



Pay History, LES & Pay Detail & How to Audit Online Pay Periods

Defense Finance and Accounting Service

INDIANAPOLIS PAYROLL OFFICE
Air Force 2019





- Pay Codes
- DODFMR Table 4-2
- Voluntary Deductions
- Order of Precedence
- Pay History
- How Pay History Relates to LES
- Pay Detail
- How to Audit Online Pay Periods





- Understanding Pay Codes
 - ✓ Necessary when analyzing employee pay
 - ✓ Helps to identify underlying pay issue
- Pay Codes identify hours and dollars pertaining to pay





- Pay Type Codes definitions are found at:
 - ✓ DCPS User Manual
 - https://dfas4dod.dfas.mil/systems/dcps/consolid/Manuals/userManual_20181228.pdf
 - Section H Reference Guides/Job Aids, Chapter 1 General System Information, Type Codes, Page 4599 (H1-101 thru H1-124)
 - ✓ APAN
 - <https://wss.apan.org/csa/DFASPayroll/Lists/Reference%20Links/AllItems.aspx>
 - Reference Links: Click on 'Valid codes, indicators, and abbreviations'



General Category of Pay Codes



- Reflects general code type category based on 1st position of code

A	Net/Gross pay	P	Final Pay/Lump Sum
C	Credit Hours	Q	Debt Deductions
D	Family Leave	R	Regular
G	Cash Payments	U	Employer Contributions
H	Holiday Work	V	Subject Earnings
J	Miscellaneous Deductions	W	Deductions
K	Leave - Nonpay	X	Deductions
L	Leave - Pay	Y	Entitlements/Awards
N	Night Differential	Z	Other Entitlements
O	Overtime		

- NET/GROSS PAY Codes
 - ✓ identified by 2nd position of code

AA	Gross pay
AB	Net pay
AC	Net - Special Pay
AD	Net - Deceased

AF	Garnishment Net Disposable
AG	Gross Subj to Garnishments
AH	Net Disposable for Government Indebtedness
AI	15% of Government Indebtness Net Disposable
AJ	Child Support/Alimony
AK	Net Disposable for Continuous Tax Levy



Just in Case



- MISCELLANEOUS DEDUCTION Codes
 - ✓ identified by 2nd position of code

JF	Dental
JG	Vision
JJ	Continuous Tax Levy
JM	Flexible Spending Account
JO	PrePaid FEHB Premium Collected
JR	Roth
JV	TSP Catchup contributions
JW	Roth Catchup Contributions



- DEDUCTION Codes
 - ✓ identified by 2nd position of code

WA	CSRS
WB	Medicare
WD	Federal Tax
WE	State Tax
WF	Local Tax
WG	FEHB
WH-WK	FEGLI (Regular + Optional)
WM	OASDI
WP	FERS

- Subject Earnings Codes
 - ✓ identified by 2nd position of code

Type Code	Definition
VB	Earnings subject to <u>CSRS</u> , all
VC	Earnings subject to Federal tax
VD	Earnings subject to State Tax
VE	Earnings subject to Local Tax
VF	Earnings subject to Medicare
VG	Earnings subject to <u>FERS</u> , all
VH	Earnings subject to <u>TSP</u> , all
VI	Earnings subject to <u>OASDI</u>



- LEAVE - NonPay Codes

- ✓ identified by 2nd position of code

KA	Leave Without Pay (LWOP)
KC	Absent Without Official Leave (AWOL)
KG	Military Furlough (LWOP)-Called to Active Duty

- LEAVE - Pay Codes

- ✓ identified by 2nd position of code

LA	Annual Leave
LS	Sick Leave
LH	Holiday Leave





- Section 0401 - **Mandatory deductions**
 - ✓ Required by law, regulation or court order
 - ✓ Include Federal or state income tax, Old-Age Survivors and Disability Insurance (OASDI), Medicare, and Child Support
- DODFMR Table 4-2
 - ✓ http://comptroller.defense.gov/Portals/45/documents/fmr/Volume_08.pdf





