

# Welcome to Workers' Compensation in PayServ

Our presentation will begin at the top of the hour

## Housekeeping Notes

- Attendees are automatically muted for audio quality.
- Please direct technical questions to [payroll@osc.ny.gov](mailto:payroll@osc.ny.gov).
- This class is being recorded for future on-demand viewing.
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Welcome and Housekeeping Notes – Jennifer Corbett

# Workers' Compensation in PayServ

Fall Conference 2021

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Thank you for the introduction, Jen, and thank you all for attending this session on Workers' Compensation in PayServ.

I'm Ruth Belschwinder, and I took over as the Team Lead for Workers' Comp at the Bureau of State Payroll Services in December 2019. I have spent every day since then quite literally "learning something new," as the saying goes. I've been told it will be about 5 years before I know everything there is to know about WC, but I have a feeling that's an impossible dream – I've never experienced anything as complicated, and frustrating, and challenging, and even as occasionally fun and rewarding, as WC, and I can't imagine that will change with any amount of time in this position!

Presenting with me today is Mara Koster, who many of you have worked closely with in the past year and half as she's our resident EXPERT on Workers' Comp-related Correct History requests and Job Transactions. I can't imagine how much harder my job would be without her!

# What We'll Cover

- WC Tax Exclusions
- WC Job Transactions and Correct History Requests
- WC Supplemental Payments
- Your Questions



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To prepare for today's training session, we scanned our WC email box looking for your most frequently asked questions, and quickly recognized a pattern. Most of your questions are about WC taxation and refunds, WC job transactions and the Correct History requests that go with them, and the supplemental payments. So, we decided to focus this presentation on those areas of WC that directly relate to PayServ, specifically what you can see there and what you can or can't do there.

Before we get started, we wanted to let you know that we'll be posting a version of this presentation including our speaking notes later this week. We know we're throwing a lot of information at you so don't feel overwhelmed trying to take notes today.

# WC Tax Exclusions



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So, first let's talk about WC Tax Exclusions, or what many people think of as the "tax free" benefit.

## IRS Publication 525

- “Amounts you receive as workers' compensation for an occupational sickness or injury are fully exempt from tax if they're paid under a workers' compensation act or a statute in the nature of a workers' compensation act.”
- “**Return to work.** If you return to work after qualifying for workers' compensation, salary payments you receive for performing light duties are taxable as wages.”



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There are two components to this benefit that should be understood, both of which can be found in IRS Publication 525. First, payments received under a “Worker’s Compensation act, or a statute in the nature of a WC act” are fully exempt from taxation. Second, once an employee returns to work, any salary payments made for performing “light duty” work ARE taxable as wages. This is why it’s important that your employees are moved into and out of WC leaves as timely as possible.

In NYS we comply with the non-taxability of these WC earnings through a system of tax refunds. Employees receiving WC-related earnings are initially taxed, and then our WC Exclusion process generates tax refund checks. Let’s take a look at the process:

## WC taxes for NYS Employees

1. Agency places employee on WC leave in PayServ
2. WC Exclusion programs review the WC Leaves panel for employees on WC leave
  - Programs run on a six-week lag to allow for late entry of WC leave transactions
3. Programs reduce taxable gross earnings for three categories:
  - WFA – Federal Taxes
  - WSA – State Taxes
  - WSM – FICA taxes (Social Security & Medicare)
4. Refunds are calculated based on the taxability of the exclusion
5. Checks are issued for each tax category

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When an employee is injured, your payroll office is notified and you put the employee on the appropriate WC leave in PayServ, which causes PayServ to create a new WC Leave page for that leave for that employee. Then our WC Exclusion program, which runs on a six-week lag, reviews the employee's paycheck, comparing the dates of the WC leave on the WC Leaves page to the dates on the check being reviewed to determine how much of those earnings should be EXCLUDED from taxation. The Exclusion program then adjusts the taxable gross wages for that check and calculates the refunds owed based on the taxability of the exclusion.

Three separate refund checks are issued – one for each tax category – Earnings code WFA refunds Federal taxes, WSA refunds state taxes, and WSM refunds the combined FICA taxes (Social Security and Medicare.)

# The Six-Week Lag

2021 WC Tax Refund Dates			
INST CYCLE			
Pay Period Begin Date	Pay Period End Date	Original Paycheck Date	Refund Date
10/22/20	11/4/20	11/19/20	12/31/20
11/5/20	11/18/20	12/3/20	To be caught in 1st prior year WC clean up in 2021.
11/19/20	12/2/20	12/17/20	To be caught in 1st prior year WC clean up in 2021.
12/3/20	12/16/20	12/31/20	To be caught in 1st prior year WC clean up in 2021.
12/17/20	12/30/20	1/14/21	2/25/21
12/31/20	1/13/21	1/28/21	3/11/21
1/14/21	1/27/21	2/11/21	3/25/21
1/28/21	2/10/21	2/25/21	4/8/21
2/11/21	2/24/21	3/11/21	4/22/21



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One of the questions we get most frequently is when, exactly, are the taxes refunded for a paycheck? Agencies often assume that the refund checks that arrive on, for example, October 21st are refunding the taxes from the October 21st paycheck. But, actually, the refund checks the employee receives on October 21st are being refunded from the September 9th paycheck, due to the six-week lag in the WC exclusion program.

When the program was developed, the lag was built in to allow agencies additional time to enter WC transactions, as it's not uncommon for WC leave transactions to be entered late.

As newbies to the WC team, Mara and I created a calendar of WC Tax Refund Dates for 2021 and 2022 to make it easier to understand the six-week lag and when taxes would be refunded. We've provided you with a copy of this calendar as a handout for this presentation.

If you look at the highlighted row at the bottom of the screen shot, you'll see Institution pay period 24, which ran from 2/11/21 – 2/24/21 and was paid on 3/11/21. The WC tax refunds for that check were issued on April 22, 2021. Seems pretty straightforward when you look at

it in black and white, right?

But, the six-week lag does create one problem that can be quite confusing. The IRS requires that Federal tax refunds be issued in the year in which the taxes were collected, but the lag makes it impossible for us to issue refunds for the final three paychecks of each year in that year. To resolve this issue, OSC completes a process we call a WC Clean Up . You can see this highlighted in the larger box at the top of the slide. These three paychecks will be caught by the first prior year WC Clean Up of the next year, which I'll talk about more in a few minutes.

Let's look at a little demonstration of this in action.



# WC Leaves Page

Payroll for North America > Employee Data USA > Employee Workers Comp Leaves

Emp WC Leaves

Empl ID: [REDACTED] [REDACTED]  
Empl Record: 0

Leave Periods 1 of 11

Processing Status: Closed View Msgs + -

\*Effective Date: 11/06/2020 1  
End Date: 02/27/2021  
WC Cancelled?:

Action: Paid Leave of Absence  
Reason: Workers Comp Leave Full  
\*Schedule at Leave: NYYYYYN  Schedule Changed?  
Incident Nbr: 00151869  
Incident Date: 09/10/2019  
Dept ID: 10470 DOCCS Collins  
BU at Injury: 01

Here's a screen shot of the WC Leaves Page in PayServ. Mara will be talking more about this page later in the presentation, but I just wanted to quickly show you what the WC Exclusion programs are looking at when it compares the leave on this page to an employee's paychecks and how that relates to the six-week lag.

In this case, we're looking at a paid WC leave that lasted from 11/6/2020 to 2/27/2021. If we look back at our calendar, we can see that this employee would not have received ANY tax refund checks for this leave in 2020. Because many of your employees know that these WC earnings are supposed to be tax-free, you may receive phone calls questioning why there are no refunds. This calendar should help you explain the process.

Now, let's take a look at the WC Exclusion pages in PayServ.

# Full Exclusion – WC Earnings Exclusion

Payroll for North America > Employee Data USA > Worker Comp Earning Exclusions

WC Earns Exclusion | WC Pre-Tax Deds | DC Claim Refunds

Empl ID: [REDACTED] Empl Record: 0 Name: [REDACTED]

**Pay Check Information**

Issue Date: 03/11/2021 Pay Begin Date: 02/11/2021  Off Cycle Page: 516 Line: 2 Sep Check: 0  
Company: NYS Pay Group: IL1 Pay End Date: 02/24/2021  
Paycheck Status: Confirmed Paycheck Refused Multiple Error ID: 20666411

Total Earnings: 2951.26 WC Exclusion: 2951.26  OK To Process

**Pay Check Earnings Information**

Exclusions	Status	Last Update							
Addl #	ErnCd	Seq#	Earns Begin	Earns End	Earnings	Excl Begin Dt	Excl End Dt	Excluded Amt	
0	RGS	1	02/11/2021	02/24/2021	2,735.09	02/11/2021	02/24/2021	2,735.09	+
1	01H	1	02/11/2021	02/24/2021	36.44	02/11/2021	02/24/2021	36.44	+
2	CED	1	02/11/2021	02/24/2021	99.73	02/11/2021	02/24/2021	99.73	+
3	PS1	1	02/11/2021	02/24/2021	80.00	02/11/2021	02/24/2021	80.00	+

The first thing we'll look at is an exclusion for a full paycheck. We'll continue on with this same employee, and review their March 11, 2021 paycheck.

In the Pay Check Information section of the WC Earns Exclusion tab, you'll find the Earnings information for this paycheck. Here you'll see the Issue Date of the check, as well as the Pay Begin and End date of the check. In the Pay Check Earnings Information section you can see a breakdown of all of the Earnings Codes included in the check and the excluded amount for each code. If you add these amounts together you get a total WC Exclusion for this check of 2951.26, which is also the amount of the Total Earnings for this check, as shown in the highlighted portion of the Pay Check Information section. If you look closely at each of those Earn Code rows you'll also notice the Earns Begin and End dates again, as well as the Excl Begin and End dates. For a check with a full exclusion these dates will be the same.

So you'd think that issuing a refund for this check would be as easy as just refunding the exact amount of taxes that were withheld from it initially, wouldn't you? Not quite.

