

Reimbursable Employee Expenses

All Option #1 scenarios, the employee pays any Federal, Ohio and OSDI taxes on amount paid through warrant as a part of the year-end tax return filing. However, if desired, the district can enter an Error Adjustment(s) for the calculated amount prior to the last calendar year payroll and appropriate taxes will be withheld.

Scenario 1

If paid through a USAS disbursement and district wants the amount to appear on the W2 as wages but not in Box 14 as Fringe Benefits:

Option #1

- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup, be sure to inflate the Medicare amount as well as the Total and Applicable Gross.
- Go to Core>Adjustments
 - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable (taxable) gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Before the last pay of the calendar year:
 - Enter the Medicare amount due on the Medicare Payroll Item record as an Error Adjustment both Employee and Employer amounts
 - If City withholding is needed:
 - Calculate the amount of City tax as it applies to the total
 - Enter above calculated amount on the City Payroll Item(s) as an Error Adjustment

- Manually increase the Total and Applicable Gross amount on the Federal, Ohio, OSDI, City Payroll Items.
 - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
 - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date- Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable (taxable) gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- - Repeat the same process for State, OSDI and City records.

Option #2

- Prior to the last pay of the calendar year, total the amounts paid through a USAS disbursement.
- Add a Payroll Item Configuration record payable to the district using the type of Regular.
- Add the Payroll Item record for each employee. Enter the reimbursed amount paid to the employee in the Rate field. Enter a Stop Date (a date prior to the next payroll pay date) so the Payroll Item is active for only one pay.
- Add a Miscellaneous Pay Type in Payroll Payments - Future or Current for the amount reimbursed to the employee.
- Deposit Outstanding Payables check as a reduction of expenditure against the benefit account.

Scenario 2

If paid through warrant check and district wants the amount to appear on the W2 as wages and in Box 14 as Fringe Benefits:

Option #1

- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup, be sure to inflate the Medicare amount as well as the Total and Applicable Gross.
- Before the last pay of the calendar year, enter withholding amount on the Medicare Payroll Item record as an Error Adjustment both Employee and Employer amounts.
- Manually increase the Total and Applicable Gross amount on the Medicare Payroll Item record (if applicable):
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description- Enter in a description (optional)
 - Click 'Save'
 - - Go to Core>Adjustments
 - - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable (taxable) gross
 - Description- Enter in a description (optional)
 - Click 'Save'
- Before the last pay of the calendar year, if City withholding is needed:
 - Calculate the amount of City tax as it applies to the total
 - Enter above calculated amount on the City Payroll Item(s) as an Error Adjustment
- Manually increase the Total and Applicable Gross amount on the City record(s) as it applies:
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name

- Payroll Item - Choose City Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
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- Go to Core>Adjustments
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- - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose City Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable (taxable) gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Manually increase the Total and Applicable Gross on the OSDI record as it applies:
 -
 - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose OSDI Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
 -
 - Go to Core>Adjustments
 -
 - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose OSDI Tax
 - Type - Choose Applicable Gross

- Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable (taxable) gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Enter the amount as a Fringe Benefit field on the Federal record:
 - - Go to Core>Adjustments
 - - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Fringe Benefits
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount of the Fringe Benefit
 - Description - Enter in a description (optional)
 - Click 'Save'

Option #2

- Prior to the last payroll of the calendar year, total the amounts paid through a USAS disbursement.
- Add a Payroll Item Configuration record payable to the district using the type of Regular.
- Add the Payroll Item record for each employee. Enter the reimbursed amount paid to the employee in the Rate field. Enter a Stop Date (a date prior to the next payroll pay date) so the Payroll Item is active for only one pay.
- Add a Miscellaneous Pay Type in Payroll Payments - Future or Payroll Payments - Current for the amount reimbursed to the employee.
- Deposit Outstanding Payables check as a reduction of expenditure against the benefit account.
- Manually reduce the Total and Applicable Gross amounts on the Federal and Ohio records by the total amount entered as the Miscellaneous Pay Type:
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar

