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2200 Payroll Policy

REFERENCES:

1. O.C.G.A. 18-4-21, 13-4-113, 19-6-30, 19-11-20, 20-2-6, 45-7-25, 45-7-50 through 45-7-53, 45-18-1, 45-18-3, 45-18-14, 45-18-36, 45-18-52, 45-20-50, 47-2-1 (23) 47-2-52, 47-2-71, 48-2-32, 48-7-106, 48-7-101, 49-2-1, 50-5B-3
2. Internal Revenue code, Chapters 24 and 64
3. U.S.C. 28-2075, Bankruptcy
4. Public Law 99-272, Consolidated Omnibus Reconciliation Act of 1985, Unemployment Insurance
5. Act 996, Ga. Laws 1992, Georgia Defined Contribution Plan
6. Act 966 (H.B. 1596)
7. State Personnel Board-Rules & Regulations
8. Internal Revenue Service - Circular E, Employer Tax Guide, Publication 15B
9. Internal Revenue Code – 79, Imputed Income

2201 General Information

- A. Personnel actions (PARs) are required to enter all salaries into the PeopleSoft system to determine pensionable salaries for benefit computation. County Departments and Regional Accounting staff with PeopleSoft access can verify pensionable salaries directly from the system.
- B. DFCS staff are paid to date employees and are paid on a semi-monthly payroll cycle. Employees are paid on the 15th and the last day of the month unless these days fall on a holiday or weekend. In this situation, checks are issued the last working day before the holiday or weekend.
- C. It is now mandatory for all employees to receive their payroll checks either via direct deposit or direct payment card. The only paper checks that should be issued are for:
 - New Employees' first check
 - Employee who is on LWOP more than two payrolls consecutively
 - Employee and their supervisor who are two weeks or more behind on submitting time sheets
 - Supervisors and their supervisors who are two weeks or more behind on approving time sheets
 - Terminal Annual Leave checks
- D. Employees who are on a paper check due to LWOP will not receive their check until the day after payroll, once all time worked has been entered, so that they are paid accurately.

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- E. New employees reporting the day after a holiday are in a partial pay period and are not paid for the holiday. A new employee must actually report for duty on the holiday in order to be paid for the holiday.
- F. If a holiday falls on the beginning of the pay period, the day after the holiday is considered the first workday for benefits and Employees' Retirement System (ERS) purposes.
- G. If a person has a break in service, as long as they did not withdraw their contributions from their original Retirement Plan, they may be eligible for enrollment back into the same Retirement Plan.

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2202 State Salary Supplements and Annual Increases

A. State Salary Supplements are computed as follows:

1. If an employee is to receive a State Salary Supplement, it is based on the employee's base salary multiplied by the percentage approved. This is entered as an annual amount in SMILE in the State Salary Supplement field for tracking purposes.
2. If an employee is receiving 2 or more types of state salary supplements, they should be calculated independently. Each State Salary Supplement is based on the employee's base salary multiplied by the percentage, then the 2 or more salary supplement amounts are added together to make up the Total State Salary Supplement. The total amount is entered as an annual amount in SMILE in the State Salary Supplement field for tracking purposes.
3. When an employee receives their annual raise, if they are receiving a state supplement, the supplement amount should also be increased based on the supplement percentages.
4. Special attention should be paid to the paperwork to ensure that the salary increase is not replacing the State Supplement.

B. Annual Raises are computed as follows:

1. Annual Raises are always calculated on Base Salary only.

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2203 County Salary Supplements

- A. County Divisions of Family and Children Services, subject to the approval of the Deputy Division Director of the Division of Family and Children Services, Deputy Director of the Office of Human Resource Management, and the Deputy Director of Legal Counsel, may grant supplemental salaries from county funds.
- B. The County Board of Commissioners must approve the County Budget and the awarding of the salary supplement.
- C. County DFCS offices must submit a copy of their approved county budget and board minutes that validates there are adequate funds to support the salary supplements to the Deputy Director of the Office of Human Resource Management for review and approval. The State Personnel Board can require any such supplement to be discontinued.
- D. A copy of the approved county budget and board minutes, as well as the approval from the state office, must be provided to the Regional Accounting Fiscal Operations Manager to maintain so they are available upon request by the State Auditors. The plan should be approved yearly by the DFCS Board and minutes from that meeting must be available upon request.
- E. County salary supplements may be a part of the employee’s regular semi-monthly payroll or may be issued as a special supplement. Regardless if the supplement is normally a part of the semi-monthly payroll amounts or not, all supplements are paid as part of a regular payroll process.
- F. All county funded supplements must be in accordance with a plan providing for similar treatment of employees in the same job considering such factors as length of service, status, and service rating.
- G. County salary supplements are either funded with cash match or 100% county funds depending on the program involved and/or fund availability.
- H. All county funded salary supplements must be budgeted and reported through the state Uniform Accounting System (UAS).
 - If the county supplement is a part of the employee’s normal payroll check, all expenditures including fringes are to be charged according to the employee’s normal program they are paid from so that it will include the state’s share of the cost.
 - If the county supplement is a one-time payment, all expenditures including fringes are to be charged 100% to county funds. This will require a GJE be completed at the end of the month before the books are closed.

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- I. County funded salary supplements are included when calculating monetary cash overtime (This is only for paid overtime that has been approved by the Division.)
- J. The only Employer fringe that is to be calculated on County Supplements is FICA/Medicare.

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2204 Hourly Employees

- A. The payroll staff will print a copy of the employee's hourly time sheets from the SMILE Web Portal when they are preparing to process payroll.
- B. Hourly employees will be paid on the semi-monthly payroll cycle for all time sheets that have been completed and approved by the established payroll deadlines.
- C. Hourly employees are usually paid one pay cycle behind (roughly two weeks).
- D. Effective, April 2010, all employees, including hourly employee, will receive their payroll via direct deposit or a direct payment card. See general information for exceptions.

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2205 Holiday Pay

- A. An employee must be in pay status the full **workday** before or after the holiday in order to be compensated for the holiday, except in the following situations. When these situations occur, the employee will not be paid for the holiday.
 - An employee’s last working day is the day before the holiday
 - An employee is appointed the day following a holiday

- B. When an employee resigns the workday preceding a holiday, the employee is **not entitled** to additional compensation for the holiday. DHS Policy states that “an employee” is entitled to holiday compensation provided they are in full pay status the workday before and the workday after the holiday. An employee cannot set their resignation date as the day of the holiday or the day after the holiday unless they work that day or were approved for leave for the day after the holiday.