## Full Exclusion – WC Pre-Tax Deds Tab

WC Earns Exclusion   **WC Pre-Tax Deds**   DC Claim Refunds

Empl ID: [REDACTED]   Empl Record: 0   Name: [REDACTED]

**Pay Check Information**

Issue Date: 03/11/2021   Pay Begin Date: 02/11/2021   Off Cycle:    Page: 516 Line: 2   Sep Check: 0  
 Company: NYS Pay Group: IL1   Pay End Date: 02/24/2021  
 Paycheck Status: Confirmed   Paycheck Option: Advice   Form ID: DVICE   Check N: 20666411  
 Total Earnings: 2951.26   WC Exclusion: 2951.26    OK To Process

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effect	Tx Gr Comp	Curr Debn
1	General	HIBTRG	Regular Before Tax Health	Subtracts	61.73

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1	US Federal		OASDI/EE	2889.53	179.15
2	US Federal		OASDI/ER	2889.53	179.15
3	US Federal		MED/EE	2889.53	41.90

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount	
1	WFA	04/22/2021	Payline	-2,889.53
2	WSA	04/22/2021	Payline	-2,889.53
3	WSM	04/22/2021	Payline	-2,889.53

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If you go over to the WC Pre-Tax Deds tab, you'll see that the employee had 61.73 of Regular Before Tax Health deductions withheld from this check. We can't refund taxes from a Pre-tax deduction, so we need to adjust the WC Exclusion by the pre-tax amount.

In the Taxable Wage Adjs section, you can see the actual adjustment that was made to the employee's Federal, State and FICA taxes, which for this check was a negative adjustment of 2889.53 (or 2951.26 – the pretax health care of 61.73). So the system adjusts the employee's taxable gross for each of those three tax categories by that amount, and calculates the taxes that would have been withheld from that amount and refunds accordingly.

Sort of hidden on this page is what I think you at the agencies might find the most helpful - you can see the date of the refund here– listed under "Date Applied" and the Refund Method – if you see Payline here, you'll know the employee has received a check for each of these three tax refunds.

# Full Exclusion, WFA Check

The screenshot displays a payroll system interface with the following sections:

- Paycheck Earnings** (selected tab)
- Paycheck Taxes**
- Paycheck Deductions**
- Paycheck Information**:
  - Paycheck Status: Confirmed
  - Issue Date: 04/22/2021
  - Paycheck Option: Check
  - Paycheck Number: 41826353
  - Off Cycle:
  - Reprint:
  - Adjustment:
  - Corrected:
  - Cashed:
- Paycheck Totals** (highlighted in red):
 

Earnings	0.00
Taxes	-402.37
Deductions	0.00
Net Pay	402.37
- Earnings** section:
  - Begin Date: 04/07/2021, End Date: 04/07/2021, Addl Line Nbr: 6, Reason: Not Specified
  - Empl Record: 0, Benefit Record: 0
  - Salaried**: Hours: 0.00, Rate: 34.188621, Earnings: 0.00
  - Hourly**: Hours: 0.00, Rate: 0.000000, Earnings: 0.00
  - Overtime**: Hours: 0.00, Rate: 0.000000, Earnings: 0.00
  - State: NY, Locality: , Rate Used: Hourly Rate, Shift: Not Applicable, Shift Rate: ,
- Other Earnings** section:
 

Other Earnings Details 1	Other Earnings Details 2
WFA	Workers Comp Federal Wages Adj
	Hourly Rate
	-2,889.53

Here is a WFA, or Workers Comp Federal Wages Adj refund check. Under Other Earnings you see the Earn Code and description, as well as the amount of the adjustment. In this case, based on the employee’s individual tax withholdings, the Federal tax refund on a negative wage adjustment of 2889.53 is 402.37.

Now, let’s go look at the WC exclusion for the same employee’s next paycheck.

# Partial Exclusion – WC Earnings Exclusion

WC Earns Exclusion    WC Pre-Tax Deds    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 03/25/2021    Pay Begin Date: 02/25/2021     Off Cycle    Page: 624 Line: 1 Sep Check: 0  
 Company: NYS Pay Group: IL1    Pay End Date: 03/10/2021    Form ID: ADVICE    Check Nbr: 20891851

Paycheck Status: Confirmed    Paycheck Option: Advice     OK To Process

Total Earnings: 2995.05    WC Exclusion: 599.02

**Pay Check Earnings Information**

Exclusions	Status	Last Update								
Addl #	ErnCd	Seq#	Earns Begin	Earns End	Earnings	Excl Begin Dt	Excl End Dt	Excluded Amt		
0	RGS	1	02/25/2021	03/10/2021	2,735.09	02/25/2021	02/27/2021	547.02	+	
1	01H	1	02/25/2021	03/10/2021	36.44	02/25/2021	02/27/2021	7.29	+	
2	AP1	1	02/25/2021	03/10/2021	-10.95	02/25/2021	02/27/2021	-2.19	+	
2	PS1	1	02/25/2021	03/10/2021	134.74	02/25/2021	02/27/2021	26.95	+	
3	CED	1	02/25/2021	03/10/2021	99.73	02/25/2021	02/27/2021	19.95	+	

If you remember back to the WC leaves page, the employee’s leave ended on 2/27/2021, so the next paycheck, issued on 3/25/2021 and covering 2/25/2021 through 3/10/21 will only include three days that should have been non-taxable.

Again, you can see the full breakdown of the employee’s Earn Codes for that check, but in this case, the Excl End Dt is 2/27/21, the last day of the employee’s WC leave. The Excluded Amt is calculated for each earn code and totaled at the top of the screen. In this case the excluded amount is 599.02 for the three days of WC leave.

“But we have to adjust for their pre-tax deduction, right?” you might want to ask?

# Partial Exclusion – WC Pre-Tax Deds Tab

WC Earns Exclusion    **WC Pre-Tax Deds**    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 03/25/2021    Pay Begin Date: 02/25/2021    Off Cycle:     Page: 624 Line: 1    Sep Check: 0  
 Company: NYS    Pay Group: IL1    Pay End Date: 03/10/2021    Empl ID: [REDACTED]    Check: 20891851

Paycheck Status: Confirmed    Paycheck Category: Adm    Empl ID: [REDACTED]    Check: 20891851

Total Earnings: 2995.05    WC Exclusion: 599.02     OK To Process

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effct	Tx Gr Comp	Curr Dedn
1 General	HIBTRG	Regular Before Tax Health	Subtracts		599.02

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1 US Federal			OASDI/EE	2933.32	181.87
2 US Federal			OASDI/ER	2933.32	181.87
3 US Federal			MED/EE	2933.32	42.54
4 US Federal			Withholding	2933.32	412.00

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount
1 WFA	05/06/2021	Payline	-599.02
2 WSA	05/06/2021	Payline	-599.02
3 WSM	05/06/2021	Payline	-599.02

In this case, no. Because the employee has other taxable earnings left in this paycheck we don't need to adjust for the pre-tax deduction. The employee's taxable gross for Federal, State and FICA will be adjusted by the full exclusion.

# Partial Exclusion, WSA Check

Paycheck Earnings | Paycheck Taxes | Paycheck Deductions

Empl ID [REDACTED] Name [REDACTED]  
 Company NYS Pay Group IL1 Pay Period End 04/21/2021 Page 633 Line 3 Separate Check 2

**Paycheck Information**

Paycheck Status Confirmed Paycheck Option Check  
 Issue Date 05/06/2021 Paycheck Number 41853233  
 Off Cycle  Reprint  Adjustment  Corrected  Cashed

**Paycheck Totals**

Earnings	0.00
Taxes	-11.04
Deductions	0.00
Net Pay	11.04

**Earnings**

Begin Date 04/21/2021 End Date 04/21/2021 Addl Line Nbr 9 Reason Not Specified  
 Empl Record 0 Benefit Record 0 [Additional Data](#)

**Salaried**

Hours	0.00
Rate	34.188621
Earnings	0.00

**Hourly**

Hours	0.00
Rate	0.000000
Earnings	0.00
Rate Code	

**Overtime**

Hours	0.00
Rate	0.000000
Earnings	0.00
Rate Code	

State NY Locality  
 Rate Used Hourly Rate Shift Not Applicable Shift Rate

**Other Earnings**

Code	Description	Rate Used	Hours	Rate	Amount	Source
WSA	Workers Comp State Wages Adj	Hourly Rate			-599.02	

Here's the employee's WSA, or WC State Wages Adj refund check – you can see the adjustment of -599.02 to the employee's gross taxable state wages, and the refund of 11.04 that resulted from that adjustment.

# WC Exclusions and Retro Pay – WC Earnings Exclusion

WC Earnings Exclusion    WC Pre-Tax Deds    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 06/17/2021    Pay Begin Date: 05/20/2021    Off Cycle:     Page: 660    Line: 2    Sep Check: 0

Company: NYS    Pay Group: IL1    Pay End Date: 08/02/2021    Form ID: ADVICE    Check Nbr: 22256511

Paycheck Status: Confirmed    Paycheck Option: Advice    Total Earnings: 5282.27    WC Exclusion: 572.33     OK To Process

**Pay Check Earnings Information**

Exclusions	Status	Last Update	Adj #	EmrCd	Seq#	Earns Begin	Earns End	Earnings	Excl Begin Dt	Excl End Dt	Excluded Amt
1			0	RGS	1	05/20/2021	06/02/2021	2,845.87			0.00
2			1	01H	1	05/20/2021	06/02/2021	44.11			0.00
3			2	CED	1	05/20/2021	06/02/2021	99.73			0.00
4			3	PS1	1	05/20/2021	06/02/2021	140.29			0.00
5			4	OCS	1	05/28/2021	05/28/2021	56.11			0.00
6			5	OCS	1	06/01/2021	06/01/2021	56.11			0.00
8			6	RP1	1	03/28/2020	05/19/2021	70.81	11/06/2020	02/27/2021	19.12
9			6	RP1	2				11/02/2020	11/06/2020	0.64
10			6	RP1	3				10/28/2020	10/28/2020	0.24
11			6	RP1	4				09/30/2020	09/30/2020	0.24
12			6	RP1	5				07/31/2020	07/31/2020	0.24
13			6	RP1	6				06/28/2020	06/28/2020	0.24
14			6	RP1	7				04/29/2020	04/29/2020	0.24
15			6	RRS	1	03/28/2020	05/19/2021	1,836.86	11/06/2020	02/27/2021	465.96

Let's look at a check that included Retro earnings. The WC exclusion programs refund taxes on Retro pay on the same six-week lag, and do the same compare of the WC leaves page when it sees retro pay. In the case of this employee, they received retroactive pay for a time when they were on WC leave the previous year. The system saw that retroactive pay and calculated the appropriate Exclusion amounts for those retroactive payments.