- Amount - Enter in the amount to be reduced from the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
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- Go to Core>Adjustments
-
- - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Repeat the process for the State Tax record as well.
- Enter the amount as a Fringe Benefit on the Federal record:
 -
 - Go to Core>Adjustments
 -
 - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Fringe Benefits
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount of the Fringe Benefit
 - Description - Enter in a description (optional)
 - Click 'Save'

Scenario 3

If paid through USPS and district want the amounts to appear on the W2 in Box 14 as Fringe Benefits:

- Enter the amount as the Fringe Benefit field on the Federal record:

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- Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Fringe Benefits
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount of the Fringe Benefit
 - Description - Enter in a description (optional)
 - Click 'Save'
- Manually reduce the applicable (taxable) and total gross amounts on the 001 and Ohio records by this amount.

W2 Report and Submission will add it back to these figures based on the fringe benefit amount.

- - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- - Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount- Enter in the amount to be reduced from the applicable (taxable) gross
 - Description- Enter in a description (optional)
 - Click 'Save'

Scenario 4

If paid through USPS and district does not want this included with the salary account charges in USAS:

- - In USAS go to Transactions>Receipts:
- - - Post a reduction of expenditure to the 1XX object account and a negative reduction of expenditure to the desired object code.

Scenario 5

If paid part of the calendar year through warrant and part of the calendar year through USPS and district wants the amount to appear on the W2 as wages but not in Box 14 as Fringe Benefits:

Option #1

- Determine total the amount paid through a USAS disbursement.
- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup, be sure to inflate the Medicare amount as well as the Total and Applicable Gross.
- Before the last pay of the calendar year, enter the withholding amount on the Medicare Payroll Item record as an Error Adjustment for both Employee and Employer amounts.
- If City withholding is needed, calculate the amount of City tax as it applies to the total.
- Before the last pay of the calendar year, enter this amount on the City Payroll Item(s) as an Error Adjustment.
- Manually increase the Total and Applicable Gross amount on the Federal, Ohio, OSDI, city and Medicare records (if applicable) by the amount paid through the USAS disbursement:
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
 -

- Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item -Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Repeat this process for State, OSDI and Medicare records as well.

Option #2

- Prior to the last pay in the calendar year, determine total the amount paid through a USAS disbursement.
- Add a Payroll Item Configuration record payable to the district using the type of Regular.
- Add the Payroll Item record for each employee. Enter the reimbursed amount paid to the employee in the Rate field. Enter a Stop Date (a date prior to the next payroll pay date) so the Payroll Item is active for only one pay.
- Add a Miscellaneous Pay Type in Payroll Payments - Future or Current for the amount reimbursed to the employee.
- Deposit Outstanding Payables check as a reduction of expenditure against the benefit account.

Scenario 6

If paid part of the calendar year through USAS disbursement and part of the calendar year through USPS and district wants the amount to appear on the W2 as wages in Box 14 as Fringe Benefits:

Option #1

- Determine the total the amount paid through the USAS disbursement.
- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup be sure to inflate the Medicare amount as well as the Total and Applicable Gross.
- Before the last pay of the calendar year, enter this amount on the Medicare Payroll Item record as an Error Adjustment for both Employee and Employer amounts.
- If City withholding is needed, calculate the amount of City tax as it applies to the total.
- Before the last pay of the calendar year, enter this amount on the City Payroll Item(s) as an Error Adjustment.
- Manually reduce the Total and Applicable Gross amount on the Federal and Ohio record by the amount paid through USPS.

W2 Report and Submission will add it back to these figures based on the fringe benefit amount.

- - Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the total gross
 - Description- Enter in a description (optional)
 - Click 'Save'
- - Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Repeat the same process for the State record.
- Manually increase the Total and Applicable Gross amounts on the OSDI records by the amount paid through the USAS disbursement:
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose OSDI Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)

- Click 'Save'
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- Go to Core>Adjustments
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- - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Enter both the amount paid through warrant and the amount paid through USPS as a Fringe Benefit on the Federal record:
 -
 - Go to Core>Adjustments
 -
 - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Fringe Benefits
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount of the Fringe Benefit
 - Description - Enter in a description (optional)
 - Click 'Save'

Option #2

- Prior to the last pay in the calendar year, total the amount paid through the USAS disbursement.
- Add a Payroll Item Configuration record payable to the district using the type of Regular.
- Add the Payroll Item record for each employee. Enter the reimbursed amount paid to the employee in the Rate field. Enter a Stop Date (a date prior to the next payroll pay date) so the Payroll Item is active for only one pay.
- Add a Miscellaneous Pay Type in Payroll Payments - Future or Current for the amount reimbursed to the employee.
- Deposit Outstanding Payables check as a reduction of expenditure against the benefit account.