- C. Any employee who is required to work on the Holiday will be granted equivalent time off in the form of Holiday Comp Time. They will be compensated up to 8 hours for working on the holiday, if they work more than 8 hours on the holiday then that time will either be State Comp Time or FLSA depending on the how many hours they have already worked for the week.

- D. Employees unable to take this time off within 120 calendar days after the holiday are to be paid for the Holiday. If the employee transfers or separates employment before using the accumulated holiday comp time, they are to be paid for this accumulated time (Personnel Policy #1004). This policy applies to Non-Exempt as well as Exempt Employees.

- E. Holiday pay as it relates to Part Time Employees
 - If the employee is scheduled off on the day of the holiday, they are not compensated.
 - If the employee is schedule to work on the holiday, they are reimbursed for the number of hours they are normally scheduled to work for the day, not to exceed 8 hours.

- F. Employees who work a 9-hour or 10-hour day only receive 8 hours of holiday time. The employee either must make up the time during the week or use their own leave to make up the time.

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2206 State Compensatory Pay

- A. State Comp is earned when the employee works more than the normal work hours expected for the week, up to 40 hours. (i.e. Employee worked 34 hours during the week of a holiday, but not on the holiday, they will earn 2 hours of state comp time)

- B. Any employee whose normal time off occurs on a declared holiday may possibly receive equivalent time off in the form of State Comp Time if they worked above the expected number of hours for the week. (i.e. EE worked 40 hours Monday-Thursday, the holiday is Friday their normal day off, they will receive 8 hours of State Comp Time)

- C. Employees unable to take this time off within 365 calendar days after the state comp time is earned will lose the time. **State comp time is not paid out when it hits 365 days old, an employee transfers or separates employment.**

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2207 FLSA Compensatory Pay

A. All employees are covered by the Wage and Hour Provisions of the Federal Fair Labor Standards Act (FLSA) unless specifically exempted. If overtime occurs (non-exempt employees who physically work more than 40 hours in a week), the non-exempt employee is to receive time and a half (1 ½) FLSA compensatory time for the overtime worked.

- B. Per Federal Law, FLSA Compensatory time is paid out to non-exempt employees when:
- An employees' compensatory time exceeds 240 hours
 - Employee transfers to another DFCS office outside of the region
 - Non-exempt employee terminates state service

NOTE: Exception to paying FLSA is when someone is involuntarily transferred such as when the state establishes a new program and all staff in that program are moved to one region's payroll.

C. **Hourly rate** used when paying FLSA Compensatory Time for an employee who has over 240 hours is:

- Base Salary
- Plus, State Salary Supplement
- Plus, County Salary Supplement
- Divided by 2080 hours (260 workdays a year X 8 hours a day)

D. **Hourly rate** used when paying FLSA Compensatory Time for an employee who is transferring or terminating state employment is:

- Base Salary
- Divided by 2080 hours (260 workdays a year X 8 hours a day)

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2208 Terminal Leave Pay

- A. Annual Leave is paid for all accrued and unused leave that has not been forfeited – not to exceed three hundred sixty (360) hours.
- B. FLSA is paid for all hours earned and unused.
- C. Holiday Comp is paid for all hours earned and unused.
- D. Terminal Annual Leave pay is calculated as:
 - 1. Determine the hourly rate of the employee.
 - Base Salary
 - Divided by 2080 hours (260 workdays a year X 8 hours a day)

NOTE: Part-time salary must first be converted to an equivalent full-time salary
 - 2. Determine the number of hours to be paid based on the employees’ final leave record.
 - 3. Multiply the hourly rate by the number of hours to be paid.
- E. Terminal Annual Leave pay is paid on a separate check and is not direct deposited. The check should be returned to the county so that they can ensure all equipment, keys, badges, etc. are returned before the check is released.
- F. Terminal Annual Leave (annual, FLSA and Holiday Comp) time will not be paid on the same check as an employee’s last regular check.
- G. Terminal Annual Leave (annual, FLSA and Holiday Comp) time will not be paid until at least the one payroll cycle after the employee’s last regular check.
- H. An employee should not reach out to payroll about their TAL payment until two payroll cycles have passed after their last regular check.

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2209 Leave Without Pay

- A. Because employees are paid to date, the employee is normally paid before payroll is made aware that they are in a Leave Without Pay Status.
- B. Payroll will prepare the Payroll Overpayment letter and submit to the employee. The overpayment letter will offer the employee options to choose from for repayment of the funds. The employee will sign the letter and return to the payroll office to begin their payroll deduction.
- C. If the employee does not respond within 10 business days, payroll will proceed with deducting 15% of the employee's Gross Pay per pay period until the funds are recouped. Once deduction starts, changes in the repayment plan agreement will not be altered.
- D. A minimum repayment of \$50 per paycheck is required, no exceptions.
- E. When an employee is on Leave Without Pay for less than a full pay period, their state salary supplement is not prorated.
- F. Calculation of the LWOP is based only on the employee's total salary, which includes base salary, state salary supplements and county salary supplements.

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2210 Imputed Income

- A. If an employee has \$50,000 or more life insurance coverage and dependent and child life insurance of over \$2000 with the Flexible Benefit Program, the extra "value" of the employee's coverage will be shown as Imputed Income on the employee's W-2 Statement in the appropriate box.
- B. Imputed income is subject to State and Federal Income Tax liability and FICA and Medicare taxes (Employee and Employer).
- C. Imputed Income must be included in the total wages subject to withholdings and in the FICA and Medicare wages reported on the Employer's Quarterly Tax Return (Form 941).

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2211 Required Payroll Deductions

- A. The following is a list of required payroll deductions that will be discussed in greater detail later in policy:
- FICA TAX
 - MEDICARE TAX
 - Federal Income Tax
 - State Income Tax
 - Retirement Plan (OLD, NEW, GSEPS or GDCP if part-time or hourly) (2213.1)
 - Bankruptcy (2213.2)
 - Garnishments and Student Loans (2213.3-2213.6)
 - Child Support (2213.7)
 - IRS Tax Levy (2213.8)

Note: Because of the Nondisclosure provisions of the law, the authorization forms for all Court Ordered Deductions (Bankruptcies, Garnishment, Student Loans, Child Support and IRS Tax Levies) should not be kept in the employee's personnel file. They are to be maintained in secure files.