# WC Exclusion and Retro Pay – WC Pre-Tax Deds Tab

WC Earns Exclusion    **WC Pre-Tax Deds**    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 06/17/2021    Pay Begin Date: 05/20/2021     Off Cycle    Page: 650 Line: 2 Sep Check: 0  
 Company: NYS Pay Group: IL1    Pay End Date: 06/02/2021    Paycheck Status: Confirmed    Paycheck Option: Advs    Form ID: ADMPF    Check Nbr: 22259511

Total Earnings: 5282.27    WC Exclusion: 572.33     OK To Process

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effect	Tx Gr Comp	Corr Dedn
1 General	HIBTRG	Regular Before Tax Health	Subtracts		

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1 US Federal			OASD/EE	5220.54	323.67
2 US Federal			OASD/ER	5220.54	323.67
3 US Federal			MED/EE	5220.54	75.70
4 US Federal			Withheld	5220.54	946.81

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount
1 WFA	07/29/2021	Payline	-572.33
2 WSA	07/29/2021	Payline	-572.33
3 WSM	07/29/2021	Payline	-572.33

Just like with the partial leave paycheck, the Exclusion will not be adjusted for the pre-tax deduction as there were other taxable earnings in the paycheck.

# WC Exclusion and Retro, WSM Check

Paycheck Earnings | Paycheck Taxes | Paycheck Deductions

Empl ID [REDACTED] Name [REDACTED]  
Company NYS Pay Group IL1 Pay Period End 07/14/2021 Page 751 Line 2 Separate Check 3

**Paycheck Information**

Paycheck Status Confirmed Paycheck Option Check  
Issue Date 07/29/2021 Paycheck Number 42037692  
 Off Cycle  Reprint  Adjustment  Corrected  Cashed

**Paycheck Totals**

Earnings	0.00
Taxes	-43.79
Deductions	0.00
Net Pay	43.79

**Earnings**

Begin Date 07/14/2021 End Date 07/14/2021 Addl Line Nbr 8 Reason Not Specified  
Empl Record 0 Benefit Record 0 [Additional Data](#)

**Salaried**

Hours	0.00
Rate	35.570875
Earnings	0.00

**Hourly**

Hours	0.00
Rate	0.000000
Earnings	0.00
Rate Code	

**Overtime**

Hours	0.00
Rate	0.000000
Earnings	0.00
Rate Code	

State NY Locality  
Rate Used Hourly Rate Shift Not Applicable Shift Rate

**Other Earnings**

Code	Description	Rate/Hours	Amount	Source
WSM	Workers Comp SS/Med Wages Adj	Hourly Rate	-572.33	

Here's the refund check for the employee's WSM, or Workers Comp SS/Med Wages adj. The system adjusted the employee's FICA taxable gross by negative 572.33 and calculated a refund of 43.79 on that amount.

For each of these three examples that we've reviewed the employee received three refund checks, once each for Federal, State and FICA.

Now let's talk about our WC Clean Up process.

## Prior Year Workers' Comp "Clean Ups"

Programs run to correct prior year taxable gross for employees with WC leaves

- Two reasons for these corrections:
  - Changes to WC leave in prior year
  - Clean Up for final three checks
- Issues corrected W-2s
  - New WC leave causes decrease in taxable gross
  - Cancelled WC leave causes increase to taxable gross
  - Adjusts taxable gross for Federal/State/FICA
- Generates FICA refunds or deficiencies as needed
  - Refunds if taxable gross decreased
  - Deficiencies if taxable gross increased
- Statute of Limitations – 3 years, 3 months, 15 days

We complete two kinds of Clean Ups over the course of the year – prior year Clean Ups and current year Clean Ups.

Prior year Clean Ups correct an employee's taxable gross for Federal, State, and FICA taxes, generate a corrected W-2 for the year of the Clean Up, and create FICA refunds or FICA deficiencies depending on the nature of the change. IRS regulations only allow us to issue prior year refunds for FICA taxes, so it's up to the employee and their tax preparer to determine what to do with the information on the corrected W-2. OSC cannot provide tax advice to employees.

Prior year Clean Ups are necessary for one of two reasons - to clean up the taxable gross for those final three paychecks of the year as we discussed earlier, or to correct the taxable gross for employees with late changes to their prior year WC leave.

For employees owed refunds from the final three checks of the year, or who had late WC leaves entered for a prior year, the Clean Up process results in a decrease to their taxable

gross for that year, generating a FICA refund.

For employees who had WC leave CANCELLED for a prior year, an increase is made to their taxable gross, and a FICA deficiency is created.

We run a series of these WC Clean Ups throughout each year, beginning with the year immediately prior in late February, then moving to the final Clean Up for the year approaching the statute of limitations for changes to W-2s, which is 3 years, 3 months and 15 days.

For example, in February of next year, we'll run the first 2021 Clean Up and the final 2018 Clean Up. Then, over the course of the year we'll run Clean Ups for 2019 and 2020, as well as one more 2021 Clean Up. The first prior year Clean Up each year is the biggest Clean Up we run, as it includes every employee with WC leave paid in the final three checks of the previous year.

We also run 2 current year cleanups each year. These cleanups create adjustments to the employee's taxable gross and generate FICA deficiencies or refunds.

We use PayServ bulletin board messages and Payroll Users Group announcements to keep agencies informed about the Clean Up process, so you'll see these messages whenever we are either preparing to run a WC Clean Up, or have just completed one. These messages provide information and instructions about the Clean Ups, including deadlines for any agency action. These deadlines are important because when we process a Clean Up batch all employees in that batch are processed simultaneously.

Let's take a look at the WC Earnings Exclusion page for a prior year cleanup for our earlier employee with WC Earnings during those last three paychecks of 2020.

# First Prior Year Clean Up – WC Earnings Exclusion

WC Earns Exclusion | WC Pre-Tax Deds | DC Claim Refunds

Empl ID: [REDACTED] Empl Record: 0 Name: [REDACTED]

**Pay Check Information**

Issue Date: 12/03/2020 Pay Begin Date: 11/05/2020  Off Cycle Page: 544 Line: 2 Sep Check: 0  
 Company: NYS Pay Group: IL1 Pay End Date: 11/18/2020  
 Paycheck Status: Committed Paycheck Option: Advice Form: ADVICE Check No: 19120398

Total Earnings: 3006.00 WC Exclusion: 3006.00  OK To Process

**Pay Check Earnings Information**

Exclusions	Status	Last Update								
Add #	ErnCd	Seq#	Earns Begin	Earns End	Earnings	Excl Begin Dt	Excl End Dt	Excluded Amt		
1	0 RGS	1	11/05/2020	11/18/2020	2,735.09	11/06/2020	11/18/2020	2,461.58	+	
2	0 RGS	2				11/05/2020	11/05/2020	273.51	+	
3	1 01H	1	11/05/2020	11/18/2020	36.44	11/06/2020	11/18/2020	32.80	+	
4	1 01H	2				11/05/2020	11/05/2020	3.64	+	
5	1 PS1	1	11/05/2020	11/18/2020	134.74	11/06/2020	11/18/2020	121.27	+	
6	1 PS1	2				11/05/2020	11/05/2020	13.47	+	
7	2 CED	1	11/05/2020	11/18/2020	99.73	11/06/2020	11/18/2020	89.76	+	
8	2 CED	2				11/05/2020	11/05/2020	9.97	+	

If you remember the earlier screen shot from the WC leaves page, this employee was on paid WC leave from 11/6/20 – 2/27/21. Since the 12/3/20 paycheck covered 11/5/20 – 11/18/2020 you would expect this to be only a partial exclusion, but as you can see, the Total Earnings and the WC Exclusions match, meaning this check should be fully excluded from taxation. How is this possible?

Take a look at the PayCheck Earnings Information section, you will notice that each of these earns codes actually has TWO rows, one row with the 11/6/20 – 11/18/20 Excl Begin and End date, and one with 11/5/20 as both the Excl begin and end date.

We can infer from this that at some point, a correction was put into the employee’s history to add another day of paid leave for this employee and that additional day of leave makes the 12/30/20 paycheck fully excludable.

As I mentioned earlier, in addition to cleaning up the final three paychecks of the year, the WC Clean Up programs also look for late changes to an employee’s WC leave.

# First Prior Year Clean Up – WC Pre-Tax Deds Tab

WC Earns Exclusion    **WC Pre-Tax Deds**    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 12/03/2020    Pay Begin Date: 11/05/2020    Off Cycle:     Page: 544 Line: 2 Sep Check: 0  
 Company: NYS Pay Group: IL1    Pay End Date: 11/18/2020    Paycheck Number: 19120398

Total Earnings: 3006.00    WC Exclusion: 3006.00     OK To Process

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effect	Tx Gr Comp	Curr Dedn
1	General	HIBTRG	Regular Before Tax Health	Subtracts	59.51

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1	US Federal		OASDI/EE	2946.49	182.68
2	US Federal		OASDI/ER	2946.49	182.68
3	US Federal		MED/EE	2946.49	42.73

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount	
1	WFA	01/02/2021	Req Posted	-2,946.49
2	WSA	01/02/2021	Req Posted	-2,946.49
3	WSM	01/02/2021	Req Posted	-2,946.49

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And looking at the WC Pre-Tax Deds tab, you will see again, because this was a full exclusion, that we had to subtract the value of the employee’s regular before tax Health from the Excluded total, so for this check, the actual adjustment to the employee’s taxable gross for these three categories is -2946.49, which you can see in the Taxable Wage Adjs section of the page. Here you’ll also see a different Refund Method – instead of Payline, indicating that the refunds will be issued in a check, you see “Req Posted” which indicates that any adjustments to taxable gross or refunds owed for this paycheck will be handled as part of the Clean Up process.

