Weekly Status Call

October 17, 2019
October 17, 2019

Session Highlights/Updates
Training Courses

**UGAmart for Beginners Training**
- November 19, 9:00 a.m. – noon
- December 12, 9:00 a.m. – noon
- Register through Training & Development

**What’s New in BPSS in Nov 2019? Training**
- November 18, 1:30 p.m.
- To register, please visit this link: Register

**UGAJobs Training**
- Available to units by request. *Central HR will come to you!*
  - Email hrweb@uga.edu to make the request for your unit.
Training Courses

Project Status Report Training
• The new Payroll Tab will be covered at these sessions. Register via Professional Education Portal (PEP). More info on the SPA webpage.
  • November 13, 2:00 p.m.
  • December 9, 10:30 a.m.

Sponsored Programs (GRASP) Training:
• For all GRASP courses, register with Training & Development.
  • Class 5: Prior Approval, Audits, & Reporting; Wednesday, November 13, 9:00 a.m. - noon
  • Class 6: Special Topics; Tuesday, December 3, 9:00 a.m. - noon
Manage Faculty Events Additional Posts: Refresher Training

- October 18, 2019, 10:30 a.m. – noon (Caldwell Hall, Room 410)
  - Register [here](#)
- October 25, 2019, 10:00 a.m. – noon (Caldwell Hall, Room 410)
  - Register [here](#)
Known Issues are requested to OneSource Business Analysts through Jira and then posted to the Known Issues website for Finance.
Campaign for Charities

Supports more than 1,100 local charities throughout Georgia

2019 Goals:
- 15% Participation
- $400,000 Total Contributions

Participate:
- Return paper form to unit representative OR
- Via OneUSG Connect portal and select the “Make SCCP Contribution” button.

Access the [UGA Charities website](#) for more information.
October 17, 2019

Financials, Budgets, Reporting
• UGA Foundation has updated their policies and procedures and are now available for review on the UGA Foundation website.

• Employees should review the new website and familiarize themselves with the new policies and procedures
Procurement
How to do Business with UGA Workshop

- Understanding types of purchasing
- Purchasing methods
- Federal subcontracting opportunities
- 40 or more small, minority and women-owned businesses in attendance whom departments can meet for specific types of goods and services they might need.

- Contact: Bart Njoku-Obi, Office of Minority Business Development
  - 470-268-5793 or bnjoku-obi@georgiasbdc.org

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| October 24 | 10:00 a.m. - noon | UGA Gwinnett Campus SBDC  
2530 Sever Road  
Lawrenceville, GA |
Accounting

GL Journal Documentation

- Please Provide Supporting Documentation for ALL Entries
  - Attached documents should reflect the entry being made.
  - A good rule of thumb would be to include an electronic copy of whatever you used in creating the journal entry.
  - Intra-university charges (tickets): invoices should be attached that equal the revenue amount being credited
  - Correcting/moving a transaction: supporting documentation that shows where the transaction originally posted
  - Examples of supporting documentation:
    - UGA_GL_LEDGER_DETAIL query can be provided to show what transaction is being corrected/moved.
    - Any analysis/spreadsheet that was used to determine the amounts included in the journal entry.
    - Be concise! A journal entry with numerous documents can be cumbersome and confusing for approvers.
    - If moving prior year payroll charges (Restricted and Sponsored funds ONLY), a Simpler report or Payroll Cost Summary report will need to be attached that shows the employee’s name and the chart string being moved.
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OneUSG Connect, Human Resource, Payroll
Grants Accounting

Project Payroll Encumbrances

• Payroll encumbrances recording incorrectly on a subset of projects occurring only when a position has a future-dated funding change and the project has an end date beyond 6/30/21.

• Experiencing this issue? Contact the OneSource Service Desk (onesource@uga.edu or 706-542-0202, option 2). SPA will implement a temporary workaround.

• USG is working on a permanent fix.
OneUSG Connect

ESS Employee Directory – Known Issue Resolved

• The company directory found in Employee Self Service was down for a brief period and was a Known Issue last week.

