



Section	17	PAYROLL	Effective Date	10/1/2015
Sub-section	01	Supplements and Other Payroll Accounting Prior to R2	Revision Date	9/24/2015
SAM Ref	n/a			

BACKGROUND

This section covers the accounting for the following payroll activities during the 3-month gap period between STAR – Finance go-live on October 1st, and the STAR – Payroll go-live in December:

- Supplemental Payroll Payments
- Refunds of Payroll Withholdings
- Replacement Checks Issued for ACH Returns
- Depositing a Payroll Check that was Issued Incorrectly
- Payments Received from Employees for Unpaid Benefits

PROCEDURES

SUPPLEMENTAL PAYROLL PAYMENTS

Supplemental payroll payments will be processed through Accounts Payable for the 3-month gap period.

Please see the STAR Job Aids for [General Voucher Processing](#), [Advanced Voucher Processing](#) and [Reviewing Accounting Entries for Adjustments](#).

- The agency must create an AP Voucher, and code the appropriate payroll entries.
- The Supplier ID “SINGLEPAY” must be used for these payments as the employee will not be available within the Supplier Table. Therefore, the employee’s name and address must be manually keyed into the voucher.
- If the supplement includes payments for van pool, wage withholdings (aka garnishments), other financial institutions etc., liability account 2190000 – Miscellaneous Deductions must be used to record that amount in total on the Voucher that pays the employee. Then, additional AP Vouchers must be created for each individual “Trailer Check” payee. Some trailer check payees may be available within the Supplier Table, otherwise the “SINGLEPAY” Supplier ID must be used.

REFUNDS OF PAYROLL WITHHOLDINGS

When an amount is incorrectly withheld from an employee’s pay check, the amount may be paid to the employee via an AP Voucher. The SINGLEPAY Supplier Id must be used for these payments.

REPLACEMENT CHECKS ISSUED FOR ACH RETURNS

When an employee’s ACH payment is returned due to a bad account number, the amount of the ACH return is deposited by SCO – Cash Management Operations (CMO) to appropriation 96500, account 2060000 – Returned Payroll ACH. The agency is notified of the ACH return with an ACH return document.



WISCONSIN ACCOUNTING MANUAL
Department of Administration – State Controller’s Office

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Once a payroll ACH has been returned, a replacement check must be issued through an AP Voucher. The accounting on the voucher must reverse the entry to appropriation 96500 as originally recorded by SCO - CMO.

DEPOSITING A PAYROLL CHECK THAT WAS ISSUED INCORRECTLY

If a check was issued in error, it should be deposited using a [Regular Deposit – Direct Journal Payment](#) – please see the linked Job Aid. The original payroll entries must be reversed for that employee. It is acceptable to code the deposit to a clearing appropriation, and then to reverse the payroll entries on a subsequent GL journal transaction.

PAYMENTS RECEIVED FROM EMPLOYEES FOR UNPAID BENEFITS

These must be deposited via a Regular Deposit – Direct Journal entry. The accounting should be recorded to the appropriate liability account for that benefit. A subsequent inter-unit billing must then be adjusted (see WAM section 17-01 Accounting for Payroll, Taxes and Fringe Benefits prior to R2).