

# PERSONNEL PAYROLL ASSOCIATION (PPA) MEETING

November 21, 2013

## MINUTES

### TLA Update

Dennis Gustafson (DES)



PPA-11-21-13.pdf

### Highlights

- Several workshops have taken place or will be taking place.
- The Agency Advisory Group will represent all state agencies in the Core Workshop.
- Each Advisory Team member is assigned a group of agencies.
- Implementation for the pilot agencies is scheduled for November 1, 2014. All of Ecology and DOT Headquarters are scheduled to “go live” at that time.
- Visit the TLA website for more information: <http://www.des.wa.gov/about/pi/TLA>.

### Affordable Care Act (ACA) Update

Mary Fliss (HCA)



ACA Presentation for  
PPA Nov2013.pdf

### Highlights

- Large employer penalties have been delayed until 2015.
- All large employers provide benefits to “full-time” employees or pay a penalty if the employee enrolls in coverage through the exchange and receives a premium tax credit.
- The federal definition of “full-time” and PEBB eligibility requirements are different.
- PEBB is getting monthly reports from the State HR Database to calculate total paid hours for each employee from all payrolls.
- There will be a new field for federal “full-time” status.
- There is no plan to change PEBB eligibility.
- “Individual mandate” begins January 1, 2014.
  - Tax consequence for individuals not enrolled in health insurance.

### Assignment Pay Coding

Melissa Wideman (OFM)

Denise Flatt (OFM)



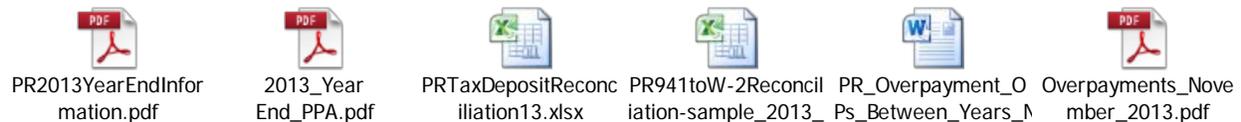
AP\_Coding\_Project\_  
PPA\_Presentation\_20

## Highlights

- Launching the project to clean up assignment pay coding.
- Agencies will need to switch to new codes once they are implemented.
- Benefits include:
  - Accurate data for agency reporting and monitoring
  - Less time required for reporting assignment pay to Labor Relations
  - Accurate data to prepare for collective bargaining and budgeting
  - Better understanding of how to code assignment pay in HRMS
  - Better understanding of all assignment pay codes and definitions
- Workgroups are currently being formed.

## 2013 Year-End Payroll Processing

**Steve Nielson (OFM)**  
**Cindy Doughty (OST)**  
**Nicole Dobson (DES)**



## Highlights

- There is more detailed information in the attachments. Be sure to check them out!
- Complete a year-end calendar.
- Reconcile, reconcile, reconcile! It is critical to balance IRS Forms 941/941X/W-2/W-2c.
- Follow the IRS rules for deceased employee payments. Wage type 3102 will accrue directly to general ledger 5145 – due to deceased employees' estates.
- Follow the IRS rules for overpayments collected for prior years.
- Other states withholding can be included in the W-2 if HRMS procedures are followed.
- EFTPS payment deadline is noon – call OST first! If you have transaction code questions, contact OFM.
- The OASI limit for 2014 is \$117,000.
- The Medicare rate remains 1.45%, but an extra 0.9% must be withheld for reportable wages that exceed \$200,000. The extra percentage is taxed to the employee only (employer cost does not increase).
- The cost of employer provided health insurance will be included in Box 12 on the W-2. The code is DD.
- There are procedures for overpayments that are repaid for prior years. These procedures are based on IRS rules.

## Next Meeting

- Wednesday, February 27, 2014
- 9:00 - noon
- OB-2 Auditorium