Each Clean Up is completed in two batches – a positive batch, which increases the employee’s taxable gross and results in a FICA Deficiency, and a negative batch, which decreases the employee’s taxable gross and results in a FICA refund.

In this case, the employee had a decrease to their taxable gross, received a corrected W-2 for 2020 and was also eligible for a 2020 FICA refund, which we processed in a negative batch.

## Prior Year FICA Refunds

- Clean Up programs calculate refunds
- PayServ Bulletin Board message is posted
- NTAX722 report lists employees with calculated refunds
- Agency completes AC3206 form for each employee
- Agency collects signed AC3206 forms
- Agency selects the “Refund Consent Received” box for all employees with signed forms



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When an employee is eligible for a prior year FICA refund, they have two options – they can file for the refund themselves, or they can give consent for OSC to obtain the refund on their behalf.

After the Clean Up program determines that a FICA refund is available to an employee, the NTAX722 report is created, which lists all employees eligible for FICA refunds due to that Clean Up. OSC posts a Bulletin Board message in PayServ instructing agencies to review their report and reach out to affected employees to inform them of the refund. Agencies are also instructed to obtain an AC 3206 consent form if the employee wants OSC to obtain the refund on their behalf.

We are required to provide at least 45 days for you to contact the employee before we process these refunds - this deadline is provided in the bulletin board message.

Once you have collected the signed AC 3206 from the employee, you will let OSC know that the employee has provided consent for us to obtain this refund.

# Refund Consent?

Payroll for North America > U.S. Annual Processing > W-2 Adjustments > Update Emp W2C AC-3206 Status

Emp W2C AC-3206

Empl ID: [REDACTED] Name: [REDACTED] W2 NYS Company:  
W-2c Batch Number: 2005 Year: 2020

### AC-3206 Status

Refund Consent Received? Certificate Received Date:  
W2C Batch Stat: IRS Refunds Processed

### W2C FICA Information

W2C Deptid:	10470	DOCCS Collins	W2C Status:	Closed
T/E Deptid:				
Box#		Previous Amount	Current Amount	Change
03 Social Security Wages		75,513.94	66,904.30	-8,609.64
04 Social Security Tax Withheld		4,681.86	4,148.07	-533.79
05 Medicare Wages and Tips		75,513.94	66,904.30	-8,609.64
06 Medicare Tax Withheld		1,094.95	970.11	-124.84
			Total Refund:	658.63

\*Reason for Tax Refund:



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To do this, go to the Emp W2C AC-3206 page in PayServ, and click the Refund Consent Received check box.

When we process the refunds for this negative batch the system will review the AC-3206 Consent Status for every employee in this batch. If the Refund Consent Received box is not checked we will not issue the refund to the employee, and it will be up to them to file for the refund on their own.

These refunds take several months to process, so please be sure to explain the employee that it will be some time before the refund appears in their paycheck.



## Prior Year FICA Deficiency Process

- Clean Up programs calculate amount owed
- OSC enters General Comments
  - Providing two full pay periods of notice prior to start of collection
- Agency informs employee of impending deduction
- OSC enters 502 FICA deficiency
  - 10% for active employees
  - 100% for inactive
- PayServ collects until satisfied



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If the prior year Clean Up program generates a positive adjustment to the employee's taxable gross for that year, the employee will owe a FICA Deficiency.

After the Clean Up programs have calculated the deficiencies, the WC team enters General Comments for each affected employee. The General Comment will include the year for which the deficiency is owed, the amount of the deficiency, the percentage at which it will be collected, and the date of the first paycheck to be deducted.

These General Comments will appear on your NPAY776 Consolidated Correction Sheet Report, and we will also post a bulletin board notice when we process a positive WC Clean Up batch resulting in FICA Deficiencies.

General Comments are entered at least two full pay periods prior to the start of collection to give agencies time to notify employees of the impending deduction. To assist agencies with the employee notification, Payroll Bulletin 1493 includes a letter template that agencies can use when notifying employees up the upcoming 502 FICA Deduction.

When we are ready to begin collection of the deficiency, the WC team enters the 502 FICA Deficiency Deduction for each affected employee. These deficiencies are entered at 10% for active employees and 100% for inactive employees and will be taken from each paycheck until the deficiency is satisfied.

Before I hand the presentation over to Mara to talk about WC transactions, I'm going to address one of your MOST frequently asked questions.

## Okay, but what about those 0.00 refund checks?

- **Regularly Processed WC Tax Refunds**
  - Refunds are not equivalent to what was initially withheld.
  - PayServ refunds taxes by determining how much the amount being excluded **would have been taxed**.
  - If the amount being refunded would not have been taxed, the system doesn't calculate a tax refund, and a 0.00 check is generated.
- **Modified Leave**
  - Checks show positive adjustment to taxable gross.
  - No earnings so taxes withheld.



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What about those 0.00 refund checks?

There are two main reasons why you'll see those 0.00 WC refund checks. The first is refund checks processed through the regular WC Exclusion process that don't generate a refund. Because the refunds are based on the taxes that would have been withheld from the excluded amount, rather than a one to one refund of the taxes withheld from the initial check, it's possible that nothing will be refunded, and a 0.00 check will be generated.

The other reason for the 0.00 checks is Modified Leaves. In these cases the system makes a positive adjustment to the employee's taxable gross, but since these adjustments are not earnings, there are no taxes withheld from them.

Let's take a look at both situations.

# 0.00 Checks – Regularly Processed Refund

WC Earns Exclusion    **WC Pre-Tax Deds**    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 06/17/2021    Pay Begin Date: 05/20/2021  
 Company: NYS    Pay Group: IL8    Pay End Date: 06/02/2021     Off Cycle    Page: 217    Line: 1    Sep Check: 0  
 Paycheck: 22249761     OK To Process

Total Earnings: 2456.62    WC Exclusion: 363.61

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effect	Tx Gr Comp	Curr Dedn
1	General	HIBTRG	Regular Before Tax Health	Subtracts	237.76

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1	US Federal		OASDI/EE	2218.86	137.57
2	US Federal		OASDI/ER	2218.86	137.57
3	US Federal		MED/EE	2218.86	32.17
4	US Federal		Withholdng	2218.86	121.30

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount	
1	WFA	07/29/2021	Payline	-363.61
2	WSA	07/29/2021	Payline	-363.61
3	WSM	07/29/2021	Payline	-363.61

The first is a regular WC Exclusion, original check dates 6/17/21, and the refunds applied 6 weeks later on July 29, 2021. The WC Exclusion for this check is only 363.61 because the employee was only on WC leave for two days of this pay period. The system calculated a negative adjustment to their taxable gross, then reviewed the employee’s tax withholdings. Because they had a large number of withholdings, no taxes would have been taken from that 363.61 of earnings, so no refund is generated.

0.00  
Checks –  
Regularly  
Processed  
Refund

Paycheck Earnings | Paycheck Taxes | Paycheck Deductions

Empl ID [REDACTED] Name [REDACTED]  
Company NYS Pay Group IL8 Pay Period End 07/14/2021 Page 1602 Line 11 Separate Check 1

**Paycheck Information**

Paycheck Status Confirmed Paycheck Option Check  
Issue Date 07/29/2021 Paycheck Number 42029809  
 Off Cycle  Reprint  Adjustment  Corrected  Cashed

**Paycheck Totals**

Earnings	0.00
Taxes	0.00
Deductions	0.00
Net Pay	0.00

**Earnings**

Begin Date 07/14/2021 End Date 07/14/2021 Add'l Line Nbr Reason Not Specified  
Empl Record 0 Benefit Record 0 [Additional Data](#)

**Salaried** **Hourly** **Overtime**

Hours 0.00	Hours 0.00	Hours 0.00
Rate 34.039512	Rate 0.000000	Rate 0.000000
Earnings 0.00	Earnings 0.00	Earnings 0.00
Rate Code	Rate Code	Rate Code

State NY Locality  
Rate Used Hourly Rate Shift Not Applicable Shift Rate

**Other Earnings**

Code	Description	Rate Used	Hours	Rate	Amount	Source
WFA	Workers Comp Federal Wages Adj	Hourly Rate			-363.61	

Here's the check with the 0.00 Net Pay. You see the adjusted amount with the WFA, Federal Adjustment earn code, but there are no taxes to refund on this amount.

# 0.00 Checks – Modified Leave

WC Earns Exclusion    **WC Pre-Tax Deds**    DC Claim Refunds

Empl ID: [REDACTED]    Empl Record: 0    Name: [REDACTED]

**Pay Check Information**

Issue Date: 07/21/2016    Pay Begin Date: 06/23/2016    Off Cycle:     Page: 730 Line: 2    Sep Check: 0  
 Company: NYS    Pay Group: IL8    Pay End Date: 07/06/2016    Paycheck: 93126301

**Total Earnings: 2731.48    WC Exclusion: 0.00**     OK To Process

**Pay Check Pre-Tax Deduction Information**

Plan Type	Ded Cd	Description	FICA Effect	Tx Gr Comp	Curr Dedn
1	General	HIBTRG	Regular Before Tax Health	Subtracts	50.01

**Pay Check Tax**

Tax Entity	State	Locality Name	Tax Class	Txbl Gross	Curr Tax
1	US Federal		OASDI/EE	2681.47	166.26
2	US Federal		OASDI/ER	2681.47	166.26
3	US Federal		MED/EE	2681.47	38.88
4	US Federal		Withholding	2681.47	486.09
5	US Federal		Med/ER	2681.47	38.88
6	State	NY	Withholding	2681.47	139.16

**Taxable Wage Adjs**

Earn Code	Date Applied	Ref Method	Adj Amount	
1	WFA	09/01/2016	Payline	-2,681.47
2	WFA	12/22/2016	Payline	2,731.48
3	WFA	10/02/2017	Req Posted	-50.01
4	WSA	09/01/2016	Payline	-2,681.47
5	WSA	12/22/2016	Payline	2,731.48
6	WSA	10/02/2017	Req Posted	-50.01
7	WSM	09/01/2016	Payline	-2,681.47

And here’s a screen shot of the Exclusions page for an employee with multiple modifications to their leave for the 7/21/2016 paycheck. If you look at the Taxable Wage Adjs section, you’ll notice rows with three dates of refunds applied. The employee received an initial tax refund with the 9/1/2016 , then their leave was cancelled and a positive adjustment was made to their taxable gross with the 12/2/2016 check, and later, as the result of a prior year Clean Up in late 2017, we adjusted their taxable gross again when WC their leave for this pay period was changed a second time.