1. FICA (Social Security Taxes) – O.C.G.A. 47-2-71 provides that a state employee who becomes a member of the Employees' Retirement System must also contribute to the Social Security Administration (SSA).
 - a. Deductions shall automatically begin when retirement deductions are activated.
 - b. Social Security Taxes are required to be paid on all employees who become a member of the Employees' Retirement System after May 1, 1956.
 - c. The tax rate percentage and the wage base maximum are set annually by the Social Security Administration. Social Security Tax is comprised of Old Age Survivors and Disability Insurance (OASDI) and Medicare Insurance.
 - d. FICA (Social Security) and Medicare taxes are levied on all full-time employees and employers. DFCS must report both:
 - Employee Withholding
 - Employer Matching Contribution
 - f. The tax rate percentages applied to FICA taxable wages and to Medicare taxable wages are subject to change. Refer to the IRS Website, Circular E - Employer's Tax Guide, for the current year to determine percentages to be applied to FICA taxable wages and Medicare taxable wages.

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2. Medicare Tax – Public Law 99-272 (the Consolidated Omnibus Reconciliation Act of 1985) provides that state employees who are not eligible for Social Security Tax must contribute to the Medicare Tax if hired after May 31, 1986.
 - a. The Social Security Administration sets the percentage rate annually. All employees on DFCS’ payroll contribute to the Medicare Tax.
 - b. There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.
 - c. Hourly and Part-Time employees **only** contribute to Medicare Taxes. Deductions shall automatically begin when retirement deductions are not activated.

3. Federal Income Taxes – Chapter 24 of the Internal Revenue Code provides that all employees must have income taxes withheld from their wages based on their current Employee’s Withholding Certificate (W-4).

NOTE: Updating your W-4 in the TEAMWORKS self-service system does not roll over to the DFCS payroll system . You must submit the paper forms to your payroll office.

- a. Form W-4 information should be kept current for reporting purposes. Employees should be encouraged to update their W-4 information as changes in their status take place.
 - b. Federal Income Taxes are withheld from employee’s wages each pay period based on their current Employee’s Withholding Certificate (W-4) completed by the employee.
 - c. The Regional Accounting payroll office will update their W-4 changes in the payroll system when received and changes should take effect the next payroll.
 - d. Invalid or incomplete certificates will be returned to the employee for completion/correction.
 - e. If a W-4 certificate is not received or is incomplete for a new employee, the employee’s tax status shall be entered as single with no allowances.
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4. State Income Taxes – O.C.G. A 48-7-101 provides that all employees must have income taxes withheld from their wages based upon their current Georgia Employee’s Withholding Allowance Certificate (G-4).

NOTE: Updating your G-4 in the TEAMWORKS self-service system does not roll over to the DFCS payroll system. You must submit the paper forms to your payroll office.

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- a. Form G-4 information should be kept current for reporting purposes. (Refer to the Georgia Employer Tax Guide, Georgia Department of Revenue Website). Employees should be encouraged to update their G-4 information as changes in their status take place.
- b. State Income Taxes are withheld from employee’s wages each pay period based on their current Georgia Employee’s Withholding Allowance Form (G-4) completed by the employee.
- c. The Regional Accounting payroll office will update G-4 changes in the payroll system when received and changes should take effect the next payroll.
- d. Invalid or incomplete certificates will be returned to the employee for completion/correction.
- e. If a G-4 certificate is not received or is incomplete for a new employee, the employee’s tax status shall be entered as single with zero allowances.
- f. If an employee claims 14 or more exemptions or an “Exempt” filing status, and they are expected to make more than \$200 per week, the Regional Accounting Payroll office is required to submit a copy of the employee’s G-4 to:

Georgia Department of Revenue
Withholding Tax Unit
Post Office Box 49432
Atlanta, GA 30359

5. Employees’ Retirement System - O.C.G.A. 47-2-52 provides that employees, with the exception of part-time or hourly employees, who are required to work 35 hours or more per week on a position, that is budgeted nine months or longer, must have retirement contributions deducted from their wages. (See Retirement Plans, 2213.1).

Retirement Plan	Begin Dates	End Dates
Old	7/1/1967	6/30/1982
New	7/1/1982	12/31/2008
GSEPS (GA State Employees’ State and Pension Plan)	1/1/2009	current
GDCP (part-time or hourly employees)	7/1/1992	current

- a. The effective date of appointment for a new employee is the first day he/she reports for work in a particular county for Retirement purposes.
- b. Employees hired 1/1/2009 or later and are eligible for membership in the Georgia State Employees’ State and Pension Plan must complete the applicable application during the hiring process and submit them through the HR PASS system. The OHR Generalist will submit the application to the Employees’ Retirement System.

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- c. Georgia Defined Contribution Plan (GDGP) – O.C.G.A. 47-22 provides that the temporary, seasonal and part-time employees who are not eligible for membership in the Employees’ Retirement System must contribute to this plan. Employees who are eligible for membership in the Georgia Defined Contribution Plan must complete the applicable application during the hiring process and submit them through the HR PASS system. The OHR Generalist will submit the application to the Employees’ Retirement System.
 - d. On a monthly basis, employee deductions, along with employer’s contributions are remitted to the Employees’ Retirement System.
6. Bankruptcy – Pursuant to U.S.C 28-2075, an employee may voluntarily file a petition of bankruptcy and submit a specified portion of future income to the court for payment to creditors. The Department is required to deduct the specified sum from the earnings of the employee for payment to the Federal Courts until the liability to the court is satisfied. See Bankruptcy 2213.2

NOTE: Bankruptcies supersede all levies and/or garnishment. Written notice should be sent to the tax levies and garnishments notifying them a bankruptcy has been filed.

7. Garnishments – O.C.G.A. 18-4-21 and 18-4-113 provides that creditors may, through the courts, issue a Summons of Continuing Garnishment against an employer as the garnishee and the employee as the defendant. See Garnishments 2213.3-2213.6

NOTE: “Garnishment” is defined as any legal procedure by which the earnings of an employee are required to be withheld for payment of a debt.

8. Child Support (Income Deduction Order) – O.C.G.A. 19-6-30 provides that Child Support Enforcement offices may issue an income deduction order to the employer for withholding a specific amount from the designated employee’s wages. See Child Support 2213.7
9. Internal Revenue Service Tax Levies – Chapter 64 of the Internal Revenue Code provides that, in order to satisfy the tax liability of an employee, the IRS may levy upon all wages and salary of the delinquent taxpayer. The Department is obligated to withhold the prescribed levy from the date the levy is made until the employee’s tax liability is satisfied or becomes unenforceable. See Tax Levies 2213.8

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2211.1 Retirement Plans

The appropriate retirement plan for an employee who has a break in service depends on whether or not they withdrew their contributions. If they did not withdraw their contributions, they are entitled to be under their original retirement plan. If they did withdraw their contributions, then they must start over as a new employee with whatever retirement plan is currently in effect.