- Manually reduce the Total and Applicable (taxable) Gross amount on the Federal and Ohio records by the amount paid through USPS previously plus the amount of the Miscellaneous pay amount.

W2 Report and Submission will add it back to these figures based on the fringe benefit amount.

- - Go to Core/Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- - Go to Core>Adjustments
- - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be reduced from the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Enter the amount paid through the USAS disbursement and the amount paid through USPS as a Fringe Benefit on the Federal record:
 - - Go to Core>Adjustments
 - - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax

- Type - Choose Fringe Benefits
- Transaction Date - Enter or choose date from calendar
- Amount - Enter in the amount of the Fringe Benefit
- Description - Enter in a description (optional)
- Click 'Save'

Scenario 7

District has paid the amounts through warrant and does not want anything on the W2:

- No action is needed

Non-Cash Amounts for W2 Reporting

In all Non-Cash Amount scenarios, the employee pays any federal, Ohio and OSDI taxes as a part of the year-end tax return filing. However, if desired, the district can enter an error adjustment for a calculated amount **prior** to the last calendar year payroll.

Scenario 1

If the district wants the amount to appear on the W2 as wages but not in box 14 as Fringe Benefits:

- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup be sure to inflate the Medicare amounts as well as the Total and Applicable Gross.
- Before the last pay of the calendar year, enter the Medicare Payroll Item amount on the Medicare record as an Error Adjustment both Employee and Employer amounts.
- If City withholding is needed, calculate the amount of City tax as it applies to the total.
- Before the last pay of the calendar year, enter this amount on the City Payroll Item(s) as an Error Adjustment.
- Manually increase the Total and Applicable Gross amount on the Federal, Ohio, OSDI, City (if applicable) and Medicare records:
 - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
 - Go to Core>Adjustments

- Click 'Create'
- Employee - Find employee by typing in a few characters of first or last name
- Payroll Item - Choose Federal Tax
- Type - Choose Applicable Gross
- Transaction Date - Enter or choose date from calendar
- Amount - Enter in the amount to be included in the applicable gross
- Description - Enter in a description (optional)
- Click 'Save'
- Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Repeat the same process for State, OSDI, and City records.

Scenario 2

If the Non-cash Taxable Benefit Pay Type had not been used during a payroll, the following would need to be done.

If the district wants the amount to appear on the W2 as wages and in Box 14 as Fringe Benefits:

- Calculate the amount of Medicare tax as it applies to the total. If there is Medicare pickup be sure to inflate the Medicare amount as well as the Total and Applicable Gross.
- Before the last pay of the calendar year, enter this amount on the Medicare Payroll Item record as an Error Adjustment for both Employee and Employer amounts.
- If City withholding is needed, calculate the amount of City tax as it applies to the total.
- Before the last pay of the calendar year, enter this amount on the City Payroll Item record(s) as an Error Adjustment.

- Manually increase the total and applicable (taxable) gross amount on the Medicare records:
 - - Go to Core>Adjustments
 - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type - Choose Total Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the total gross
 - Description - Enter in a description (optional)
 - Click 'Save'
 - - Go to Core>Adjustments
 - - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Medicare Tax
 - Type -Choose Applicable Gross
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount to be included in the applicable gross
 - Description - Enter in a description (optional)
 - Click 'Save'
- Repeat the same process for OSDI, and City records.
- Enter the amount as a Fringe Benefit on the Federal record:
 - - Go to Core>Adjustments
 - - - Click 'Create'
 - Employee - Find employee by typing in a few characters of first or last name
 - Payroll Item - Choose Federal Tax
 - Type - Choose Fringe Benefits
 - Transaction Date - Enter or choose date from calendar
 - Amount - Enter in the amount of the Fringe Benefit
 - Description - Enter in a description (optional)

- Click 'Save'