We’re concerned right now with the changes made in December of 2016 – these changes would have resulted from the final current year Clean Up of that year. During the current year Clean Up , the system reviews all WC leaves and changes, and adds WC exclusion rows for all of the adjustments it finds. In this case, the positive adjustment of 2731.48 we see here was combined with many other positive adjustments, resulting in another check with 0.00 dollars Net Pay.

# 0.00 Checks – Modified Leave

Paycheck Earnings | Paycheck Taxes | Paycheck Deductions

Empl ID [REDACTED] Name [REDACTED]  
Company NYS Pay Group IL8 Pay Period End 12/07/2016 Page 728 Line 2 Separate Check 1

**Paycheck Information**

Paycheck Status Confirmed Paycheck Option Check  
Issue Date 12/22/2016 Paycheck Number 37696615  
 Off Cycle  Reprint  Adjustment  Corrected  Cashed

**Paycheck Totals**

Earnings	0.00
Taxes	0.00
Deductions	0.00
Net Pay	0.00

**Earnings**

Begin Date 12/07/2016 End Date 12/07/2016 Addl Line Nbr 4 Reason Not Specified  
Empl Record 0 Benefit Record 0 Additional Data

**Salaried**

Hours	0.00
Rate	31.585207
Earnings	0.00

**Hourly**

Hours	0.00
Rate	0.000000
Earnings	0.00

**Overtime**

Hours	0.00
Rate	0.000000
Earnings	0.00

State NY Locality  
Rate Used Hourly Rate Shift Not Applicable Shift Rate

**Other Earnings**

Code	Description	Rate Used	Hours	Rate	Amount
WSM	Workers Comp SS/Med Wages Adj	Hourly Rate			17,208.33

When you look at the 0.00 check, you see a positive adjustment of 17,208.33. This is because the system totals all of the adjustments from the current year Clean Up and puts them on one check.

Because this WSM (FICA) Earns code reflects a positive adjustment to the employee's taxable gross earnings, there are no earnings to be taxed and no refunds to provide.

This adjustment resulted in a FICA deficiency, but because this deficiency was for a Current Year Clean Up, which is a fully automated process, no General Comments are created for these deficiencies. The WC team will post a PayServ Bulletin Board message after we run a current year Clean Up telling agencies to review their NBEN534B report for a list of affected employees and reminding them to notify these employees of the upcoming FICA deduction.

And now, I'm going to hand the presentation over to Mara to talk about Job Transactions and Correct History Requests.

# Workers' Compensation Job Transactions and Correct History Requests



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Hi everybody, my name is Mara Koster and I am a Payroll Analyst Trainee on the Workers' Comp team. I'm going to be going over the process of entering Workers' Compensation leaves in PayServ, through both Job Data transactions as well as Correct Histories through Job Action Requests.



# Incident Details

Workforce Monitoring > Health and Safety > Obtain Incident Information > Incident Details

## Incident Details

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Value](#)

[Add a New Value](#)

### ▼ Search Criteria

Incident Number

Limit the number of results to (up to 300):

[Search](#)

[Clear](#)

[Basic Search](#)



[Save Search Criteria](#)

[Find an Existing Value](#) | [Add a New Value](#)

Step by step instructions: <https://www.osc.state.ny.us/state-agencies/payroll/payserv/processing-workers-compensation-leave>



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Each time an employee is placed on Workers' Comp leave in PayServ, the Incident Details and Injury Details pages need to be filled out. If you don't fill out these pages for the employee and leave date in question, PayServ will give you an error message and it will not allow you to enter the row.

If you're returning an employee from Workers' Comp leave, the Incident and Injury pages do not need to be entered for that reinleave date.

We want to start with the Incident Details page, and the PayServ path is at the top of the slide.

If you have an existing Incident that you want to edit, you can search for that here. Otherwise, click on the "Add a new value" tab and then the "add" button, and the system will generate a number for your Incident.


# Incident Details – Incident Tab

Workforce Monitoring > Health and Safety > Obtain Incident Information > Incident Details

**Incident** | Notification | Description | Location | Travel | People | Reporting

Incident Number 00000000

**Incident Type**

\*Incident Date 07/01/2021  **Date of initial accident**

Incident Time  Time Zone PST  Time Undetermined

\*Regulatory Region USA  United States

\*Incident Type Incident

Is This a Recurrence

Resulted in Injury or Illness

Investigated

**Save** **Notify** **Add**

Incident | Notification | Description | Location | Travel | People | Reporting

Once you add an Incident number, this is what you'll see. These red arrows are pointing to the only fields you really need to fill in. For the Incident date, enter the date that the employee's initial accident occurred.

Then, check the "Resulted in Injury or Illness" check box down at the bottom. You can also check the "Recurrence" box if that applies.

Now, we can move onto the Notification tab at the top of the page.



# Incident Details – Notification Tab

Workforce Monitoring > Health and Safety > Obtain Incident Information > Incident Details


Incident | **Notification** | Description | Location | Travel | People | Reporting



Incident Number 00000000 Date 07/01/2021 Incident Type Incident


**Incident Notification**

Date Reported 07/28/2021   Date you are removing employee from the payroll



Time Reported

Reported To Empl ID  

Reported By Empl ID N9999999   EmplID

Reported By Non-Empl ID  

**Incident Tracking**

Date Recorded 07/28/2021   Date you are removing employee from the payroll

Time Recorded

[Incident](#) | [Notification](#) | [Description](#) | [Location](#) | [Travel](#) | [People](#) | [Reporting](#)

Again, these red arrows are pointing to the only fields that are required.

For the Date Reported field in that top section, this is the date of the specific leave instance you are entering, so the date you want to remove the employee from the Payroll. This same date should also be entered under the Date Recorded field down at the bottom. This is what allows you to enter a Workers' Comp leave in Job for that date. If any other date is entered here, when you go to enter the Job row you will get an error message that says that the Incident Details are missing or incomplete.

Now, for the EmplID. Be sure to enter this in the "Reported By" field only, and leave the "Reported To" field blank. If the "Reported To" field is filled, this will also cause an error message.

Once you've completed these two tabs, you're all set as far as the Incident Details go. The other tabs along the top of the page can be filled out, but it's really up to you and your agency's discretion whether you want to use them.

Once you save the page, you will receive two pop up messages. You can just click OK through them. These are soft warnings, they are not errors.

The Incident number will be assigned once you save. It will appear in place of those zeros at the top of the screen. Make a note of this number because you'll need it to fill out the corresponding Injury Details.

# Injury Details – Notification Tab

Workforce Monitoring > Health and Safety > Obtain Incident Information > Injury Details

Incident Number 00000000 Date 07/01/2021 Incident Type Incident

Person Involved

Empl ID N99999999 Empl Record 0

Non-Empl ID

Date of Birth Date of Death Gender

Employee Data at Incident Date

Business Unit  
Department  
Job Code  
Location

Notification - This Person

Date Reported 07/28/2021  
Time Reported

Save Return to Search Notify

Injury | Description

Next, we'll fill out the Injury Details page. If you navigate to this page directly from the Incident Details, it may automatically bring you to a panel for the Incident number that was just assigned. If not, it will bring you to a screen where you can search for that number.

On this page, all you need to fill out is the EmplID and the date of the leave in the Date Reported field.

The Empl Record field will default to zero; so if the employee's leave is under a different EMPL record number, be sure to enter that here.

The Description tab is not required, but again, it can be used if you so choose.

Now you can go ahead and save the page. And you're all set to enter the leave row in Job, which we'll go over next.

While the Incident and Injury Details do currently need to be filled out for each WC leave row, it is one of our goals in the future to have this requirement removed. Once we're able to

make that happen, these pages will still be here, but agencies will be able to decide whether they want to use them.

# Entering WC Transactions

Workforce Administration > Administer Job Change Requests > Employee History Inquiry

Effdt Seq # EE Status	Act / Rea Agency Act Dt	Pos # NYS Pos# Line#	NYS Title Grade BU	Anniv Dt Inc Cd FIS Sal	Salary Comp RtCd Comp Rt	EE% / Ind Jur CL Wk Sch	Appt Cd Pay Grp Pos FTE
<b>History Information</b>							
07/16/2021 0 A	RFL / RCF 10240 07/29/2021	00063502 00063502 11488	CORR OFFIC 114 01	08/25/2010 0035	\$70997.00 ANN \$2723.16	1.0000 / F 0 NYYYYYN	PERM ILA 1.00
07/15/2021 0 P	PLA / WCF 10240 07/29/2021	00063502 00063502 11488	CORR OFFIC 114 01	08/25/2010 0035	\$70997.00 ANN \$2723.16	1.0000 / F 0 NYYYYYN	PERM ILA 1.00
06/30/2021 0 A	RFL / RCF 10240 07/28/2021	00063502 00063502 11488	CORR OFFIC 114 01	08/25/2010 0035	\$70997.00 ANN \$2723.16	1.0000 / F 0 NYYYYYN	PERM ILA 1.00
06/29/2021 0 P	PLA / WCF 10240 07/28/2021	00063502 00063502 11488	CORR OFFIC 114 01	08/25/2010 0035	\$70997.00 ANN \$2723.16	1.0000 / F 0 NYYYYYN	PERM ILA 1.00

- Agency personnel cannot enter historical rows.
- Correct History requests are submitted via Job Action Requests.
- WC staff review and enter these transactions.
- Rows should never be deleted. If an incorrect row was entered, submit a Job Action Request with the correct information.