A. Old employee's retirement plan with Social Security - Employees must have been hired prior to July 1, 1982.

1. The Employer's Share is the percentage set by the Employee Retirement System (ERS Contribution Rates – Old Plan) times the monthly retirement salary.
2. An additional 5% less \$7.00 per month is paid to ERS by the employer on behalf of the employee. The employee is entitled to the 5% less \$7 per month (referred to as the employee portion paid by the employer) if termination of employment happens before retirement.
3. The employee is required to contribute 1.5% of their monthly retirement salary.

B. New employee's retirement plan with social security - This covers all employees hired between July 1, 1982 through December 31, 2008.

1. The employer's share is the percentage set by the Employees' Retirement System (ERS Contribution Rates – New Plan) times their monthly retirement salary
2. The employee is required to contribute 1.5% of their monthly retirement salary.

NOTE: Employees that are hired after the age of 60 do not have to participate in the Employee Retirement Plan and can choose to only pay FICA and Medicare only.

C. New Employees' Retirement System Plan without Social Security. Eligibility is the same as Letter B above except that the employee is not covered under Social Security. This will be primarily for nonresident aliens.

D. Georgia State Employees' State and Pension Plan (GSEPS) - This plan is for employees hired January 1, 2009 to present or employees who left the state agencies and pulled out their ERS contributions.

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1. The employer's share is the percentage set by the Employees' Retirement System (ERS Contribution Rates – GSEPS) times their monthly retirement salary.
2. The employee is required to contribute 1.25% of their monthly retirement salary.
3. This plan also allows for an employee to contribute up to an additional 5% into their GSEPS account (GSEPS and GSEPS ROTH) through the deferred compensation program that the state will match up to 3% of the additional contributions.

Employee Contribution	Employer Contribution
1%	1%
2%	1.5%
3%	2%
4%	2.5%
5%	3%

E. Teacher's Retirement System instructions for a DFCS Employee.

NOTE: Employees who are retired from the Teacher's Retirement System are not exempt from participating in the Employees' Retirement System unless the employee is part time.

1. An employee transferring from the Teacher's Retirement System may choose to continue in the TRS retirement program instead of the Employees' Retirement System plan if they are vested.
2. The employee is required to contribute 6.00% of their monthly retirement salary.

F. Georgia Defined Compensation Plan - This plan is for seasonal, temporary and other employees not eligible for the Employees' Retirement System.

1. Employee deduction is 7.5% of earned income.
2. There is no employer contribution in this plan.
3. These employees are subject to Medicare withholdings only.
4. The 7.5% is not withheld on terminal annual leave (TAL) or FLSA pay-outs.

NOTE: Part time employees who are asked to work on a full-time basis for a short-time period (60, 90, 180 days, etc.) are still only eligible for GDCP deductions and not ERS.

G. Retired DFCS employees working hourly are exempt from GDCP and subject to Medicare withholdings only.

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H. Retirement Definitions:

1. "Member" means any employee included in the membership of this retirement system. On and after July 1, 1967, no employee shall become a member unless his or her position with an employer, as defined in paragraph (17) of this Code section, is his or her primary occupation and such position requires that the employee spend at least the number of hours specified in regulations adopted by the board of trustees in the actual performance of his or her duties, provided that in no case shall the number of hours be less than 30 hours per week during at least nine months of a year.
2. "Earnable compensation" means the full rate of regular compensation payable to a member employee for his or her full normal working time, excluding any supplements from local funds.
3. "Budgeted full-time positions" means that the position requires performance on a full-time basis and is budgeted at 100% time. While the individual may change to a percentage work time schedule, the position remains budgeted full time.
4. "ERS member employee working part-time" - means that an individual modified their work schedule for their convenience for a determined limited time to a percentage time employment. This individual would maintain ERS membership accumulating service credits and reported for their earnable compensation, based on the percent time worked, (i.e., 80%, 50%. etc.). The employee would have to remain on the 100% budgeted full-time position.
5. "ERS member employee returning to full-time" - means that when the individual returns to full time work status, the individual would then accumulate service credits at 100% time.
6. "Georgia Defined Contribution Plan" is for individuals employed on a part-time basis and would not be eligible for ERS membership. The individual is required to be a member of GDCP.
7. "Going part-time to full time" means that if the individual subsequently changes to a full time work status in a budgeted position that meets the definition above, NEW/GSEPS membership would begin and GDCP membership would stop with said individual eligible for a refund of their GDCP membership contribution and accumulated interest.

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2211.2 Bankruptcy

- A. The payroll office is notified of an employee’s voluntary filing of a petition of bankruptcy by an “Order to Employer to Pay to Trustee” issued by a Federal District Bankruptcy Court.
- B. The Bankruptcy Order will provide the payroll office with sufficient instructions regarding the amount to be withheld from the employee’s salaries each pay period and the Trustee’s address where the remittances are to be mailed.
- C. When the payroll office receives a Bankruptcy Salary Deduction Order for an employee who currently has deductions for a garnishment or IRS tax levy, these deductions are to be discontinued immediately. The payroll office will notify the Court and IRS that a bankruptcy order has been served on the employee.** If questions remain, contact the DFCS Field Fiscal Services Unit Manager over payroll.
- D. An email should be sent to the employee by payroll notifying them when their deductions will begin and the amount of the deductions.
- E. These deductions will continue until such time as the payroll office receives official notification that the Court has closed the bankruptcy.
- F.** If an employee who is transferring is under a bankruptcy order, the court appointed Trustee must be notified (in writing) that the individual is no longer employed by the losing agency.
 - 1. The notice should indicate which agency the individual is transferring to, if known, and the effective date of the transfer.
 - 2. If the employee transfers at mid-month and the losing agency withheld one-half of the required deduction on the first pay period, an explanation reiterating the circumstances should accompany the remittance to the Trustee.