Table 4-2: Mandatory Deductions Withheld From Civilian Pay for CSRS and FERS Employees

	WD	WM	WB	WE	WF		
Earnings, Allowances & Incentives	FED. TAX	SOCIAL SECURITY	MEDI-CARE	STATE	CITY/ LOCAL	RET	TSP
1. Premium pay: Sunday, Holiday and Overtime; ZE ZF OZ	YES	YES	YES	YES	YES	NO —	NO —
Standby Duty, Availability Pay, and Administratively Uncontrollable Overtime	YES	YES	YES	YES	YES	YES	YES
2. Basic Pay ★ RA	YES	YES	YES	YES	YES	YES	YES
3. Differentials include Night, Hazardous, Post (nonforeign & foreign), Staffing, Supervisory ★ ND	YES	YES	YES	YES	YES	NO —	NO —
4. Other Differentials: Shift, Environmental, and Tropical	YES	YES	YES	YES	YES	YES	YES

Yes indicates that the Earning, Allowance or Incentive is subject to the specified tax





Table 4-2: Mandatory Deductions Withheld From Civilian Pay for CSRS and FERS Employees

WD WM WB WE WF

Earnings, Allowances & Incentives	FED. TAX	SOCIAL SECURITY	MEDI-CARE	STATE	CITY/LOCAL	RET	TSP
5. Lump-Sum Leave	YES	YES	YES	YES	YES	NO	NO
6. Severance Pay	YES	YES	YES	YES	YES	NO	NO
7. Awards	YES	YES	YES	YES	YES	NO	NO
8. Allowances include Living Quarters, Temporary Quarters Subsistence, Post, Foreign Transfer, Home Service Transfer, Separate Maintenance, Official Residence, Representation, Cuba Benefit	NO	NO	NO	NO	NO	NO	NO

Yes indicates that the Earning, Allowance or Incentive is subject to the specified tax





Table 4-2: Mandatory Deductions Withheld From Civilian Pay for CSRS and FERS Employees

	WD	WM	WB	WE	WF		
Earnings, Allowances & Incentives	FED. TAX	SOCIAL SECURITY	MEDI-CARE	STATE	CITY/ LOCAL	RET	TSP
9. Other Allowances:							
a. Non-foreign Cost-of-Living	NO	NO	NO	*	*	NO	NO
b. Physicians Comparability	YES	YES	YES	YES	YES	YES	YES
c. Remote Site	YES	YES	YES	*	*	NO	NO
d. Danger Pay	YES	YES	YES	YES	YES	NO	NO
10. Recruitment, Relocation, and Retention Incentives	YES	YES*	YES	YES	YES	NO	NO
11. Separation Incentive Pay	YES	YES	YES	YES	YES	NO	NO

Yes indicates that the Earning, Allowance or Incentive is subject to the specified tax





- Processed at the employee's request
- Require written authorization from the employee prior to deduction
- Includes
 - ✓ Health and Life insurance
 - ✓ Flexible Spending Account (FSA) contributions
 - ✓ Thrift Savings Plan (TSP) contributions
 - ✓ Long Term Care Insurance
 - ✓ Dental & Eye Insurance (J deductions)





- The Office of Personnel Management (OPM) has issued policy guidance to standardize the order of precedence for processing mandatory and voluntary deductions when gross pay is NOT sufficient to permit all deductions
- Link to the OPM Memorandum:
- [OPM Memorandum: Order of Precedence Link](#)





- Pay History reflects entries interfaced to an employee's record via SF50 actions and/or Time & Attendance
- Pay History displays
 - ✓ All monies included in Gross Pay (AA)
 - ✓ All Employer Contributions ('U' codes)
 - ✓ All Earnings that are subject to taxes ('V' codes)
 - ✓ All Employee Voluntary & Involuntary Deductions
 - ✓ Employee Net Pay (AB)
- Prior year retro monies paid & taxed in current pay period



