

## P091

### *YTD Wages, Taxes and Retirement*

#### SCREEN PURPOSE

The P091 YTD Wages, Taxes, and Retirement displays year-to-date wage, tax, and retirement information for an employee. It is an inquiry only screen. You can only access it from the P370 Calculation of Current Payoff. Both screens show the results of an on-line calculation from entries made since the last final payroll run. OSPA does not post these entries to the payroll tables until the next final payroll run.

#### ALSO KNOWN AS

#### PREREQUISITES, IF ANY

The employee must have earned wages in the tax year used in the inquiry.

If the payroll set does not yet display on the P190 Payroll Register Data, the data will display on the P370 under the following circumstances:

- Time entered on the P003 or P004 Time Capture
- A one-time adjustment (ADJ TYP = A) on the P050 Gross Pay Adjustments
- A current (CUR/YTD = C) adjustment on the P060 Tax and OPE Adjustments on File

If the payroll set displays on the P190, the P370 will calculate pay for that set after you make a change on the P003, P004, P050, or P070 and set a corrective on the P190.

#### SCREEN ACCESS KEY SEQUENCE

You will access the P091 through the P370 Calculation of Current Payoff. You cannot go directly to the P091.

On the P370, in the CALC YTD?, change the N to Y and press [ENTER]. OSPA will display the P091 YTD Wages, Taxes and Retirement.

SCREEN ELEMENTS

(A)	(B)	(C)	(D)			
(E)	999999999 99000 XX EMPLOYEE, TAYLOR		(F) YTD WAGES, TAXES, AND RETIREMENT *** CALCULATED FROM P370 *** Referenced by 3-character code to the left (SSS, etc.)			
(TXI)	TAXABLE INCOME	4890.50	(SSS)	SAIF-EMPLR CONTRIB.	0.00	
(ROE)	REIMB. OF EXPENSES	0.00	(PER)	PERS ASSESMENT PAID	0.00	
(NTI)	NON-TAXABLE INCOME	0.00	(ERB)	ERB ASSESMENT PAID	2.70	
(OTI)	OTHER TAXABLE INCOME	0.00	(MTT)	MASS TRANSIT TAX PAID	0.00	
(EIC)	EARNED INCOME CREDIT	0.00	(FSW)	SOC SEC SUBJ WAGES	4890.50	
(FIT)	FED. TAX WITHHELD	323.49	(FTE)	SOC SEC TAX PD EMPLYE	303.21	
(SIT)	STATE TAX WITHHELD	245.00	(FTS)	SOC SEC TAX PD EMPLR	303.21	
(WES)	WBF PAID - EMPLOYE	6.42	(HSW)	WAGES SUBJECT TO MEDR	4890.50	
(WSS)	WBF PAID - EMPLOYER	6.42	(HTE)	MEDR TAX PD - EMPLOYE	70.91	
			(HTS)	MEDR TAX PD - EMPLR	70.91	
			(LRO)	LEGIS RETIREMENT OPT	0.00	
----- RETIREMENT -----						
	SYSTEM ACCOUNT	SUBJ WAGES	STATE PU	EMP CONTRIB	STATE MATCH	
(G)	G	000000	3231.34	139.88	0.00	188.11
	S	999999	2659.16	159.55	0.00	125.25
	(H)	(I)	(J)	(K)	(L)	

Legend

For additional information on the calculation for the three-digit codes and PERS subject wages, see Notes, Deduction Codes, and Pay and Leave Codes.

No.	Description
A	Employee's SSN (#####) or Employee ID (OR#####), based upon the inquiry for the P370 Calculation of Current Pay-off
B	Agency number, #####. From the P370 Calculation of Current Pay-off inquiry.
C	Tax year, ##. From the P370 Calculation of Current Pay-off inquiry.
D	Screen name
E	Employee's name from the P030 Job Status Data
F	The data on this screen is the result of an on-line calculation. It includes data entered since the last final payroll run.

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<b>No.</b>	<b>Description</b>
(TXI)	Year-to-date total of the employee's wages that are subject to income tax. It is included in Box 1 on the employee's W-2.
(ROE)	Year-to-date total of business expense reimbursements. It is included in Box 12 on the employee's W-2.
(NTI)	Year-to-date total of the employee's wages which are not subject to income tax. The amount is included in Box 12 on the employee's W-2.
(OTI)	Year-to-date total of the employee's other taxable income. It is usually non-cash allowances or employer-paid benefits in excess of IRS rules. Examples include taxable fringe benefits, such as the use of a state vehicle, taxable reimbursement for meals, housing, the imputed value for domestic partner insurance, etc. It is included in Box 1 on the employee's W-2.
(EIC)	Year-to-date total of advance earned income credit for employees who have submitted a Form W-5. It is included in Box 9 on the employee's W-2. See IRS Publication 15, Circular E.
(FIT)	Year-to-date total of federal income tax withheld. OSPA uses the employee's withholding information on the P010 Withholding Data / Locator Data for the calculation. Reported in Box 2 of the employee's W-2.
(SIT)	Year-to-date total of state income tax withheld. OSPA uses the employee's withholding information on the P010 Withholding Data / Locator Data for the calculation. Reported in Box 17 of the employee's W-2.
(WES)	Year-to-date total amount the employee paid for the Workers' Benefit Fund. See Introduction, Payroll Calculation.
(WSS)	Year-to-date total amount the employer paid for the Workers' Benefit Fund. See Introduction, Payroll Calculation.
(SSS)	Employer contribution to SAIF. Field no longer used
(PER)	Assessment paid to the Human Resource Services Division of the Department of Administrative Services. Assessment and field no longer used
(ERB)	Year-to-date total of the assessment paid to the Employment Relations Board. See Introduction, Payroll Calculation.