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2211.3 Garnishments

- A. A Sheriff, Marshal, Constable, or other officer of the court shall serve the Summons of Garnishment or Continuing Garnishment upon the County Department.
- B. Immediately upon receipt of the Summons of Garnishment or Continuing Garnishment, the County Department must forward the original summons to the employee's Payroll Office for processing.
- C. In some cases, the employee states they work for the state of Georgia and the Summons of Garnishment or Continuing Garnishments may be delivered to the state office. When that happens, the state office payroll department will email the garnishments to the DFCS Field Fiscal Services Unit Manager over Payroll who will disseminate them to the appropriate payroll office.
- D. If the Defendant named in the Garnishment is not an employee or no longer an employee, the payroll staff will notify the server of the garnishment immediately (in writing).
- E. Payroll should notify the employee of the receipt of the Summons of Garnishment or Continuing Garnishment by email. In addition to serving the garnishment, the letter will detail the action that payroll will take to satisfy the garnishment and sets forth steps the employee may take to stop the garnishment proceedings.
- F. At the same time the letter is issued to the employee, the payroll person will take the appropriate actions to activate the garnishment and begin payroll deductions the next payroll cycle. Deductions will continue each pay period until debt is paid in full or 179 days elapse whichever occurs first.
- G. A garnishment applies to earnings accumulated over a specified period of time, and the amount of money that must be forwarded to the court per the garnishment, in some instances may not cover the entire debt owed by the employee. A continuing garnishment is only good for 179 days (12 payroll cycles) or if the debt is paid off sooner. Consequently, if the Garnishee wishes to continue to have payroll deductions taken for the remaining debt a new garnishment order will have to be issued in order to satisfy the remaining employee debt.
- H. When a Summons is issued, the Department is required to pay the court an amount not to exceed the lesser of:
 - 1. Twenty five percent (25%) of the employee's disposable earnings for the pay period(s) concerned.

OR

 - 2. The amount by which the employee's disposable earnings for that pay period exceeds 30 times the Federal minimum wage in effect at the time the earnings are payable.

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- I. If a garnishment is based on a judgment for alimony or child support, the Summons may contain a different specified percentage to be withheld.
- J. If a garnishment is based on a student loan, the Summons may contain a different specified percentage to be withheld and funds are to be withheld until the balance is paid in full.

2211.4 Answer of Garnishment to the issuing Court

- A. Summons of Garnishment – Wages will be garnished for 30 days (2 payroll cycles) and payment made no later than 45 days after service.
- B. Summons of Continuing Garnishment – Wages will be garnished for 179 days (12 payroll cycles) and answers are filed with payment no later than every 45 days with the final answer no later than the 195th day after service.
- C. Should the garnishee (DFCS) fail to answer as required, a judgment by default could be entered against the garnishee for the amount of the claim owed by the employee. If this happens, the expenditures become the burden of the state, not the employee.
- D. Regional accounting must respond to answer all garnishments when received, even if they are currently making payments from said employee for another garnishment.
- E. A copy of the Answer of Garnishment is to be sent to the plaintiff (creditor) or plaintiff’s attorney if addresses are supplied on the Summons along with the payments.

NOTE: If an employee has several garnishments served to the DFCS office, they are fulfilled in the order received. The court or creditor must be contacted in writing in regard to when they can expect to see payments remitted.

NOTE: If issues arise in dealing with multiple garnishments, the DFCS Field Fiscal Services Unit over Payroll should be consulted.

2211.5 Release of Garnishment

- A. If an employee at any time secures a release from the garnishment, the payroll office must be provided an official release from the court.
- B. The payroll office may then refund any money that has been withheld from the employee’s wages, and has not yet been paid to the court, and stop garnishment deductions from any future check. If the garnishment has already been remitted to the court, the employee will have to request a refund from the court or wait to see if funds are returned to the payroll office from the courts for reimbursement.
- C. When the garnishment is satisfied, the deductions from the employee’s check will be stopped.

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2211.6 Student Loans Garnishments

- A. A Student Loan Garnishment is somewhat similar to a Summons for Continuing Garnishment. Student Loan Garnishments have **no timelines**. Deductions are to be made from the employee’s check each pay period until the garnishment is paid in full or you receive a release from the courts.

- B. The primary differences between Student Loan Garnishments and Court ordered Garnishments are as follows:
 - 1. The amount to be withheld is normally fifteen percent (15%) of the employee’s disposable earnings instead of twenty-five (25%) as in the case with Court related garnishments. The documents received must be carefully read to determine the correct amount to be remitted.

 - 2. Instead of filing an Answer to the Garnishment with the Court, payments are made directly to the Collection Agency assigned to handle the Student Loan debt.

 - 3. If the County Department receives another Garnishment on an employee currently being garnished for a Student Loan and the second garnishment is Court related, the court ordered garnishment plus the Student Loan Garnishment cannot exceed twenty-five (25%) of the employee’s disposable earnings.

 - 4. If a garnishment is in force requiring twenty-five (25%) to be withheld from the employee’s disposable earnings before a Student Loan Garnishment arrives, then payroll will need to notify the collection agency as to when they can expect payments to begin. The Student Loan Garnishment cannot commence until the current Garnishment expires or is paid in full.

2211.7 Voluntary Wage Assignments for Child Support

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- A. In order to authorize Voluntary Child Support Payroll deductions, an employee must submit an income deduction order to the appropriate state’s Child Support Enforcement Office.
- B. The Child Support Enforcement Office will forward the authorization to the payroll office.
- C. If an employee is transferring to another state agency and is under an income deduction order for Child Support, the Child Support Recovery Office named in the “Notice to Payor” must be notified (in writing) that the individual is no longer employed by the losing agency. The notice should indicate which agency, if known, the individual is transferring to and the effective date of the transfer.
- D. If the employee transfers at mid-month and the losing agency deducted one-half of the required payment on the first pay period, an explanation reiterating the circumstances should accompany the remittance to Child Support Recovery.

2211.8 Internal Revenue Service Tax Levies

- A. The Internal Revenue Service will submit to the payroll office a Notice of Levy on Wages, Salary and Other Income. This is the means by which the IRS secures payment for taxes due from the employee/taxpayer.
- B. If the taxpayer is a current Division of Family and Children Services employee, a copy of the letter of notification is emailed to the employee .
- C. The employee is also sent Form 668-W(c), Statement of Personal Exemptions, which will be included in the packet from the IRS. This document must be completed and returned to the payroll office within three (3) working days. The completed form will list the dependents claimed by the employee/taxpayer and is the basis for computing the exemption from levy that the employee may claim.
- D. The IRS Code provides that a taxpayer who receives wages on a semi-monthly basis will have a certain amount exempted from levy, depending upon filing status and the number of individuals specified as dependents provided on the Statement of Personal Exemptions. If the employee does not return the Statement of Personal Exemptions, then the payroll office will use SINGLE and “0.00” Exemptions to calculate the employee’s deduction.
- E. The wages subjected to the tax levy are the net amount due to the employee. **All** deductions in effect at the time the tax levy was received are taken from the gross wages.
- F. Payroll will calculate the appropriate amounts to be taken from the employee’s paycheck based on the information the employee provides on the Form 668-W(c), Statement of Personal Exemptions.
- G. The amount collected on the tax levy is to be remitted to the Internal Revenue Service each pay period.
- H. Deductions will be made from the employee’s paychecks until the levy is satisfied. If the employee at any time secures an official release from the tax levy, a copy will need to be submitted to the payroll office.
- I. The payroll office will refund any money that has been withheld from the employee’s wages but has not been remitted to the Internal Revenue Service. Thereafter, the tax levy deductions will be stopped.