Pay History Example 1 - No Debt



MASTER PAY HISTORY

EMPLOYEE ID XXX XX XXXX NAME DOE JOHN D

PPE DATE 02 26 11

ADJ	ADJ SEQ	CD/	RSN				
DT EFF	IDC NUM	ALW	HOURS	AMOUNT	IDC	IDENTIFICATION	PAYEE
		AA		2,974.40	A 8.0.0	204	0 4 05 P
		AB		2,090.36			314074269
		RAN	80.00	2,690.40			FBBB
		AF		1,836.36	AH	1836.36 AI	275.45
		AG		2,690.40	AJ	1836.36 AK	1836.36
		UCN		314.78	K		FBBB
		UDN		26.90	K		FBBB
		UFN		39.01			FBBB
		UGN		5.48			FBBB
		UIN		107.62	K		FBBB
		UJN		166.81			FBBB

‘U’ Codes Identify Agency Contributions

UC -FERS-AII, UD -TSP Basic, UF-Medicare,

UG-FEGLI, UI -TSP, UJ -OASDI



Example 1 - No Debt



MASTER PAY HISTORY

EMPLOYEE ID	XXX XX XXXX	NAME	DOE JOHN D	PPE DATE	02 26 11
ADJ	ADJ SEQ	CD/		RSN	
DT EFF	IDC NUM	ALW HOURS	AMOUNT	IDC	IDENTIFICATION PAYEE
	VGN		2,421.36	RR	
	VFN		2,690.40		FBBB
	VGN		2,690.40		K
	VHN		2,690.40		K
	VIN		2,690.40		FBBB

Employee Wages Subject to - 'V' Codes
 VC - Federal Tax, VF- Medicare, VG - FERS,
 VH -TSP, VI -OASDI



Example 1 - No Debt



MASTER PAY HISTORY									
EMPLOYEE ID XXX XX XXXX					NAME DOE JOHN D			PPE DATE 02 26 11	
ADJ	ADJ SEQ	CD/	RSN						
DT EFF	IDC NUM	ALW	HOURS	AMOUNT	IDC	IDENTIFICATION	PAYEE		
		WBN		39.01					
		WDN		400.53	R	S01		FED	
		WHN		10.95		4			
		WMN		112.99			FEGLI		
		WPN		21.52				K	
		XQ		30.00	0030				
		XVN		269.04				KT	
		YCA		284.00					FBBB

N=Non- Allowance →
 → A=Allowance
 ←

Employee Deductions - W & X Codes
 WB - Medicare, WD - Federal Tax, WH - FEGLI,
 WM - OASDI, WP - FERS, XQ – Charity, XV – TSP
 YC Code: Cost of Living Allowance



Example 1 Calculation of subject to FED



- Calculate Subject to Federal (VC)
 - ✓ Add all earnings subject to federal tax per DODFMR Vol 8 Chapter 4, table 4-2 that the employee is receiving
 - ✓ Deduct pretax health benefits and pretax TSP
- VC: \$2690.40 (RA) minus \$269.04 (XV) = \$2,421.36
 - ✓ VC is then utilized to determine Federal withholding tax (WD)




Example 1 - No Debt




- Calculate Gross to Net

- ✓ AA Gross Pay: RA \$2,690.40 + YC \$284.00 = \$2,974.40

- ✓ Subtract Employee Tax Withholdings & Deductions

Code	Description	Amount
WB	Medicare	39.01
WD	Federal Tax	400.53
WH	FEGLI	10.95
WM	OASDI	112.99
WP	FERS	21.52
XQ	Charity 	30.00
XV	TSP	269.04
TOTAL		884.04

 Charity (XQ)
cannot be recovered
to reduce a Current Year
debt created in the
Current Year