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No.	Description
(MTT)	The cumulative mass transit tax paid by the employer. Only employees for agency 17700, Lottery, will have a value in this field. For other agencies, SFMA, rather than OSPA, calculates the mass transit tax.
(FSW)	Year-to-date total of the employee's wages which are subject to social security tax. Reported in Box 3 of the employee's W-2.
(FTE)	Year-to-date total of social security tax <b>paid by the employee</b> . Reported in Box 4 of the employee's W-2.
(FTS)	Year-to-date total of the matching social security tax <b>paid by the employer</b>
(HSW)	Year-to-date total of the employee's wages that are subject to Medicare tax. Reported in Box 5 of the employee's W-2.
(HTE)	Year-to-date total of Medicare tax <b>paid by the employee</b> . Reported in Box 6 of the employee's W-2.
(HTS)	Year-to-date total of the matching Medicare tax <b>paid by the employer</b>
(LRO)	Used only by the Legislative branch. Year-to-date total of compensation deferred to the Oregon Savings Growth Plan retirement option.
G	RTMT SYST from the P010 Withholding Data / Locator Data. See Notes, PERS.
H	RTMT ACCT number from the P010 Withholding Data / Locator Data. Only available for PERS Tier 1 and Tier 2 members.
I	Year-to-date total of the employee's subject wages used to calculate PERS contributions
J	Year-to-date total amount of the <b>employee's contribution</b> to PERS that the <b>state paid</b> (pick-up). RTMT STAT on the P010 = D. See Notes, PERS.
K	Year-to-date total amount of the <b>employee's contribution</b> to PERS that the <b>employee paid</b> . RTMT STAT on the P010 = E. Currently, only used in agency 62800, Oregon Forest Services Institute. See Notes, PERS.
L	Year-to-date total amount for the <b>employer's contribution</b> (match) paid to PERS. Based on the SYSTEM (see above). See Notes, PERS.

NOTES

**Deduction Codes** – The Non Taxable Code on the PTD1 Payroll Deduction Table determines if OSPA will calculate federal (FIT) and state (SIT) income or social security and Medicare (FICA) tax withholding before or after taking the deduction.

Possible values include:

- N -- The deduction is **exempt from FIT** and SIT and **subject to FICA**.
- T -- If the deduction code **does not have a plan code** or has a **numeric plan code** on the PTD2 Payroll Deduction Table, the deduction is **subject to FIT, SIT, and FICA**. With an **alpha plan code**, the deduction is **exempt from FIT, SIT, and FICA**.
- X -- The deduction is **exempt from FIT, SIT, and FICA**.

**Pay and Leave Codes** – Indicators on the PTB2 Payroll Benefit Table determine how the pay codes used for a particular employee will affect the employee’s wage reporting and withholding.

PTB2		CO,999999,CTL	PAYROLL BENEFIT PACKAGE TABLE														
PKG CODE	CO	DESCRIPTION	SEIU/OPEU	EE													
TRN	PAY	PAY TYPE	LV RATE	TIM	O/T	INCOME-SUBJ-TO					REG	INC	O/T	SAIF			
TYP	TYP	DESCRIPTION	TP UNIT	SHT	ELG	SS-RMT-TAX-UNP-MT	PY	OT	TYP	MLT	PCT						
?	AST	ADDNL STRGHT	N 00.00	Y	N	Y	Y	Y	Y	N	B	T	1.0000	1.0000			
?	BAV	BP/AWRD VALU	N 00.00	N	N	Y	Y	Y	N	N	D	O	0.0000	0.0000			
?	BP	BONUS PAY	N 00.00	N	N	Y	Y	Y	Y	N	D	T	0.0000	0.0000			
?	BPS	SPECL AWARD	N 00.00	N	N	Y	Y	Y	N	N	N	T	0.0000	0.0000			
?	BT	BREAK TIME	N 00.00	Y	Y	Y	Y	Y	Y	N	O	T	1.5000	1.0000			
?	CBD	CALL BACK OT	N 00.00	Y	N	Y	Y	Y	Y	N	O	T	1.5000	0.0000			
?	CD	CAREER DVLP	N 00.00	Y	N	Y	Y	Y	Y	Y	N	T	1.0000	1.0000			
?	CDN	CD NO ACCRL	N 00.00	Y	N	Y	Y	Y	Y	Y	N	T	1.0000	1.0000			
?	CDD	CAR DVLP OT	N 00.00	Y	Y	Y	Y	Y	Y	N	O	T	1.5000	1.0000			
?	CLA	CLOTH ALLOW	N 00.00	N	N	N	Y	N	N	N	N	R	0.0000	0.0000			