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2212 State Health Benefit Plan

- A. To authorize payroll deductions for the State Health Benefit Plan, an employee must:
1. Be eligible for membership (working at least 30 hours a week)
 2. Be eligible for the type of health insurance coverage (single or family) and the type of option chosen,
 3. Enroll on-line through the ADP Website

- B. The only time an employee can change options or type of coverage is:

1. During the Open Enrollment dates set each year
2. An employee may make family status changes when a qualifying **event** occurs.
3. If an employee needs to discontinue existing coverage, an employee must login into the ADP Website and document a family status change within **31** days of the qualifying **event** which would allow for the employee to drop health coverage. The employee will be notified if additional documentation to substantiate the change is needed.

NOTE: Refunds will not be issued for discontinued coverage until payroll receives their monthly statement from ADP showing that the coverage has changed.

4. If an employee needs to add dependents due to a Qualifying Event, they will need to login to the ADP website and provide family status change information within 31 days of the qualifying event. If additional documentation, such as a marriage or birth certificate, is required, the employee will be notified.
- C. Employees who wish to continue coverage while in **Leave Without Pay (LWOP)** status must:
1. Send a check or money order for the correct premium amount to their payroll office. (The employee should contact their OHR Generalist or Payroll office for the correct amount of the premium)

NOTE: If an employee goes out on Contingency Leave for one year and is still unable to return, then they are no longer able to pay their reduced health premiums, their premiums will be at COBRA rates.

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2213 Flexible Benefits Program

A. Employees who are eligible may enroll in the following options under the Flexible Benefits Plan Program:

- Group Term Life Insurance (before and after tax)
- Dependent Life Insurance (spouse and/or child) can only have this coverage if the employee has employee life insurance
- Accidental Death and Dismemberment
- Vision
- Specified Illness Coverage (Single and Spousal Coverage) can only have spousal coverage if the employee has employee coverage
- Long Term Care Insurance
- Dental Insurance
- Legal Insurance
- Short Term Disability
- Long Term Disability (after tax)
- Health Care Spending Account
- Dependent Child Care Spending Account

NOTE: As a new employee, staff are guaranteed coverage for the benefit options listed above.

NOTE: Some of the level of benefits above require medical underwriting to determine eligibility. Deductions will begin when the option is chosen; however, the premiums will be at the level that does not require the medical underwriting. Once the medical underwriting is approved, then the deductions will be increased to the approved level and the additional premiums will have to be recouped from the employee.

B. Georgia Breeze is the vendor who manages the flex benefit data for the state of Georgia.

2214 Deferred Compensation

- A. The State of Georgia Deferred Compensation Plans are available to all State employees (full time, permanent or temporary).
- B. The plans for which employees are eligible:
 - Pre-Tax - 401K, GSEPS and 457
 - After-Tax - 401K ROTH, GSEPS ROTH and 457 ROTH
- C. To authorize payroll deductions for the Deferred Compensation Plan, an employee must login to the Georgia Breeze website and signup for the desired deferred compensation plans.
- D. The employee is responsible for completing the Beneficiary Election Information on-line.
- E. To change or cancel deductions, an employee must login into the Georgia Breeze website and make the necessary updates that will be transmitted to payroll via the Deferred Comp reports nightly.
- F. For questions from an employee on how to receive a disbursement of their funds, they must contact GA BREEZE.
- G. In the event an employee passes, their beneficiary will need to reach out to GA BREEZE to inquire on how to have the funds disbursed.
- H. If eligible, the 457 Plan allows for “Catch-up Deferral”. This allows the employee to double the normal deferred limit for the three (3) years prior to retirement. Please reach out to GA BREEZE or ERS for assistance.
- I. Employees who have a break in state employment, and withdraw retirement funds, may purchase eligible prior state employment service time with deferred compensation funds. Please seek assistance from the Employee Retirement System for Georgia (ERS).
- J. As an employee approaches retirement, it may be permissible to invest some or all Terminal Leave Pay in the Deferred Compensation Plans. The determining factor depends on the amount invested prior to retirement. You will need to contact your ERS representative who can calculate the amount of Terminal Leave pay that can be invested. The funds invested must be through a payroll deduction on the employee’s final check. This action offers the advantage of deferring taxes on the Terminal Annual Leave payout. The employee will need to provide payroll with the necessary form (PSR 11-23) which indicates how much will be withheld from their final check.
- K. Deferred Compensation deductions are made from employees’ payroll checks on a semi-monthly basis and must be remitted to the Deferred Compensation provider semi-monthly.

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NOTE: FICA and Medicare Taxes must be paid on deductions for deferred compensation, BUT FEDERAL AND STATE TAXES ARE DEFERRED.

2215 Credit Unions

- A. The following is a list of the state approved credit unions that an employee may make payroll deductions to:
- Atlantic Postal Credit Union
 - Georgia United Credit Union
 - Central State Hospital Credit Union
 - Richmond Community Federal Credit Union
 - Robbins Credit Union
 - Rose City Credit Union
 - Southeastern Credit Union
 - Savannah Postal Credit Union
 - Southern Federal Credit Union
- B. To authorize payroll deductions for the state approved Credit Unions, an employee must:
1. Be a member of the Credit Union
 2. Submit an Authorization for Payroll Deduction Form from their Credit Union to their payroll office
 3. The authorization form must be signed by the employee and must specify the amount to be deducted and the date as to when deductions are to begin.
- C. Should an employee desire to change or cancel their payroll deduction from a state approved Credit Union, a written notification should be submitted to the payroll office specifying the date the payroll deductions are to be discontinued. The employee will also need to provide a copy of the written notification to their Credit Union.

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2216 Miscellaneous Agency Optional Insurance Plans

A. The insurance companies and corresponding products listed below are the only approved plans, outside of the State’s Flexible Benefit Plans, as of January 1, 1986.

1. American Family Life Assurance Company (AFLAC)
 - a. Cancer Insurance
 - b. Life
 - c. Intensive Care
2. Chesapeake Life Insurance – **no new enrollment allowed**
 - a. Life Insurance
3. Colonial Life Insurance – **no new enrollment allowed**
 - a. Life
 - b. Cancer
 - c. Short Term Disability
 - d. Accident
 - e. Critical Illness

B. Even though a company may have been doing business on January 1, 1986 and **was** therefore “grand fathered” in, the rule limits the continuation of optional plans to the same type benefits. In other words, a company selling a life insurance product on January 1, 1986 may not later add a cancer supplemental product.

