

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>. Agencies are encouraged to keep a supply of forms available for their employees. The Bureau of State Payrolls does 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 of the Bureau of State Payrolls at (850) 410-9435, SUNCOM 210-9435 or E-mail: jjoiner@mail.dbf.state.fl.us.

DF/JJ:pb



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
TALLAHASSEE
32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

December 15, 2000

IN REPLY REFER TO:
DBFBP 00-21

TO: AGENCIES ADDRESSED

FROM: DIANA FLAGG, CHIEF
BUREAU OF STATE PAYROLLS

SUBJECT: STATE INCOME TAX WITHHOLDING

The Bureau of State Payrolls requested a legal opinion from the Department of Banking and Finance General Counsel, inquiring whether the State of Florida is responsible for withholding Georgia State income tax from the pay of State of Florida employees who reside in Georgia and work in Georgia, who reside in Florida and work in Georgia, or reside in Georgia and work in Florida.

The General Counsel opinion states that the State of Florida has no legal responsibility to withhold Georgia State income taxes. Furthermore, even if the Georgia income tax withholding law were interpreted to require withholding by the State of Florida for employees residing or working in Georgia, constitutional principals as well as state sovereignty would prohibit the enforcement of the Georgia withholding laws against the State of Florida.

Agencies and Universities may assume state and local income tax withholding, remitting and reporting responsibilities for their employees by utilizing the payroll miscellaneous deduction process. The Comptroller's payroll system does not have the capability to programmatically calculate and withhold state and local income taxes. Payroll deduction codes for income tax withholding currently exist for the following states and the District of Columbia.

278 California	0319 Massachusetts	0324 Ohio
0297 Colorado	0328 Michigan	0325 Pennsylvania
0515 Georgia	0289 Minnesota	0391 South Carolina
0287 Illinois	0320 Missouri	0326 Virginia
0296 Indiana	0322 New Jersey	0516 Virginia
0286 Maine	0323 New York	0422 Washington, DC
0290 Maryland	0315 North Carolina	0291 Georgia-Prior

Deduction codes for additional states may be added. Refer to Payroll Preparation Manual, Volume V, Section 3 for Miscellaneous Deduction Code Assignment.

Agencies electing to provide state income tax withholding for its employees must assume the remitting and reporting responsibilities. Each agency must register with the appropriate taxing authority of the state or local government and obtain an identification number and the required information and forms for meeting its withholding, remitting and reporting responsibilities. Each participating employee should authorize deductions via a deduction authorization form. Amounts deducted must be remitted and reported in accordance with the state's requirements. At year-end this will also include the responsibility for adding the state income tax withholding amount and state identification number to each employee's W-2.

The Bureau of State Payrolls will provide in January of each year an agency report listing employees having miscellaneous deductions for state income tax withholding and the amounts deducted to assist the agency with its W-2 completion process. The Bureau of State Payrolls must be advised of the name, mailing address, telephone number, and fax number of agency employees responsible for the W-2 completion process.

The Payroll Preparation Manual is being updated to include a section on State Income Tax Withholding.

If you have questions or need additional information, please contact Ernest Thompson of the Bureau of State Payrolls via e-mail ethompson@mail.dbf.state.fl.us, or phone (850)410-9432, Suncom 210-9432. Questions concerning the establishment of a new deduction code should be directed to Steve Isted of the Bureau of State Payrolls via e-mail stisted@mail.dbf.state.fl.us, or phone (850)410-9450, Suncom 210-9450.

DF/ET:pb

cc: Ernest Thompson
Steve Isted



OFFICE OF THE COMPTROLLER
DEPARTMENT OF BANKING AND FINANCE
STATE OF FLORIDA
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ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

December 8, 2000

IN REPLY REFER TO:
DBFBP 00-22

TO: AGENCIES ADDRESSED

FROM: DIANA FLAGG, CHIEF
BUREAU OF STATE PAYROLLS

SUBJECT: COMPTROLLER OFFICE'S DISTRIBUTION OF PAYROLL REGISTER
AND WARRANT REGISTER

Effective for payrolls processed on or after January 8, 2001, the existing Payroll Register and Warrant Register will no longer be printed and distributed by the Comptroller's Office. Please refer to DBFBP Memorandum 00-12. Agencies were notified in this Memorandum that the distribution of these registers would be discontinued effective September 29, 2000. However, in response to concerns expressed by agencies over the size of the newly developed Payroll Register With Details (RDS Form ID R**Y), it was decided that the Comptroller's Office should continue the distribution until a register similar to the existing Payroll Register could be made available on RDS. This report will be available on December 15, 2000, and can be accessed in RDS under Form ID U**4. It is titled Payroll Register Without Details.