- ✓ AB Net Pay: \$2,974.40 minus \$884.04 = \$2,090.36

Net Amount of Pay



Example 1 Gross to Net – Current Year Debt



- Timecard withdrawal of 80 hours & YC \$284.00
- Recoverable deductions are recouped to reduce debt
- Charity contribution cannot be recouped

Code	Description	Amount
WB	Medicare	39.01
WD	Federal Tax	400.53
WH	FEGLI	10.95
WM	OASDI	112.99
WP	FERS	21.52
XV	TSP	269.04
TOTAL		854.04



Charity (XQ)
cannot be recovered
to reduce a debt

- Employee owes for current year debt
- ✓ $\$2974.40 - \$854.04 = \$2,120.36$

Net Amount of Debt – Current Year Debt



Example 1 – No Debt Leave & Earning Statement (LES)



21.	Current	Year to Date
GROSS PAY	2974.40	14776.80
TAXABLE WAGES	2421.36	11862.72
NONTAXABLE WAGES	284.00	1596.00
TAX DEFERRED WAGES	269.04	1318.08
DEDUCTIONS	884.04	4283.55
AEIC		
NET PAY	2090.36	10493.25

22.	TSP DATA	10%
PPE 02/26/11 LES		

CURRENT EARNINGS

TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
REGULAR PAY	80.00	2690.40	COLA		284.00			

DEDUCTIONS

TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE
CHARITY	0030	30.00	120.00	FEGLI	C0	10.95	53.70
MEDICARE		39.01	191.12	OASDI		112.99	553.59
RETIRE, FERS	K	21.52	105.43	TAX, FEDERAL		400.53	1941.63
TSP SAVINGS		269.04	1318.08				

W & X Codes

LEAVE

TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	ACCRUED YTD	USED PAY PD	USED YTD	DONATED/ RETURNED	CURRENT BALANCE	USE-LOSE/ TERM DATE
ANNUAL	27.00	4.00	16.00	16.00	32.00		11.00	
SICK	56.00	4.00	16.00				72.00	
COMPENSATORY	8.00		8.00	16.00	16.00			
TRAVEL COMP			8.00	8.00	8.00			
HOLIDAY				8.00	16.00			

U Codes

BENEFITS PAID BY GOVERNMENT FOR YOU

TYPE	CURRENT	YEAR TO DATE	TYPE	CURRENT	YEAR TO DATE
FEGLI	5.48	26.87	MEDICARE	39.01	191.12
OASDI	166.81	817.21	RETIRE, FERS	314.78	1542.17
TSP BASIC	26.90	131.79	TSP MATCHING	107.62	527.25

REMARKS

YOUR PAYROLL OFFICE ID NUMBER IS 97380100 - DEPARTMENT OF DEFENSE.
VISIT IRS.GOV FOR INFORMATION ON FREE ELECTRONIC FILING

THIS REPORT CONTAINS INFORMATION SUBJECT TO THE PRIVACY ACT OF 1974 AS AMENDED



Example 2 – Current Year Debt (No Current Pay)



MASTER PAY HISTORY

Current Year

EMPLOYEE ID		NAME		PPE DATE		06 25 16		
ADJ DT	ADJ EFF	SEQ IDC	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
			AA		-250.96	A 10.0.j	076	2 4 13 7
			AB					
			AF			AH	.00 AI	.00
			AG			AJ	.00 AK	.00
			Q1			RAS		00001 01
			UFN					LN
			UJN					LN
			VCN			RR		FED
			VFN					LN
			VIN					LN
			WBN					
			WDN			R	M03	FED

No Current Earnings
Employee is Separated



Example 2 – Current Year Debt (No Current Pay)