C. To authorize payroll deductions, the vendor or employee must:

1. Vendor must submit the authorization form to the Payroll Office to initiate deductions.
2. Vendor must submit the proper authorization form to payroll to make any changes in coverage.
3. Employee must submit in writing a request to cancel a policy to the payroll office as well as to the insurance carrier to discontinue payroll deductions.

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2217 Charitable Contributions

- A. O.C.G.A. 45-20-50 establishes the Charitable Contributions Program under the supervision of the State Personnel Board. There is an annual educational campaign during which employees are given the opportunity to contribute to eligible charities through payroll deduction.
- B. The State Personnel Board decides which charities are eligible to participate and the dates of the educational campaign. DOAS will send a file to the DFCS Field Fiscal Services Unit Manager over payroll each January and they will either have SMI load the deductions or send the list out to payroll to add manually.
- C. Employees are allowed to choose monthly deductions that will be taken the last pay period of the month. Minimum deductions must be at least one dollar (\$1) and must extend 12 consecutive months.
- D. Deductions are for one calendar year, beginning in January following the completion of the annual educational campaign.
- E. All employees are given the opportunity to sign up for State Charitable Contributions during Open Enrollment.
- F. Deductions are cancelled upon termination, resignation, or retirement of the employee.
- G. The employee through written notice to the payroll office may also cancel deductions with a 30-day notice.

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2218 Employees' Associations

- A. O.C.G.A. 45-7-3 and the “Provisions for the Administration of Voluntary Salary Deductions” (adopted July 5, 1994 by the State Merit System), provide that the Service Employees International Union (SEIU) and Georgia Professional Human Services Association (GPHSA) qualify as organizations for which voluntary salary deductions can be made.
- B. To initiate enrollment in SEIU or GPHSA, the employee will need to complete and submit the appropriate authorization form.
- C. Once payroll deductions begin, deductions will continue unless payroll is notified in writing by the employee.
- D. Legal provisions regarding the administration of dues for employee associations require that an administrative fee of one percent be collected by County Departments on the total payroll deductions for employee associations.

NOTE: Before the books are closed on June 30th, the balance in this account should be reclassified to Other Operating Expenses (627.106). The general journal entry for the reclassification will be:

DEBIT	229.021
CREDIT	627.106

- E. The dues for SEIU or GPHSA are deducted on the end of month payroll check.

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2219 Payroll Exceptions

A. Overpayments (OHRM Personnel Policy #807 Sept 2019)

NOTE: Regardless if the overpayment was the employer's or the employee's fault, all overpayments must be recouped.

1. Notification of an Overpayment for Active Employees.
 - a. When a payroll overpayment occurs, the Regional Accounting - Payroll office will send the initial written notification to active employees.
 - b. Active employees will be given ten (10) days from the date of written notification to respond to their respective regional accounting office.**
 - c. Active employees will have the option to establish a repayment arrangement when a payment of the amount due would create a financial hardship. The size and frequency of installment payments should bear a reasonable relation to the size of the overpayment and the ability to pay. **When possible, the total amount should be recouped before the fiscal year end.**
 - d. Deductions for salary offset for active employees will be made from regular earnings, not to exceed 15% of gross pay, except when a greater percentage may be deducted upon employee's written consent.
 - e. Deductions will be taken each pay period and can be no less than \$50 without special permission from the Field Fiscal Services Unit Manager over payroll.
 - f. Employees that fail to contact the payroll office by the deadline date will be denied consideration of the installment repayment plan and are subject for the full amount owed.
 - g. If an active employee leaves the DFCS office before the overpayment is collected, deductions can be taken from the last regular paycheck or any final terminal pay. If these deductions do not cover the overpayment, follow instructions for collecting from an inactive employee.
2. Notification of an Overpayment for Inactive Employees.
 - a. When a payroll overpayment occurs, the Regional Accounting - Payroll office will send the initial written notification to inactive employees.
 - b. Inactive employees will be given thirty (30) days, from the date of the written

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notification to respond.

- c. Inactive employees, who fail to respond to initial notification, or otherwise fail to cooperate in the restitution process, will be contacted by the DHR Legal Services Office, and appropriate collection proceedings will be initiated, as necessary.
 - d. Unused accrued annual leave and FLSA Comp Time will offset the overpayment of an inactive employee. If the amount of accrued annual leave and FLSA Comp Time does not cover the debt, the former employee will be required to submit payment for the difference.
3. As payments are received, they will be posted against the Payroll Recoupment Account established in the payroll module.
 4. The reimbursement of overpayments will be adjusted in the current quarter's 941. If the employee is no longer employed with DFCS, and the reimbursement of the overpayments is for a prior calendar year, then a 941-X for the 4th quarter and a W2-C will need to be completed.

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2220 Travel Exceptions

- A. The County Department can authorize a travel advance. The Travel Advance Authorization Form (Form 727) must be submitted and approved by the local approving authority prior to receiving travel funds or renting an Enterprise Vehicle. (See DFCS Field Travel Policy 2020 – under the Information Section on the FFS Website - ffs.dhs.ga.gov).
- B. The employee will submit their Employee’s Travel Statement (Form 726) so that it can be reviewed for accuracy and completeness. All required receipts must be attached to verify the expenses on the travel statement.
- C. Once the Travel Statement has been checked and the correct amount due to the state is determined, these funds will be recouped from the employee’s next payroll check. If an employee terminates DFCS employment prior to refunding the agency, the county should ensure that payroll and travel are notified in writing so that they know to reduce the employee’s last paycheck by the amount of outstanding travel advances or rental car expenditures prior to the employee’s departure.
- D. If recoupment is not possible from the employee’s final terminal leave check (e.g., individual is no longer employed by the agency), the travel unit will contact the former employee in writing about the overpayment before legal action is taken.
- E. For further assistance, contact the DFCS Field Fiscal Services Unit Manager over Travel or DFCS Legal Services Office.

