Carbondale Campus End User Instructions
Form – Faculty/Staff Retroactive Account Adjustment (RAA) (NOT for Student Employees)

<u>Use:</u> To adjust past payroll expense charges by removing the charge from one or more AFF (account) combinations, and applying the charge to one or more AFF (account) combinations. The adjustment can involve employee gross pay, employee overtime or employer contributions such as Medicare, Social Security, SURS, Health, Life, and Dental. This transaction is for costing purposes only, and does not affect the employee's pay, earnings statement or W-2 amounts.

Special Notes

All RAAs must be received by HR Payroll within 90 days from the pay date. RAAs received after the 90 day cutoff date will be returned to the department.

Account Ranges and Charges:

Employer FICA: Consists of the employer share of two separate and reportable components - 1) Old-Age, Survivors, and Disability Insurance (OASDI) - (*Note: also referred to as Social Security*) and 2) Medicare - (*Note: sometimes referred to as Hospital Insurance Tax or HI Tax*).
FICA = Social Security (6.2%) + Medicare (1.45%)

Overhead Recovery Accounts - AIS accounts in which the fund segment is > or = to x050000 and < or = to x059999. Charged employer health, life, and dental.

Grants and Contracts Accounts - AIS accounts in which the fund segment is > or = to x200000 and < or = to x699999. Charged employer health, life, dental, SURS, medicare and social security.

Restricted Fund Accounts - AIS accounts in which the fund segment is > or = to x160000 and < or = to x199999. Charged employer health, life, dental, SURS, medicare and social security.

State Accounts – AIS accounts in which the 2nd, 3rd, and 4th position of the Fund segment is equal to 010. For example: 0**010**000, 1**010**000, 2**010**000, and 50100000. Charged employer medicare and social security (**see Payroll Web Site for Vice Chancellor's State Accounts for FICA charges).**

Local Accounts – AIS accounts that are not OH recovery, not grant or restricted, and not state. No employer charges, as covered by the state accounts.

Object Codes*: used on the RAA E-form to distinguish salary and employer (ER) charges.*

Salary: 4101 - Salaries-Regular Positions-all accounts
4102 - Salaries-Overtime Pay-all accounts

ER FICA: 5410 - Employer Contributions to Medicare-State-Faculty/Staff
5415 - Employer Contributions to Social Security-State-Faculty/Staff 5637 - Employer Contributions to Medicare-Grant/Restricted-Faculty/Staff
5639 - Employer Contributions to Social Security-Grant/Restricted-Faculty/Staff

ER Fringe Benefits:
5645 - Employer Contributions to Dental Insurance-Grant/Restricted-OH Recovery
5647 - Employer Contributions to Health Insurance- Grant/Restricted-OH Recovery
5649 - Employer Contributions to Life Insurance- Grant/Restricted-OH Recovery
5670 - Employer Contributions to Retirement (SURS)-Grant/Restricted

Allowed Adjustments

Employee Gross and OT between any accounts.

ER Medicare and Social Security as follows:

State/Local (non grant) to State if change VC areas
State to Grant/restr
Grant/restr to State
Grant/restr to Grant/restr

ER SURS for Grant/restr to Grant/restr.

ER Health, Life, Dental for Grants/restr and Overhead recovery, as follows:
Grant/restr to Grant/restr.
OH to OH
OH to Grant/restr
Grant/restricted to OH

Adjustments Not Allowed In AIS/HRMS (for grant & restricted accounts only, contact Grant & Contract Accounting, 536-2351)

SURS: Grant/restr to State, and vice versa.
H, L, D: Grant/restr & OH to State/Local (non OH & non grant), and vice versa.

Access: Access the form via the AIS web site
(http://eforms.siu.edu/siuforms/info/pao0104.php

Instructions: Complete the form using the following instructions. Unless otherwise noted all fields are **REQUIRED**.

General Information Section: Right TAB to each section in the order given.

Name   (Required field) the last, first and middle (optional) name of employee.

HRMS Employee Assignment Number

(Required field) The applicable employee number of the employee.

Payroll Type   (Required field) Select the applicable employee's payroll type.

Department (Organization)

(Required field) The name of the employing department.