INCOME-SUBJ-TO -- determines if the dollar amount for the pay code will be subject to taxes. The values include:

- MT = subject to mass transit tax. For agency 17700 only, included in MTT
- RMT = subject to retirement, included in RETIREMENT SUBJ WAGES
- SS = subject to social security and Medicare, included in FSW and HSW
- TAX = subject to federal and state income tax withholding, included in TXI or OTI, depending upon the INC TYP

INC TYP -- determines how OSPA will categorize the pay type. The values include:

- N = not income, included in NTI
- O = other income, included in OTI
- R = reimbursement, included in ROE
- T = taxable, included in TXI

SAIF PCT – determines if the hours reported will be included in the calculation for the Worker’s Benefit Fund Assessment. If the employee’s record on the P010 Withholding Data / Locator Data has SAIF SUBJ = Y, OSPA will calculate as following:

# of hrs. with PAY TYPE X SAIF PCT X WBF assessment rate

**PERS** -- Agency payroll staff members make entries in the RTMT SYST and RTMT STAT fields on the P010 Withholding Data / Locator Data to tell OSPA when to contribute to PERS for an employee and the percent to use in the calculation.

The RTMT SYST on the P010 tells OSPA the following:

- If the employee is eligible for PERS contributions
- If eligible, the percent to use in calculating the employer and employee contributions

Possible values include:

- F -- Police and Fire, OPSRP
- G -- General Service, OPSRP
- N -- OSPA will not make either an employee or employer PERS contribution. Default.
- P -- Judge Member
- S -- General Service, PERS, tier 1 or tier 2
- T -- Police and Fire, PERS, tier 1 or tier 2

The RTMT STAT field tells OSPA the following:

- Whether the employee is eligible for the employee’s contribution to PERS
- If so, who will pay

Possible values include:

- D -- state pays the employee’s contribution (pick-up)
- E -- employee paid
- N -- OSPA will not make an employee contribution to PERS. Default
- P -- OSPA will not make an employee contribution to PERS

See Interfaces, PERS, and Entry Guides, PERS, Start Contributions, and PERS, Wage and Contribution Adjustments (includes percentages).

### SCREEN MESSAGE CODES

Code	Message with Code	Description

For a complete alphabetical listing of OSPA message codes see Appendix E.

## OSPA REASONABILITY EDITS

### SUPPORTING DOCUMENTATION

The employee must have a current Form W-5 to have Advance Earned Income Credit.

The tax calculations are based upon the employees current Form W-4.

### OSPA SCREEN INTERACTIONS

#### Affected By

**P003, P004 Time Capture screens** – The pay types entered on the time capture screens determine the employee's income that is subject to taxes, retirement, social security, and Medicare. See Notes, Pay and Leave Codes.

**P010 Withholding Data / Locator Data** – The P010 includes the employee's eligibility for retirement contributions, the employee's income tax withholding and exemptions, eligibility for earned income credit, and whether the employee has waived insurance benefits.

**P050 Gross Pay Adjustments** – The pay types entered on the P050 also determine the employee's income that is subject to taxes, retirement, social security, and Medicare. See Notes, Pay and Leave Codes.

**P060 Tax/OPE Adjustments on File** – The P060 allows us to make adjustments to taxes and other payroll expenses in the current payroll month. The P091 will include these changes.

**P070 Deductions and Deduction Adjustments** – The deduction codes entered on the P070 may be subject to tax or taken prior to the tax calculations. See Notes, Deduction Codes.

**P190 Payroll Register Data** – The P190 allows us to set a corrective for up to three prior payroll months or to add a register for processing. These entries will cause OSPA to re-calculate a prior payroll period. The P370 and P091 will display the results of the corrective until the next payroll run.

**PTB2 Payroll Benefit Package Table** – The PTB2 table determines the pay types that are subject to taxes, retirement, social security, and Medicare. It also determines the income type (OTI, TXI, ROE, or NTI). See Notes, Pay and Leave Codes.

**PTD1 Payroll Deduction Table** – The PTD1 indicates whether the deduction is exempt from or subject to withholding for federal and state income, social security, and Medicare taxes. See Notes, Deduction Codes.

Directly Affects

Indirectly Affects

CATEGORY / SCREEN CLASSIFICATION

General Information, display only, on-line calculation

REVISION HISTORY

Date	Rev. No.	Modification
05/10/06	1.0	Original
04/09/08	1.1	WR #2958, T RETIREMENT SYSTEM added. WR #3278, FICA changed to social security
02/27/09	1.2	WR #3421, WCD changed to WBF; Notes on PTB2 and PTD1
05/20/09	1.3	Add Notes, PERS