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2221 Reinstatement of Terminated Employees/Unemployment and Wage Substitutes

A. There may be situations in a County Department when a dismissed employee must be reinstated. If this occurs, OHR will need to provide the following information to payroll:

1. A file will be established for each reinstated employee to include all worksheets, correspondence and personnel actions regarding the individual.
2. The employee must execute a notarized statement informing the County Department of unemployment benefits or wages from any source that were received during the period of dismissal. If wages were received, a statement from the employer should be attached. The statement should include the name and address of the employer, the dates of employment and the gross amount of wages received. If no unemployment benefits or wages were received, the employee must execute a notarized statement to this effect.
3. A letter will be prepared and sent to the Department of Labor requesting a Statement of Unemployment Compensation paid during the period in question.
4. Upon receipt of the Statement of Wages and/or Unemployment Benefits, Payroll will prepare a worksheet indicating the wages the employee received during the period of dismissal and the amount the employee would have earned from the County Department. This information will be used to determine if an amount is due the employee.
5. In determining if back pay is due the employee, the entire amount of unemployment benefits and/or wages received during the period of dismissal must be deducted.

NOTE: Wages received during periods of ‘suspension without pay’ are not to be used to determine if back pay is due an employee.

B. Calculating the amount of Back Pay

1. To determine the back pay due an employee, first determine the amount the employee should have been paid. In determining the amount that is to be paid the employee, the following information is to be used:
 - a. Calculate the number of days or months, if applicable, the employee would have been in pay status each pay period.
 - b. If the employee received terminal leave pay, the County Department will need to recoup the full amount and reestablish the employee’s leave balances.

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- c. If the employee received payment for holidays or FLSA compensatory time, those payments will not be recouped.
- 2. The following deductions are required on wages paid or entitled to the employee:
 - a. FICA and Medicare
 - b. Federal Tax
 - c. State Tax
 - d. Retirement
- 3. Any insurances that were active, same plan year, during employment should be withheld - Health Insurance, Flexible Benefits, etc.
- 4. Child support wage assignments should be reactivated upon the employee's return but should not be included in the reinstatement calculation.
- 5. Tax levies and bankruptcies should be reinstated and withheld when calculating the amount due to the employee.
- 6. If a garnishment is still effective at the time the employee returns to work, then withholdings should be made from the amount due the employee. An answer to the Garnishment will have to be prepared for submission to the court. The garnishment should be reactivated for the remaining period of time.
- C. If the net amount constitutes wages owed to the employee then prepare a check to the employee. A letter to the employee explaining the payment should be drafted for the Fiscal Operation Manager's signature. The letter, check and a copy of the spreadsheet will be mailed to the employee. A copy of the letter, the check and worksheets should be maintained in the file.
- D. Unemployment benefits received during dismissal are withheld from the wages due reinstated employee. This amount is remitted to the Department of Labor or DOAS Risk Management, whichever is appropriate.

Note: Employee Retirement System adjustments and general journal entries will need to be completed for each month that is being corrected so that the employee receives their proper retirement credits.

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2222 Forfeited Annual and Sick Leave

How you earn and use Forfeited Leave

- A. Forfeited Annual Leave is earned when an employee's leave balances go over 360 hours.
- B. Forfeited Sick Leave is earned when an employee's leave balances go over 720 hours.
- C. Forfeited leave is never paid, but can be used in the following cases:
 - If at the time of retirement an employee has 960+ hours of Sick, Forfeited Annual and Forfeited Sick Leave this time will count towards additional retirement credits and more retirement income.
 - If the employee exhausts all leave due to an OHR approved absence, the employee can request in writing to their supervisor that their Forfeited Leave be reinstated. The supervisor will review the request and either approve/reject. If approved, the supervisor will forward the request to their OHR Generalist for final approval. The OHR Generalist will prepare a PAR and submit to Payroll/Leave to reinstate the leave as needed.
- D. The employee cannot request to have all of their forfeited leave moved back to their regular leave buckets. An employee can only have what forfeited leave reinstated that is necessary while they are out.
- E. Forfeited leave can only be reinstated as SICK leave.

Employer Contributions for Retirement Credit

- A. The amount due ERS is based on the leave balances and base salary at time of retirement. Payroll staff will complete the computations in the Employees' Retirement System and if any employer contributions are due to be applied to the employee's retirement account, they will process the payment to the Employees' Retirement System.
- B. An ACH draft is due to the Employees' Retirement System (ERS) no later than 10 days after the employee retires.

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2223 Distribution of Payroll Checks

- A. The following procedures are to be used in the distribution of payroll checks. County Departments are to adhere to the INTERNAL CONTROL PROCEDURES with regards to distributing payroll checks. (See Part I, Internal Control System, Check Distribution).
- B. It is now mandatory for all employees to receive their payroll checks either via direct deposit or direct payment card. The only paper checks that should be issued are for:
 - New Employees’ first check
 - Employee who is on LWOP more than two payrolls consecutively
 - Employee and their supervisor who are two weeks or more behind on submitting time sheets
 - Supervisors and their supervisors who are two weeks or more behind on approving time sheets
 - Terminal Annual Leave checks

NOTE: Employees who are on a paper check due to LWOP will not receive their check until the day after payroll, once all time worked has been entered, so that they are paid accurately.

- C. If the county DFCS office has any physical payroll checks due to any of the above reasons, they should follow the procedures below as to when the check may be released to an employee.
 1. Payroll checks may be distributed at the beginning of business on payday to all employees who have accrued leave to cover the remaining work hours in the pay period.
 2. Employees who do not have accrued leave to cover the work hours in the pay period will be provided their check at 2:00 pm on payday provided they remain on duty the remainder of the day. (Exceptions: Employees on 9-hour or 10-hour alternate work schedules or employees on approved leave the day of payday.)
 3. When a request is made to release a payroll check to someone other than an employee (e.g., spouse, child, etc.), the request must be in writing from the employee and approved prior to the time of distribution.
 4. If an employee is to be allowed to pick up their paycheck the day before payday, the Supervisor will need to make arrangements with the person in the county DFCS office responsible for disbursing payroll checks.
 5. Payroll checks must be dated the date of payday unless it is for an employee who is on a paper check due to recurring LWOP issues. Those checks will be dated the next

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business day.

6. Regardless of when an employee is given their paycheck, checks are not to be cashed or deposited until the date of the check. Staff who cash or deposit payroll checks early will be subject to disciplinary action.

2224 Direct Deposit of Payroll Checks

- A. It is now mandatory that all DFCS employees have their payroll either direct deposited or deposited to a direct payment card.
- B. An email to the employee stating that payroll is having to reverse an amount from their Direct Deposit or Direct Payment Card is required.
- C. If reversal of funds is not able to be completed, a repayment agreement will be established.
- D. The only paper checks that should be issued are for:
 - New Employees' first check
 - Employee who is on LWOP more than two payrolls consecutively
 - Employee and their supervisor who are two weeks or more behind on submitting time sheets
 - Supervisors and their supervisors who are two weeks or more behind on approving time sheets
 - Terminal Annual Leave checks