Effective Dates Section:

Beginning   (Required field) the beginning date for the period that is being adjusted. (Date Format DD Mmm YYYY)

Ending   (Required field) the ending date of the adjustment period. (Date Format DD Mmm YYYY)

From and To Account Section:

If there is not enough room on page one uses the second page to complete the form. The Name, HRMS Employee Assignment Number, and Payroll Type field will be populated from the first page.

Type of Adjustment (Required field) Select the salary and/or ER fringe benefit type.

Fund   (Required field) The AIS fund value of the Accounting Flexfield (AFF).

Unit   (Required field) The AIS unit value of the AFF.

Budget Purpose (Required field) The AIS budget purpose value of the AFF.

Dept Activity 1 Optional, the AIS department activity 1 value of the AFF.

Dept Activity 2 Optional, the AIS department activity 2 value of the AFF.

Function (Required field) The AIS function value of the AFF.

Natural Account (Required field) Select the AIS natural account value of the AFF.

Object   (Required field) Auto filled, the AIS object code value of the AFF.

Funding Fiscal Year (Required field) the fiscal year in which the expenditures were incurred. (Do not provide a value of YY even for non-state accounts).

Amount	(Required field) the amount of the expenditures that are being moved. Enter total amounts for each adjustment type, for the period being adjusted. Enter **all** amounts on the form as **positive** numbers. The form will supply the appropriate sign.
Signature Section:	Obtain the appropriate signatures for **all** the FROM and TO accounts listed, <u>based on your department's requirements.</u>
Chair/Fiscal Officer	(Required field) Signature of Chair/Fiscal Officer and date signed.
Dean/Director	(Required field) Signature of Dean/Director and date signed**.**
Vice Chancellor/Provost	(Required Field) Signature of VC/Provost and date signed.
Completed By	(Required field) Print name of the individual who completed the form.
Phone Number	(Required field) Phone number of the individual who completed the form.
E-mail Address	(Required field) E-mail address of the individual who completed the form.
Special Notes:	
	AFF: Fund, unit, budget purpose, department activity 1, department activity 2, function, natural account and object are all segments of the AIS accounting flexfield (AFF). <u>HRMS does not automatically generate these segments based on the budget purpose. The preparer must supply all of the required segments, except for Object Code.</u> Department activity 1 and department activity 2 are the only two segments that are optional. The funding fiscal year should be the actual fiscal year in which the original charges were incurred, not YY. The values for SOF (source of funds), institutional activity and future use will be defaulted.
	Duplicate entry: If you need to duplicate an entry from one cell to another, simply left click on the first character of the cell information to be duplicated until the entire field is shaded. Then right click on the shaded field and choose copy. Then place the

cursor in the cell to receive the information – right click, and choose paste. Note that all fields must be supplied.

Calculations: Use previous *Fiscal Officer Certification* reports to assist in determining the amounts for full pay period adjustments. Also, calculation worksheets are available on the Payroll Web site for partial pay period adjustments.

Page 2: If more lines are needed for the FROM and/or TO accounts, click on "Next Page" button. The sub-totals from page 1 will carry forward.

Row Bad Entry: If you have entered several lines and realize a line is NOT needed, you do not have to "Clear" the entire form. Simply select the Adjustment type of "Ignore Entry". Then click on the Amount field until it is shaded, press the delete key, and right TAB through it to clear it out. The form will adjust the sub-total amounts. You do not have to clear the AFF cells.

Single Cell Bad Entry: If just a field is incorrect, simply click in that field, and type over, or select over, what was there.

Net Zero Result: For each form submitted, the sum of all negative FROM amounts and all positive TO amounts must equal zero.

Routing: **Send directly to HR Payroll.** Do not send to HR Data Control.

1. To print, click on the "Print" button. To control the number of pages printed, click on the Pages button within the Page Range section that pops up, and enter 1-2, or only 1. Then print.

2. Acquire **all** appropriate signatures. Make a copy for department retention.

3. **MANDATORY**: attach/staple a copy of the *Assignment Costing* form that was forwarded to HR Data Control in the **past**, for the AFFs and the employee identified in the RAA request. Please mark in RED ink as "RAA COPY."

4. Send the RAA form and the attached copy of the Assignment Costing Form directly to: HR Payroll, Miles Hall, mailcode 6520, by either Campus Mail or Transit. You may also hand deliver to HR Payroll. DO NOT FAX.