• Company Directory is now functioning properly and the Known Issue is marked resolved.
Payroll – Holiday Payroll Planning

Monthly

- No early payroll deadlines for Monthly Employees
- Pay Date will be the last business day of the month in November and December – Be aware that these dates are UGA Holidays
  - November Pay Date: 11/29/2019
  - December Pay Date: 12/31/2019

- All 2019 leave requests for monthly employees must be entered and approved before 9:00 a.m. 12/19/19.
  - Remember the 360 calendar year-end annual leave limit. To ensure annual leave in not lost in error, the leave requests must be entered and approved by the 12/19 deadline
  - No action is needed to adjust balances over 360 – this will be an automatic process
Payroll – Holiday Payroll Planning

Biweekly

- No early payroll deadlines for Biweekly Employees in November
  - Be mindful that the Friday before the end of the pay period (11/29) is a holiday. You may want to adjust your internal approval deadlines for that week.

- Biweekly payroll will be due early in December for the PPE 12/28 due to the UGA Holidays

- Pay Period Ending 12/28
  - Time and Absence approvals due 12/23 and noon. Time and Leave will be batch approved at that time.
    - Estimate time for Pay From Schedule, Manual Time Entry, and Web Clock
    - Kaba Clock employees can continue to clock in/out
  - System will be unavailable from 5:00 p.m. on 12/23 through 7:00 a.m. on 12/24
  - Timesheets cannot be locked, but we ask that only adjustments be made after 12/23 to ensure accurate payroll processing
  - The Reconciliation Report will not be available until 12/27, but alternative reports can be run
    - Reported Time Biweekly, Payable Time Biweekly, Absence Activity
Payroll – Holiday Payroll Planning

Biweekly

• Central Payroll and HR will be working on 12/27 and 12/30 to confirm the payroll
  • Distributed employees should not have to work during this time, but we ask units with employees working over the holiday to provide a contact that can be reached during the holidays to resolve any major errors
• The Shared Services Center will be open from 12/26 - 12/31 and are available to answer questions through the ticketing system
• All 2019 leave requests for biweekly employees must be entered before 10:00 a.m. on 12/20/19
  • Remember the 360 calendar year-end annual leave limit. To ensure annual leave in not lost in error, the leave requests must be in the system by the 12/20 deadline
  • No action is needed to adjust balances over 360 – this will be an automatic process
• Communications Calendar discussion/workshop next week
Payroll
W2 Consent Flyer Available

• New electronic W-2 consent flyer is available (where?).

• Hard copies will be distributed to each unit for posting in common areas.
Payroll

W2 Consent

• Ensure that employees have the correct *Home* address in ESS.
Accounts Payable/Payroll

Uniforms and Taxable Fringe

• Updated USG Fringe Benefits policy and new account codes for employee clothing/uniforms that accompanied it.
• Each institution needs to establish a business process for tracking clothing purchases and ensuring that the appropriate taxable compensation is reported on an employee W-2. How is UGA tracking this as an institution?
• Is this an internal tracking we need to maintain at the departmental level? We need to know how to proceed within our units going forward.

• In addition to the new BPM section, two new expense accounts have been added to the Standardized Chart of Accounts to assist in documenting clothing purchases
  • As this request includes clothing for employees, new USG policy for tracking clothing would apply. Please see BPM Section 5.3.17 Taxable Fringe Benefits published to the USG website (https://www.usg.edu/business_procedures_manual).

**I need more clarification on this. We do staff shirt orders regularly and this is the first time I’ve had issues with the account codes. This is my second time changing the account code for these three payment requests– These are shirts for staff members at the Career Center. We are using a Foundation account to pay for these, but are going through state side for payment (no tax)**
Accounts Payable

Uniforms and Taxable Fringe

Working Condition Fringe Exclusion –

Working condition fringes are generally defined as any property or services provided by an employer that, if paid by the employee, would be deductible as an ordinary and necessary business expense under IRC §§ 162 or 167.

