

**Office of Financial Management
Statewide Accounting
Payroll Consulting
6/28/10 PPA Meeting**

Employer Health Insurance Costs for 7/9/10 Payroll:

1. **Please Note: This is for Employer Costs only, not employee premiums!**
 - Sub Object BD
 - ER Cost for June 10 = \$745.00 per month or \$372.50 per pay period
 - ER Cost for July 10 = \$850.00 per month or \$425.00 per pay period
2. **Sub Object BD does not accrue to June 2010**
 - BD costs will be charged in FM13 (July 2010), Bien 11, Fiscal Year 11
 - All other salary and benefit costs will accrue in FM12 (June 2010), Bien 11, Fiscal Year 10
3. **What does this mean to your agency?**
 - If account coding between fiscal years is different, the BD records may go to the AFRS error file.
 - AFRS error file records will have to be manually corrected.
 - Remember, BD charges would be for the new fiscal year - FY 10 closing will not be affected.
4. **Example:**
 - Program Index (PI) will be used in the example, but any coding element change may cause records to go to the AFRS error file.
 - Charges for both fiscal years will be based on the coding in HRMS for 6/16 - 6/30

Payday	PI 12345 (FY 10)		PI 12345 (FY 11)		
	Salaries	Health Ins	Salaries	Health Ins	
June 25	2,000.00	372.50	←		2nd Half of June's charges
July 10	2,000.00			425.00 ←	1st Half of July's charges

- If PI 12345 has the same meaning in both fiscal years, all is OK. The record won't go to the AFRS error file.
- If PI 12345 is not in the AFRS tables for FY11, the record will go to the AFRS error file, and must be corrected by agency staff. Be sure the use FY11 coding.
- IF PI 12345 has a different meaning in both fiscal years, the record won't go to the AFRS error file. CAUTION! AFRS reports won't reflect accurate data:

Example: PI 12345, FY 10 = Payroll Office but in FY 11 = Budget Office

For BD in FY 11, charges would be based on the FTEs in the Payroll Office instead of the Budget Office.

- Hint: If your agency uses the wild card in the Appropriation Index (AI) ('&' in HRMS), the BD charge for \$425.00 will go to the FY 11 AI automatically.