Current Year

PPE DATE 06 25 16

MASTER PAY HISTORY

EMPLOYEE ID	NAME												
ADJ DT EFF	ADJ SEQ	CD/	ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION				PAYEE		
05 28 16A N		KA		-80.00								FYI	LN
06 11 16A N		RA		-68.80	-1,541.84	R						FYI	LN
06 11 16A N		RAN		-11.20	-250.96							FYI	LN
06 11 16A N		UFN			-25.99							FYI	LN
06 11 16A N		UJN			-111.15							FYI	LN
06 11 16A N		VCN			-1,792.80	RR						FYI	FED
06 11 16A N		VFN			-1,792.80							FYI	LN
06 11 16A N		VIN			-1,792.80							FYI	LN
06 11 16A N		WBN			-25.99							FYI	
06 11 16A N		WDN			-113.82	R	M03					FYI	FED
06 11 16A N		WMN			-111.15							FYI	

KA = LWOP

R = RETRO
Remaining
Amount Owed

Recoverables
'Offset' Debt

ADJ DT EFF shows
PPE Date of Retroactive Action for RA Debt



Example 2 – Current Year Debt Offset



		DEBT	DEBT BALANCE	
RA		1792.80	1792.80	Beginning Debt Balance
Medicare	WB	(25.99)	1766.81	
Fed Tax	WD	(113.82)	1652.99	
OASDI	WM	(111.15)	1541.84	
Recoverables		(250.96)		
		(250.96)	1541.84	Remaining Debt Balance

Recoverables (Debt Offset) Reduce Debt Balance



Example 2 – Current Year Debt LES



	Current	Year to Date
21. GROSS PAY	-250.96	19205.05
TAXABLE WAGES	-1792.80	17663.21
NONTAXABLE WAGES		
TAX DEFERRED WAGES		
DEDUCTIONS	-250.96	2450.50
AEIC		
NET PAY		16754.55

Negative Retro of \$250.96 is not taken from Net Pay

CURRENT EARNINGS									
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE
RETROACTIVE EARNINGS									
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT				
REGULAR PAY	-11.20	-250.96							

Negative Retroactive Earnings is always the Debt Offset

DEDUCTIONS									
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE		
DEBT ROUTINE	Q1	-111.15	1095.12	MEDICARE		-25.99	256.12		
OASDI	WM	-111.15		TAX FEDERAL		-113.82	1099.26		

Pay Deductions will always display in Deductions Block

LEAVE					
TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	ACCRUED YTD	USED PAY PD	USED YTD
ANNUAL	23.25	4.00	36.00		7.50
SICK	17.00	4.00	36.00		49.00
HOLIDAY					16.00

BENEFITS PAID BY GOVERNMENT FOR YOU						
TYPE	CURRENT	YEAR TO DATE	TYPE	CURRENT	YEAR TO DATE	
MEDICARE	-25.99	256.12	OASDI	-111.15	1095.12	

REMARKS

YOUR PAYROLL OFFICE ID NUMBER IS 97380500 - DEPARTMENT OF DEFENSE.
INDEBTEDNESS COLLECTED FROM RETROACTIVE EARNINGS AND/OR ADJUSTED DEDUCTIONS.
RETROACTIVE PERSONNEL DATA PROCESSED.
 THE BASIC OT RATE IN BOX 6 IS YOUR BASE HOURLY RATE IN BOX 5 TIMES 1.5; HOWEVER, YOUR ACTUAL OT RATE FOR ANY GIVEN DAY CAN BE AFFECTED BY SHIFT OR OTHER PREMIUM PAY



Example 3 – Prior Year Debt Created in Current Year



MASTER PAY HISTORY

Current Year

EMPLOYEE ID		NAME		PPE DATE		05 14 16	
ADJ	ADJ SEQ	CD/		RSN			
DT EFF	IDC NUM	ALW	HOURS	AMOUNT	IDC	IDENTIFICATION	PAYEE
		WHN		7.65	7		
		WJN		86.24	7		
		WKN		8.10	7		
		WL		150.00	128453907		314074269
		WMN		102.92			
		WPN		14.79			K
		XR		20.00	KV1A	AFGE	KV1
		ZEN	8.00	46.24			DDAAFG
		ND	-2.00	-4.60	R		DDAAFG
		ZE	-8.00	-45.92	R		DDAAFG