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Now that the Incident and Injury Details are complete, the leave row can be entered.

Agency personnel can only enter rows in Job if the effective date is after the highest dated row in the employee's history.

In the example on screen, the latest row in this employee's history is a return from paid Workers' Comp leave on July 16<sup>th</sup>. Let's say this employee began an unpaid Workers' Comp leave on July 17<sup>th</sup>, this transaction could be entered by the agency.

On the other hand, say you found out after the fact that this employee actually began their unpaid Workers' Comp leave on July 1st, after that first paid leave. This would be a Correct History, which should be submitted in Job Action Requests, which I will go over in a bit.

Just a few more things to note when you're entering transactions.

Job rows should never be deleted. This could mess with the employee's taxes or pay calculations that occur behind the scenes. If an incorrect row was entered, please submit a

Job Action Request with the correct information and we will take care of it.

Also, be sure to refer to the Payroll Submission schedule when you're entering transactions. We advise agencies to avoid entering on Tuesdays and Wednesdays as this could interfere with the paycheck calc and confirm.

If an employee is going directly from a paid leave (which is the PLA code) to an unpaid leave (or LOA code), a reinleave in between is not necessary. But, if you're moving an employee from an LOA to a PLA, you will need to enter a return row between these two. Also, if an employee is moving from one unpaid leave to another; for example, if they've reached their maximum one year of Workers' Comp benefits so they need to be moved from the unpaid Workers' Comp code to an unpaid sick leave, it is also necessary to return them from leave and then put them back out.



# Entering WC Transactions

Workforce Administration > Job Information > Job data

Work Location

MOUSE, MICKEY  
Employee

Empl ID N99999999  
Empl Record 0

Work Location Details

\*Effective Date    + -

Effective Sequence   + -

HR Status Active

Payroll Status Active

Date Created 07/30/2021

\*Action

\*Reason

\*Job Indicator Primary Job

\*Position Number 00063502  CORR OFFICER SPAN L Line Number 11488 Current

NYS Position 00063502  CORR OFFICER SPAN L

Position Entry Date 09/20/2010

Regulatory Region USA United States

Company NYS STATE OF NEW YORK

Business Unit NYSPY New York State Payroll

Department 10240 DOCCS Downstate

Department Entry Date 09/20/2010

Location 10240 Downstate Corr Facility

Position Location 1480 Fishkill

Establishment ID STATE State of New York

Last Start Date 07/05/2010

Expected Job End Date

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Now I'm going to go over the process of entering a Workers' Comp leave row. You can see the PayServ path up top.

In the Effective Date field, enter the first day of the employee's leave, which should be the date you filled in the Incident and Injury panels. Or, if you're returning the employee, enter the date that they should go back on the payroll.

In the Action field, use the drop-down menu to choose Leave of Absence, Paid Leave of Absence, or Return from Leave.

Then, in the Reason field, enter the appropriate Workers' Comp code. A list of our valid codes can be found in Payroll Bulletin #1366. If you enter an invalid code, the Reason field will turn red and you will get an error message. This is also what will happen if the Incident and Injury Details have not been entered for this effective date.

The Effective Sequence number will default to zero for each row you enter. If you're entering a row and there's already an existing row for that date, you'll need to change the sequence.

The bottom row should always be zero, and you just go up a number for each row you add to the top of the stack for that date.

If you need to change the employee's work percentage (for example, if you're placing them on the PLA/SWC code, which is Workers' Comp sick leave at half pay), go to the Job Information tab at the top of the screen.

# Entering WC Transactions

Workforce Administration > Job Information > Job data

Work Location Job Information Job Labor Payroll Salary Plan Compensation

MOUSE, MICKEY Employee Empl ID N99999999 Empl Record 0

Job Information Details 1 of 85

Effective Date 07/30/2021

Effective Sequence 0 Action Reason

HR Status Active Job Indicator Primary Job Current

Payroll Status Active

Job Code 007922 CORR OFFICER SPAN L

NYS Jobcode 007922 CORR OFFICER SPAN L

Appointment Code PERM

Entry Date 07/05/2010

Supervisor Level

Reports To Regular

Regular/Temporary Regular \*Full/Part Full-Time

Empl Class \*Officer Code None

Regular Shift Not Applicable Shift Rate

Jurisdictional Class Competitive Shift Factor

Standard Hours

Work Schedule NYYYYYN Position FTE 1.0000

Standard Hours 40.00 Part-Time Pct 1.0000

Work Period W Weekly Empl Work Percent 1.0000

Adds to FTE Actual Count?  Encumbrance Override



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And here, you can change the part-time percent field to .5 (or whatever percentage is necessary).

Just make sure that when you're entering a return transaction for an employee who was on a half pay leave code, you flip that percentage back to one.

Once these fields are filled in you can save the page.

# Reviewing an Employee's WC Leaves

Workforce Administration > Administer Job Change Requests > Employee History Inquiry

Employee History Information				Additional Pay Summary			
MOUSE, MICKEY				ID	N99999999	Empl Record	0
Effdt	Act / Rea	Pos #	NYS Title	Anniv Dt	Salary	EE% / Ind	Appt Cd
Seq #	Agency	NYS Pos#	Grade	Inc Cd	Comp RtCd	Jur CL	Pay Grp
EE Status	Act Dt	Line#	BU	FIS Sal	Comp Rt	Wk Sch	Pos FTE
History Information							
06/21/2021	RFL / RPS	00456607	EMPS RET S	03/21/2019	\$52854.00	1.0000 / F	CONT
0	02000	00456607	015	0001	ANN	0	ALD
A	07/21/2021	07718	05		\$2027.27	NYYYYYN	1.00
06/15/2021	LOA / WPS	00456607	EMPS RET S	03/21/2019	\$52854.00	1.0000 / F	CONT
1	02000	00456607	015	0001	ANN	0	ALD
L	07/21/2021	07718	05		\$2027.27	NYYYYYN	1.00
06/15/2021	RFL / RPS	00456607	EMPS RET S	03/21/2019	\$52854.00	1.0000 / F	CONT
0	02000	00456607	015	0001	ANN	0	ALD
A	07/21/2021	07718	05		\$2027.27	NYYYYYN	1.00
06/08/2021	PLA / WCF	00456607	EMPS RET S	03/21/2019	\$52854.00	1.0000 / F	CONT
0	02000	00456607	015	0001	ANN	0	ALD
P	07/21/2021	07718	05		\$2027.27	NYYYYYN	1.00



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Once a row is entered in Job data, you'll be able to see it on the Employee History page. A corresponding panel for each leave is also automatically generated on the Employee Workers' Comp Leaves page.

As you can see, this employee began their paid leave on June 8th, and was returned on June 15th.

# Reviewing an Employee's WC Leaves

Payroll for North America > Employee Pay Data USA > Employee Workers Comp Leaves

**Emp WC Leaves**

Empl ID: N99999999      MOUSE, MICKEY  
Empl Record: 0

Leave Periods Q | | | 2 of 2

Processing Status: Reviewed or Non-Critical Msgs Pending View Msgs + -

\*Effective Date: 06/08/2021 0  
End Date: 06/14/2021  
WC Cancelled?:

Action: Paid Leave of Absence  
Reason: Workers Comp Leave Full  
\*Schedule at Leave: NYYYYYN  Schedule Changed?  
Incident Nbr: 00000000  
Incident Date: 06/08/2021  
Dept ID: 02000      OSC  
BU at Injury: 05

**Check Processing Status**

First Check Date Processed:		First Pay End Date Processed:	
Last Check Date Processed:		Last Pay End Date Processed:	



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On the Employee Workers' Comp leaves page, this is what was created by the system when that leave was entered. You can see the leave dates are the same.

Sometimes, panels on this page are flagged for review. We run a query once a week to identify and review any flagged leaves.

Like Ruth said earlier, employees' Workers' Comp tax refunds are generated from this page, so it's important that these panels are accurate.

When Job rows are deleted, or existing rows are altered, it causes issues on this page, which could then impact the employee's taxes so this is one of the reasons why Job rows shouldn't be deleted or changed.

## Workers' Comp Correct Histories

- WCR – New Data Change (DTA) Reason code for Workers' Comp specific Job Action Requests
  - OSC WC staff run a query 2-3 times each week to review and complete requests
- Additional Pay requests should be requested separately under Data Change/COR



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Now I'm going to move on to talking about Workers' Comp Correct Histories, or Cor/Hists.

Just last month, we published Payroll Bulletin #1945, which announced that we have a new Data Change Reason Code for Job Action Requests related to Workers' Comp.

Now when you are submitting a Job Action request for a Workers' Comp leave, you should use the Data Change code WCR.

We run a query several times a week to review and enter these transactions, and this new code is going to help us to streamline that process.

Please note that any Add'l Pay requests related to these Job rows are still reviewed by OSC Earnings, so they should be put into a separate request under the original Data Change code COR.

# Job Action Requests – Data Change/WCR

Payroll for North America > Employee Pay Data USA > Employee Workers Comp Leaves

## Job Action Requests should include:

- Effective date(s) for Workers' Comp leave/return transactions being requested.
- Leave code(s) – Refer to Payroll Bulletin #1366 for a list of WC codes.
- Brief description of change needed. If more detail is necessary, a General Comment can be entered. Please enter "See General Comments" in the Status Reason box in these cases.