This new Payroll Register was developed due to the popularity of the existing Payroll Register. The format of the report has changed, hopefully for the better. It was necessary to move some of the fields around on the report to make it readable when the flash forms (lines) were removed. The RDS system does not accommodate the flash forms, nor does it accommodate different font sizes. Therefore, the fields on the report were moved to accommodate a columnar format. All of the fields on the existing Payroll Register are included on this new report. This report was designed to be printed on newer sheet fed printers for those agencies that need a printed Payroll Register.

In summary, the following reports are now available or will soon be available on RDS:

FORM ID	REPORT NAME	REPORT TITLE
R**Y	PPRRREGI	Payroll Register with Details
U**4	PPRRREGS	Payroll Register Without Details (Available 12/15/00)
R**Z	PPRRWTRE	Warrant Register
R**9	PPRBCDEL	Delimited Payroll Register

** Denotes the Agency RDS Form ID Prefix. Please visit our web site at <http://www.dbf.state.fl.us/dishelpdesk/payagencyid.html> for your respective Agency RDS form ID prefix.

The Payroll Register with Details was not designed to be printed except on a record by record basis. This report was designed to be a research tool. The reports are maintained for a period of five years on RDS and will give agencies an additional means to research payroll history.

The Delimited Payroll Register, also not to be printed, has been made available to enable agencies to retrieve a complete computer file of their payroll. Agencies that require payroll data but have not had the luxury of an Information Systems group or expertise on staff to receive the File 0013 may now receive this file through RDS and download the data using EOS software for importing into standard database or worksheet software. The Bureau of State Payrolls has developed an Access 97 program to read this file and import it into an Access database. We will be glad to provide this program, referred to as the Payroll Register Reader. For agencies that prefer to write their own import procedures, the file format may also be obtained from the Bureau of State Payrolls.

We encourage each agency to evaluate their needs and set up the Form ID's and, if needed, set up the appropriate RDS Form ID's to print. Questions regarding RDS can be directed to the DIS HelpDesk at (850)410-9340 or SUNCOM 210-9340. RDS training issues should be directed to the FLAIR Training office at (850)410-9090 or SUNCOM 210-9090.

If you have questions or comments about the above, please contact Zadok Coxwell at (850)410-9452 or SUNCOM 210-9452 or e-mail zcoxwell@mail.dbf.state.fl.us.

DF:ZC/pb



OFFICE OF THE COMPTROLLER
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32399-0350

ROBERT F. MILLIGAN
COMPTROLLER OF FLORIDA

December 15, 2000

IN REPLY REFER TO:
DBFBP 00-23

TO: AGENCIES ADDRESSED

FROM: Diana Flagg, Chief
Bureau of State Payrolls

SUBJECT: NEW MISCELLANEOUS DEDUCTION CODE

Effective for payroll processing dates after December 22, 2000, deduction code 0673 for the AFSCME/UFOL COMPUTER/INTERNET will be available for use by State employees. Code 0673 will be used for computer purchase and/or internet service.

Code 0673 will be designated for consolidated reporting with the deduction moneys remitted directly by the Department of Banking and Finance to the AFSCME/UFOL COMPUTER/INTERNET. Agencies will receive neither the miscellaneous deduction warrants nor miscellaneous deduction registers. If an employee's salary warrant with this deduction is canceled or code 0673 deduction moneys need to be otherwise recovered, you will need to contact:

Bob Wallerius
AFSCME Benefits Coordinator
East Coast Region and Executive Offices
425B Patterson Avenue
East Rutherford, NJ 07073
Telephone: 201/531-9660 or 1-800-429-8646
Fax: 1-800-633-0502

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.

If you have questions about this Memorandum, please contact Steve Isted of the Bureau of State Payrolls at (850)410-9450, SUNCOM 210-9450 or email stisted@mail.dbf.state.fl.us.

DF:SI/pb

cc: Mr. Steve Isted