Ohio Auditor of State

UAN Payroll
Presented by:
Suzanne Coulter
IT Specialist 3

UAN Payroll

What we will be covering
- General Payroll Info
- WH Calculations
- Non-pensionable Earnings
- 941 Report
- Paid Date VS Pay Period
- Payroll & the W-2
UAN Payroll
• Get payroll training
• Do not just follow what the prior clerk was doing
• If anything being done does not match what you have learned or seem right research it
• Ask questions

Minimum Wage

BE INFORMED
- Read up on Federal, State & Local Legislation & Policies
- Review Employee Files
- Read Publications
Know all Earning types

Know all Leave types and policies

Know all Withholding types

Policies on Paid Leave

“Well, now we know what not to do.”

Restrictions on Wage Expenditures
Don’t allow the employee to dictate their withholdings
Call child support, garnishment, or retirement agency
Always document employee requests for changes in wh's

UAN Payroll

Training

New Payroll Housekeeping Videos
https://uanlink.ohioauditor.gov/training/payroll/moduletraining/default.html

- What is the Difference Between the Post Date and Pay Period of a Wage
- Apply OPERS Credits for Rounding Variances
- Correct the Pay Period on Batch or Posted Wages
- Manage Outstanding Wage or Withholding Payments (current and prior year)
- Evaluate Unpaid Withholdings
- Proper Use of the Unpaid Withholding Clear Utility
- Managing Withholding Overpayment Credits
OPERS, OP&FPF, and Miscellaneous

Excludes

- Non Retirement Earnings
- Non-Cash Benefits

Fringe Benefit Credits for Medicare, SS, OPERS, OP&FPF

How do W-4 & I-4 Personal Exemptions Affect W/H’s?

- Federal Tax Personal Exemptions
  - Reduces Federal Income Taxes
- Ohio Tax Personal Exemptions
  - Reduces Ohio & School District Income Taxes

How Earning Frequencies Affect Withholding Calculations
Gross Wages = $2,271.20
School Tax = $22.71

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You will not be able to add the first quarter 941 report until you install 2019.2.

IRS has to finalize the report format before we can update, test and release.

2019.2 disc will be mailed in time for you to file the quarterly 941 report before the deadline.
941 Quarterly Report

- 941 Federal Quarterly report should not be added until after the end of the quarter
- Online payers - always post the withholding voucher and make the online payment first
- Add the report and visit ALL of the tabs before saving and printing

941 Report Tabs

Payments tab

If you made all your tax payments online make sure the vouchers are posted before adding the report so all payments appear in the list.

If you are sending a check with the report UNCHECK the payment on the payments tab.

This tab should reflect what you have already paid electronically - not what you intend to send with the report.
Balance tab shows the total deposits selected on the payments tab and will automatically calculate the balance due or overpayment.

This is an example of the balance tab of an electronic payer.

This is an example of the balance tab when the check is sent with the report.

The withholding payment sent with the 941 report should be the balance due.

Liability tab needs a payment schedule selected.

If you are a semi-weekly depositor you must also prepare the 941B.

Use the UAN 941B report (Tax Reports Federal – 941B) to complete the IRS form 941B to send with your quarterly report.
Questions

Access the portal:
https://www.ohioauditor.gov/fiscalintegrity/default.html
or
https://ohioauditor.gov (look under local government)

Questions or assistance
email: fiscalintegrityact@ohioauditor.gov

Fiscal Integrity Act
Self-Reporting Portal

88 East Broad Street, 5th Floor
Columbus, Ohio 43215

Phone: (800) 833-8261
Email: UAN_Support@OhioAuditor.gov
Website: https://uanlink.ohioauditor.gov/