The screenshot shows a web interface for a 'Proposed Job'. At the top, there is a search bar and navigation controls. Below this, there are two main buttons: 'Data Chg' and 'Deny'. The 'Data Chg' button is highlighted with a red arrow. To the left of the 'Data Chg' button, there is a field for '\*Eff Date/Seq #' with a date picker set to '07/19/2021' and a sequence number field set to '9'. Below this, there is a field for '\*Action/Reason:' with a dropdown menu showing 'DTA' and 'Data Chg'. To the right of the 'Data Chg' button, there is a 'WCR' button and a 'WC Cor His' button. On the right side of the form, there are two text boxes: 'Status Reason:' containing 'PLA/WCF 7/19/21', 'RFL/RCF 7/26/21', and 'LOA/WPS 7/26/21'; and another 'Status Reason:' box containing 'See general comments'. The bottom of the page features a blue banner with the NYS Comptroller's logo and the name 'THOMAS P. DINAPOLI'.

Under this new WCR Data Change code, please continue to include the leave effective date and the Workers' Comp code you're requesting in the Status Reason box. Again, Workers' Comp codes can be found in Payroll Bulletin #1366.

If you're requesting multiple rows for the same employee, you can put them all in one request. There's an example of this on the screen.

These requests are usually brief enough to fit in the Status Reason box; but if you run out of characters, you can enter it in a General Comment, and in the Status box just let us know to look there.

It's also helpful to us if you switch the sequence number on this page to 9. It will default to zero, but this may interfere with the Job row once we go to enter it.

If you're requesting to change the date of a leave row that's already in the employee's history, please either enter Incident Details for this new date, or update the existing panel

with the new date.

Like I mentioned before, we can't delete rows from an employee's history, so sometimes it's necessary to enter what we call a 'dummy row'. For example, if a reinleave row for an employee has already been entered, but you request a Cor/Hist to return them on an earlier date, we will need to enter an entirely new return row instead of updating that existing row. These two return rows next to each other will cause an error, so to avoid this, we'd enter a dummy leave row in between. This will be entered under the sequence number directly below the original reinleave row, so it will effectively be canceled out and won't impact the employee's history at all.



## Review of Workers' Comp Transactions

- Employees on WC leave over one year
- General comments for 2 year assault cases
- New quarterly review
  - List of employees on WC leave sent to agencies in March, June, September, and November



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So now I just want to quickly talk about a few processes we have for reviewing employees who are on Workers' Comp leave in PayServ.

Employees in most bargaining units are entitled to up to one year of Workers' Comp benefits. We have a query that we run once a month to identify employees who have surpassed this year. We then email each employee's agency to let them know that the employee should be switched to sick leave or another non-Workers' Comp leave.

If an employee is out due to an assault, they are entitled to be on leave for two years; but, they are still only entitled to the typical one year of tax benefits. They should also be switched to a non-Workers' Comp leave once their first year is up. For these employees, a general comment should be entered explaining this switch.

And finally, earlier this year we began conducting a quarterly review of all current Workers' Comp leaves. So four times a year, we will be sending each agency a list of their own employees who are currently shown on Workers' Comp leave in PayServ. Agencies can compare this list to their own records to make sure PayServ is up to date and no transactions

were missed. We've sent this outreach twice so far and it seems to be catching some things, which we're happy about.

I hope this has been helpful, and I'm going to pass it back to Ruth now!

# Supplemental Payments



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Thank you Mara. Next, we're going to finish out today's session with a review of supplemental WC payments. These are payments made to employees in certain NYS bargaining units whose contracts provide supplemental benefits if the New York State Insurance Fund's WC Award does not equal 60% of the employee's pre-injury gross biweekly wage, including certain Additional Pay factors.

Eligible employees are entitled to receive 195 days of supplemental payments, and it's the WC team's job to track those days of eligibility, in addition to actually calculating some of these payments.

We process supplemental payments for Institution and Admin agencies on alternating weeks. We're actually always a week ahead of the rest of the Bureau. For example, this week we're working on supplemental payments for Institution employees, while everyone else is getting ready to confirm next week's Admin paychecks.

Fun fact, we process about twice as many supplemental payments for Institution agencies as we do for Admin agencies.

## Processing Supplemental Payments

- NYSIF sends award information to OSC on NPAY767 file
- Many payments calculate and load automatically to PayServ
- Some payments require review:
  - Clean Payments
  - Unresolved Payments
  - Recaps



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To process these payments, OSC receives a weekly file from NYSIF containing all of the WC awards they have paid to NYS employees since their last report. This file loads into PayServ and creates a new row on the employee's WC Data page.

Once loaded to PayServ, some of these payments calculate automatically and require no review or manual calculation by the WC team. The rest of the payments require review by the WC team, and we break those down into three categories:

The first is Clean payments, which require review because the employee is approaching the 195 day cutoff for supplemental payment eligibility. We review their supplemental payment history and enter a General Comment with the date they reached the 195 days and the claim number. If the employee is injured again, that 195 day clock starts again on the new case. Clean payments can also be caused if there is information missing from the employee's record, making PayServ unable to calculate the award without manual review. Often this is caused by missing award information from NYSIF for an earlier period of time, or because NYSIF is attempting to pay an award for an employee who isn't shown on WC leave in

PayServ for a portion of the period being paid. In those cases, the WC team will reach out to NYSIF and the agency to determine what the employee's WC leave should be.

The next type of payment that requires review is Unresolved payments - these are usually cases where the information NYSIF submits has overlapped a prior payment, or where there is no WC leave in PayServ for the entire period that NYSIF is paying. Again, the WC team will contact both NYSIF and the agency to solve the discrepancy.

The final type of supplemental payment that requires review is Recaps – these are the result of after the fact changes that NYSIF has made to an employee's award history based on new medical evidence, judges' decisions, or other factors. These changes can mean that an employee may now be eligible for a supplemental payment that they weren't eligible for previously, or that the employee may no longer be eligible for a supplement they have already received.

Because the employee had no way of knowing that these changes could be coming, we DO NOT recover supplemental payments if they were overpaid due to NYSIF's changes.

Not every employee who comes through on NYSIF's file is eligible for a supplemental payment, but because the WC Data page is also the method by which we report Retirement Services days and Salary information to the Employee Retirement System, it's important that all transactions flagged for manual review are looked at by the WC team.

When a supplemental payment is made, it appears as Earnings Code WPS on the employee's paycheck and is non-taxable. On that check you'll also see the RSA, or Retirement salary reported for that period of time, and the WC award information provided by NYSIF. These are for informational purposes only and are not actual earnings.

While NYSIF often submits WC Award information in 10-day biweekly increments, this isn't always the case. We've seen award information paying more than 100 days in the same Pay End Date. In those cases, the employee's

supplement payment can be quite high. It's important to review the Earnings Begin and Earnings End Dates if you have questions about a substantial supplement amount.

The WC team is in frequent contact with NYSIF's claims examiners to ensure that all Supplemental Days are counted accurately, and all supplemental payments are calculated correctly.

Let's take a look at a simple example of a WC supplemental payment.

## Workers' Comp Data - Simple Example

Payroll for North America > Employee Pay Data USA > Workers Compensation Data

**WC Comp Data**

Employee ID: [REDACTED] Name: [REDACTED]  
Empl Record: 0 Department: 28058  
Company: NYS Pay Group: AL7

1 of 4 | View All

\*Pay End Date: 08/04/2021  
Claim Number: 073125031 WC Claim Type: Standard  
\*SIF Award: \$3867.75 Total Supplement Days: 36.00 Refresh Claim Totals  
\*Supplement Earn Code: WPS \*Retirement Salary: 5562.21  
\*Earnings Begin Date: 06/17/2021 \*Service Days: 31.00  OK to Pay  
\*Earnings End Date: 07/29/2021  
Supplement Amount: 0.000 Last Updated By: PR297  
\*Supplement Days: 31.00 Date of last update: 08/09/2021

Here you see award information for Pay Period end date 8/4/21, covering Earnings Begin Date 6/17/21 through Earnings End date 7/29/21. Based on the information we received from NYSIF, we calculated the supplement on 31 days – shown in the Supplement Days field. In this example, the SIF award exceeds 60% of the employee’s pre-injury gross biweekly and no supplement is being awarded. Because the employee worked full time, we also reported 31 days of Service credit to ERS, along with the salary the employee would have received had they been working full time during this leave.

If you look at the other highlighted box, you’ll see the total number of Supplement Days being applied to this case for this employee – which is 36 days.

This is because we have to manual adjust the supplement days to include several factors which count toward the employee’s 195 day supplement eligibility. To see what caused this five-day adjustment, we’ll look at the WC Claims Supplement page.

# Workers' Comp Claims Supplement - Simple Example

Payroll for North America > Employee Pay Data USA > Workers Comp Claims Supplement

**WC Claims Days Adj**

ID: [REDACTED] Name: [REDACTED]

WC Claims 2 of 2 | View All

\*Claim Number: 073125031

\*Accident Date: 05/22/2021 Projected Supplement End Date: 03/10/2022

Department: 28058 Stonybrook Hospital Payroll

**Claim Type**

Standard  
 Apportioned  
 Combined

Supp Days in WC Tran Data:	31.00
Supp Days Adjustments:	5.00
Total Supplement Days:	36.00

**Supplemental Days Adjustments** 1-2 of 2 | View All

Seq#	Days Adj	Adj Reason	Comments	Last Updated By
1		Worked	052321-060921	PR10 07/21/2021 7:41:41AM
2	5.00	Accrl Chgd	061021-061621	PR10 07/21/2021 7:41:41AM

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This is where the WC team tracks all of the time between when an employee is injured and when they reach the end of their one hundred ninety-five days of supplement eligibility. This page tracks the claim number, accident date, Department the employee works for and the projected supplement end date, which starts at 195 days after the employee was injured, but is often adjusted if the employee returns to work during that time.

In the upper highlighted box you can see the 31 days of supplemental pay calculated on the WC Data page we just looked at, and the 5 days of adjustments, for a Total Supplement Days of 36.