- The Tax Court has established three criteria for the cost of clothing/uniform to be considered an ordinary and necessary business expense:
  - the clothing/uniform is required or essential in the individual’s employment;
  - the clothing/uniform is not suitable for general or personal wear; and
  - the clothing/uniform is not so worn (for general or personal wear).
- An employer’s expense, direct or through reimbursement, in providing employee clothing/uniforms that meet all the above criteria is considered a working-condition fringe benefit and is not includable in employee wages.
Accounts Payable
Uniforms and Taxable Fringe

EXAMPLES of clothing items that may be excluded as working condition fringes:

- Uniforms worn by police officers, health care professionals, delivery workers, letter carriers, transportation workers; chef’s coats; and student athletic uniforms.
- Protective clothing such as safety glasses, hard-hats, work gloves, steel-toed work boots, and other clothing required by OSHA regulations.
- Uniform/clothing that is rented and/or returned to the university and is maintained in a central area where the clothing is issued to the employee. The clothing must be kept and cleaned on university property and reissued on a regular basis. The employee may not assume personal possession of the clothing.
- Uniforms for grounds, maintenance, custodial, farm and field operations and research and food service that meet the characteristics of “torn or stinky” (Madsen v. Commissioner), “bulky, utilitarian in fashion and unsuitable for personal use” (Jackson v. Commissioner) or “dirty and stained” (Cross v. Commissioner).
- Please note that an employment contract requiring certain clothing to be worn does not meet the requirement for job exemption taxable benefit for IRS purposes. Items such as polo shirts, windbreakers, etc. although required by the institution as a uniform would not meet the requirements for job exemption taxable benefit.
Accounts Payable

Uniforms and Taxable Fringe

- **De Minimis Fringe Exclusion**
  De minimis fringe benefits are benefits in which the value is so small in relation to the frequency in which it is provided, that accounting for it is unreasonable or administratively impracticable. For purposes of the de minimis exclusion, the term “employee” means any recipient of a fringe benefit. For USG’s purposes, clothing items of nominal value ($75 or less cumulative annually/calendar year) and provided infrequently (no more than two times per calendar year) may be excluded from taxation as a de minimis fringe benefit.
  
  - If either the value or frequency limits are exceeded, the entire value of the benefit (not just the excess amount) is taxable.
  
  - **EXAMPLES** of clothing items that may be excluded as de minimis fringes:
    - Low-value clothing bearing the University or department name
    - T-shirts provided to employees to wear to promote a campus event
  
  - **An apparel allowance**, or the value of merchandise credit provided to certain employees that allows them to acquire apparel and goods directly from an outside vendor, is a taxable fringe benefit. Please note that the de minimis fringe exclusion above would apply.
  
  - Please note that there must be a specific business purpose for all clothing purchases such as job requirement, safety, etc.
Update to Monthly Payroll Validation

- Hyperlink on the EmplID that opens the Job Data page in a separate window
  - Must have Job Data view access for this to work
- Hyperlink on the Total Gross amount that runs the Monthly Validation w/ EmplID Prompt query to show earnings code(s) in a separate window
- Difference column shows the Difference Between the Comp Rate on Job and the Paycheck; this could indicate when a paycheck is prorated
- Hyperlink to run query for unpaid absences for the individual; this could explain a difference between the Comp Rate on Job and the Paycheck amount
- Hyperlink to run query for individuals that aren’t receiving a paycheck but have an HR Status of Active; this could indicate someone on Short Work Break
- This query should be run only after the pay sheets are created for the month
- If you have Query Viewer access, search for: 180_PY_MO_PAYROLL_VAL_V3
180_PY_MO_PAYROLL_VAL_V3
Update to Monthly Payroll Validation

- Comparison of updated query with current query
- Hyperlinks in ID, Total Gross, and Unpaid Absence Query will run another query for this employee only
- Hyperlink in No Check Query column runs another query based on row-level security for any Active employee without a pay check for this Pay Run ID
Questions/Suggestions/Concerns

Contact Us
onesource.uga.edu
onesource@uga.edu
or
oneusgsupport@uga.edu