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# SEPARATIONS AND TRANSFERS AT YEAR END

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## P010 WITHHOLDING DATA / LOCATOR DATA SCREEN CHECK DATES

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Generally, you or OSPA will enter FINAL CHECK ISSUED and FINAL CHECK PERIOD ENDING dates on the P010 screen for the following reasons:

- An employee separated from state service
- An employee transferred to another state agency in any month except December
- You set a corrective for the November payroll run
- You want to force a December payment into the old tax year

***IMPACT OF P010 DATES ON OSPA PROCESSING*** -- P010 FINAL CHECK ISSUED (date printed on a check) and FINAL CHECK PERIOD ENDING dates are critical at year-end. These dates force the calculation of wages into the specified tax year.

During the payroll run, OSPA only uses P010 dates that apply to the pay period it is processing. In general, if you enter P010 dates for a prior pay period, OSPA will only apply those dates if you have also entered changes and set a corrective for that pay period.

For year-end, for example, if during the December pay period you have:

- Entered changes for November
- Set the corrective flag for the November pay period

OSPA will:

- Enter November P010 dates
- Use the P010 dates for the November changes
- Apply the November corrections to the old tax year
- Apply the December payroll to the new tax year

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## DECEMBER DATES

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You can ask OSPS staff members to enter, change or delete December dates. Write “please set P010 dates” on your manual check request. If you are not ordering a manual check, send an email to the OSPS Help Desk. To set December dates for terminations at the agency level, wait for personnel to process the PA.

***DECEMBER P010 DATE AFTER DECEMBER RUN 1*** -- If you are considering requesting a December P010 date after December Run 1 final, consider the following:

- Does the P190 Payroll Register Data screen show a December set?
- If it does, did that set calculate taxes for the new tax year?
- If it is an ACH, do you have time to send in an ACH stop?

If the answer to all of these questions is "YES," first reverse the check or cancel the ACH that created the set. Then you can ask OSPS to set December P010 dates.

If there is no P190 set for December Run 1, P010 dates can be set.

**REMOVING A DECEMBER P010 DATE** -- If you wish to remove a December check date for an employee who still works for the agency:

- See if there is an existing P190 set in the old tax year, the action needs to be reversed/addressed before requesting removal
- Ask OSPS to delete the date

**SEPARATIONS IN DECEMBER** -- If a separating employee will receive his/her final pay during December, we need to include that payment in the current year's W-2. We can force the wages into the current year by entering December FINAL CHECK ISSUED and FINAL CHECK PERIOD ENDING dates on the P010 screen.

**TRANSFERS IN DECEMBER** -- Do not request check dates for December if an employee is transferring from one state agency to another. The IRS considers all State of Oregon agencies as one employer. Without check dates, OSPA will combine the December wages from both agencies into the December paid January wages and report them in the next tax year.

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#### SEPARATIONS PRIOR TO DECEMBER

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If you find that you still owe money to an employee who separated prior to December:

- Make the necessary entries on the P050 screen
- When you save the entries, OSPA will give you an error message
- Make a screen print with the entry and error message
- Write "please make entry" on the screen print and sign
- Fax the screen print to OSPS

**IF THE CORRECTION IS PRIOR TO DECEMBER 31** -- Use 12/31/YY on the P050 screen. OSPS will enter P010 check dates of 12/31/YY. This will calculate the entry in the current tax year.

**IF THE CORRECTION IS AFTER DECEMBER 31** -- Use 01/31/YY on the P050 screen. This will produce a check and a W-2 for the new tax year. This complies with Internal Revenue Service regulation 26 U.S.C § 31.3121(a)-2, since the employee will receive the pay in the new tax year.

**IMPORTANT NOTE:** If you need to process a correction to November and the employee separates before December Run 1, no corrective flag should be set for November. Contact OSPS for assistance as we must handle this procedure with caution to prevent the November corrective from calculating into the next tax year.

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#### JANUARY DATES

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Agency payroll staff cannot enter, change or delete January dates on the P010 screen until after December Run 2 closes in January.