In the Supplemental Days Adjustments section, in the lower highlighted box, we track all time since the employees date of injury and any adjustments made to their supplemental days. In this example, you can see a row for the time the employee worked after they were injured on 5/22/21 (the Accident Date shown above) and a row for the five days of accruals the employee is entitled to charge prior to going on unpaid WC leave.

Days worked don't count toward the employee's 195 days, but the 5 days of accruals do, so we have to enter these adjustment rows.



## Workers' Comp Data - < 51% Example

**WC Comp Data**

Employee ID: [REDACTED] Name: [REDACTED]  
Empl Record: 0 Department: 28118  
Company: NYS Pay Group: AL4

1-59 of 59 | View 1

Pay End Date: 08/04/2021 + -

Claim Number: 073051708 WC Claim Type: Standard

SIF Award: \$3005.08 **Total Supplement Days: 50.00** Refresh Claim Totals

Supplement Earn Code: WPS Retirement Salary: 4597.66

Earnings Begin Date: 06/02/2021 Service Days: 26.00  OK to Pay

Earnings End Date: 07/07/2021

**Supplement Amount: 0.000** Last Updated By: NPAY537

**Supplement Days: 26.00** Date of last update: 08/10/2021

Pay End Date: 04/08/2015 + -

Claim Number: 067270892 WC Claim Type: Standard

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Time when NYSIF has determined that the employee was less than 51% disabled also counts toward the 195 days.

In the example here, you can see that on Pay End Date 8/4/21 we calculated a supplement for 26 days. The Total Supplement Days for this employee is currently 50 days.

Let's look at the WC Claims Supplement page to see if there are any supplemental day adjustments in that 50 day total.

## Workers' Comp Claims Supplement - < 51% Example

WC Claims Days Adj

ID: [REDACTED] Name: [REDACTED]

WC Claims 4 of 4 | View All

\*Claim Number: 073051708

\*Accident Date: 04/01/2021 Projected Supplement End Date: 02/23/2022

Department: 28118 HSC@Syracuse Hospital Dept

**Claim Type**

Standard  
 Apportioned  
 Combined

Supp Days in WC Tran Data:	26.00
Supp Days Adjustments:	24.00
<b>Total Supplement Days:</b>	<b>50.00</b>

Supplemental Days Adjustments 1-3 of 3 | View All

Seq#	Days Adj	Adj Reason	Comments	Last Updated By
1		Worked	040221-052521	PR140
2	5.00	<51% Dis	052621-060121	PR297
3	19.00	<51% Dis	7/8/21 - 8/4/21	PR297

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Yes, we can see that supplement days calculated on the WC Data page equals the 26 days we were just looking at, but that there are also 24 days of adjustments to the supplemental days count.

In this case, we can see that the employee worked for some time after their injury, then had five days where NYSIF determined their injury was less than 51%. There's then a gap in time from 6/2/21 – 7/7/21. If we look back at Pay End date 8/4/21 on the WC data page that's 26 days for which NYSIF reported payment information.

NYSIF also reported that the employee was at less than 51% disabled for the period from 7/8/21 -8/4/21, so we've added that here as well.

If NYSIF later changes their determination, the WC team will delete or change these adjustments to ensure that the employee's supplemental days are counted accurately.

So far, I've shown you two fairly straightforward examples of supplemental payment calculations. Let's look at something a bit more complex.

## Workers' Comp Data – Complex Example

Pay End Date:	08/04/2021	+	-
Claim Number:	067798991	WC Claim Type:	Standard
SIF Award:	\$2844.56	Total Supplement Days:	129.00
Supplement Earn Code:	WPS	Retirement Salary:	4363.29
Earnings Begin Date:	06/17/2021	Service Days:	26.00
Earnings End Date:	07/22/2021	<input checked="" type="checkbox"/> OK to Pay	
Supplement Amount:	1,000	Last Updated By:	NPAY537
Supplement Days:	26.00	last update:	08/10/2021
Refresh Claim Totals			
Pay End Date:	06/23/2021	+	-
Claim Number:	067798991	WC Claim Type:	Standard
SIF Award:	\$328.22	Total Supplement Days:	129.00
Supplement Earn Code:	WPS	Retirement Salary:	671.28
Earnings Begin Date:	03/04/2021	Service Days:	4.00
Earnings End Date:	03/07/2021	<input checked="" type="checkbox"/> OK to Pay	
Supplement Amount:	1,550	Last Updated By:	NPAY537
Supplement Days:	4.00	last update:	06/28/2021
Refresh Claim Totals			
Pay End Date:	02/20/2019	+	-
Claim Number:	071827646	WC Claim Type:	Standard
SIF Award:	\$577.47	Total Supplement Days:	10.00
Supplement Earn Code:	WPS	Retirement Salary:	806.46
Earnings Begin Date:	01/21/2019	Service Days:	5.00
Earnings End Date:	01/27/2019	<input checked="" type="checkbox"/> OK to Pay	
Refresh Claim Totals			

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If you read the WC Data page on your screen from bottom to top you'll see that there are large gaps in the days being paid. First, notice that the bottom row was paying an award in 2019 on a claim ending in 646. This claim had only 10 supplement days total counted toward it. If the employee goes out on WC leave for that claim again, they will still have 185 days of supplemental eligibility.

The next row up is for a different claim, ending in 991. An employee's eligible supplement days starts at 0 days with every claim, for this claim the employee has used 129 days of their Total Supplement Days.

If you look closely, you see that the Total Supplement Days is shown as 129 for both rows for this claim. This is because the total supplement days updates every row for this claim when new supplement days are added, so each row for this claim will display the total amount of days used.

You'll notice the gap in time between the 3/7/2021 Earnings End date and the 6/17/21 Earnings begin date for the next payment on this claim. But you know that OSC has

documented what happened between those dates, so let's look at the WC Claims Supplement page one more time.

## Workers' Comp Claims Supplement - Complex Example

Supplemental Days Adjustments

Seq#	Days Adj	Adj Reason	Comments	Last Updated By
1		Worked	02/20/15 - 04/20/15	P 332 06/17/2015 10:42:36AM +
2	5.00	Accr'l Chgd	04/21/15 - 04/27/15	P 332 06/17/2015 10:42:36AM +
3		Worked	080415-030221	P 140 06/21/2021 9:34:02AM +
	1.00	No Med	030321	P 297 07/30/2021 10:36:21AM +
	8.00	<51% Dis	3/8/21-3/17/21	P 297 07/30/2021 10:36:21AM +
6		Worked	3/18/21 - 4/28/21	P 297 07/30/2021 10:36:21AM +
	2.00	No Med	4/29/21 -5/2/21	P 297 07/30/2021 10:42:12AM +
8		Worked	5/3/21 - 5/3/23	P 297 07/30/2021 10:42:12AM +
	2.00	No Med	5/4/21 -5/5/21	P 297 07/30/2021 10:42:12AM +
10		Worked	5/6/21- 6/1/21	P 297 07/30/2021 10:42:12AM +
	5.00	Accr'l Chgd	6/2/21 - 6/8/21	P 297 07/30/2021 10:42:12AM +
	6.00	<51% Dis	6/9/21 - 6/16/21	P 297 07/30/2021 10:42:12AM +

This accident occurred on 2/19/2015. In the upper right box you'll see that in the time since then, we've counted 100 days of supplement on the WC Data page, and made 29 days of adjustments.

If you look at the Supplemental Days Adjustments section, you'll see what those adjustments were for. For this claim, the employee has been in and out of work repeatedly, had periods of less than 51% disability, and also had days for which they provided no medical evidence, which also count toward their 195 total days of supplement eligibility.

Note – if the employee was out on another WC leave, which we know they were from the other claim rows we saw on WC Data, we list those days here as Worked since those days will be tracked under the other claim.

Though I don't have an example to show you, we also track days that are considered Abeyant, and these days also count toward the employee's 195 day supplemental eligibility. These are days where NYSIF has accepted the case but has not yet made a determination. The majority of the time we later delete these days because NYSIF has paid an award for

them. We don't count any date twice.

It's important for you at the agency to understand how to reach these pages because you also have a role to play in retirement reporting for employees on unpaid workers' compensation leave.

## Retirement Reporting

- Employees on LOA/WPS must be reported to ERS via **Form RS 2050** for:
  - Period between expiration of 195 days of supplemental eligibility and end of 1 year WC benefit
  - Any adjusted days during the supplement eligibility period
    - <51%
    - Abeyant
    - No Med
- All other periods will automatically report to ERS biweekly



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Employees on unpaid WC leave are still entitled to service credit for those days, and the mechanism we use to report these days is the WC Data pages. Any time for which we are able to record the employee's retirement salary and service days on that page will automatically load to the retirement system.

But any period of time for which there are gaps in those reported dates, due to the employee being injured less than 51%, or the case being abeyant, or there being no medical reported for a period of time, is not reported to the retirement system.

For those gaps, or for any period of leave after the 195 days of supplemental eligibility has passed, you must supply that information to the retirement system on FORM RS 2050.

## Did You Know?

Employees should be left on the following Additional Pay codes while on Workers' Compensation leave.

- IPF/IPP
- LOC/LMH
- GEO
- SDF



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Finally, did you know that the following Additional pay codes count towards the employee's Retirement Earnings, even when they are an unpaid WC leave?

It's true – the employee should be left on:

- IPF/IPP – inconvenience pay
- LOC/LMH – location pay
- GEO – geographic pay
- SDF – shift differential

while on the unpaid WC leave. Please don't cancel this additional pay factors for your employees on WC leave. If you remove them from this leave any supplemental payments that are able to calculate automatically will be incorrect, resulting in an inaccurate Retirement Salary being reported for the employee and, of more immediate importance for the employee, an inaccurate calculation of their Supplemental benefit.



# Questions?

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Due to technical issues, we were unable to capture your questions during our live presentation. But, as always, you can send your Workers' Compensation questions to our mailbox.

Thank you so much for joining us for today's training session. I hoped we helped clear up some of your most pressing Workers' Compensation questions.