Prior Year

10 17 15A N
10 17 15A N

R = RETRO
Remaining
Amount Owed

No Recoverables to Offset Prior Year Debt
Employee Will Owe \$4.60 + \$45.92 = \$50.52



Example 3 – Prior Year Debt Created in Current Year LES



CURRENT EARNINGS

TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT
REGULAR PAY	80.00	1848.80	SUNDAY PREM	8.00	46.24			

DEDUCTIONS

TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE
ALLOTMENT, SV	(1)	150.00	1650.00	FEGLI	U3	7.65	83.85
FEGLI OPTNL	BC	94.34	1064.94	FEHB	423	180.25	2010.13
MEDICARE		24.07	274.75	OASDI		102.92	1174.81
ORG/UNION	KV1A	20.00	220.00	RETIRE, FERS	K	14.79	162.49
TAX, FEDERAL		169.02	1962.12	TAX, STATE	VA	83.92	962.62
DENTAL		42.00	460.38	VISION		12.69	139.59

LEAVE

TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	ACCRUED YTD	USED PAY PD	USED YTD	DONATED/ RETURNED	CURRENT BALANCE	USE-LOSE TERM DATI
ANNUAL	47.50	8.00	72.00	32.00	75.50		44.00	
SICK	19.50	4.00	36.00	8.00	51.50		4.00	
HOLIDAY					16.00			
ADMIN					24.00			

BENEFITS PAID BY GOVERNMENT FOR YOU

TYPE	CURRENT	YEAR TO DATE	TYPE	CURRENT	YEAR TO DATE
FEGLI	3.83	41.97	FEHB	461.02	5046.32
MEDICARE	24.07	274.75	OASDI	102.92	1174.81
RETIRE, FERS	253.29	2782.89	TSP BASIC	18.49	203.15

REMARKS

YOUR PAYROLL OFFICE ID NUMBER IS 97380500 - DEPARTMENT OF DEFENSE.
 NOTE THAT BLOCK 7 NOW INCLUDES MARKET PAY, WHICH IS PAYABLE ONLY TO THOSE ELIGIBLE FOR THE ENTITLEMENT. OTHERWISE, LOCALITY PAY WILL CONTINUE TO BE DISPLAYED.
 APRIL IS SEXUAL ASSAULT AWARENESS AND PREVENTION MONTH (SAAPM)
 THE ARMY'S THEME IS: "SEXUAL ASSAULT. SEXUAL HARASSMENT. NOT IN OUR ARMY"
 GO TO WWW.PREVENTSEXUALASSAULT.ARMY.MIL FOR MORE INFORMATION ON THE ARMY SHARP PROGRAM.
 PRETAX FEHB EXCLUSION \$ 180.25
RETROACTIVE TIME AND ATTENDANCE ADJUSTMENTS PROCESSED. ←
 THE BASIC OT RATE IN BOX 6 IS YOUR BASE HOURLY RATE IN BOX 5 TIMES 1.5; HOWEVER, YOUR ACTUAL OT RATE FOR ANY GIVEN DAY CAN BE AFFECTED BY SHIFT OR OTHER PREMIUM PAY

No Monies Collected from Current Pay

Employee sent Debt Letter

THIS REPORT CONTAINS INFORMATION SUBJECT TO THE PRIVACY ACT OF 1974 AS AMENDED

Remarks show

◀ 'Retroactive Time and Attendance Adjustments Processed'



Debt Type 'Q' Collections



Debt Type	Description/Example
Full Due Process Debts	Require a debt letter. Require a minimum of 30 days to repay debt in full before involuntary collections begin
Coded as Deduction Code	QA - Full Due Process <u>Current Year</u> Debt Created in <u>Current Year</u> QB - Full Due Process <u>Prior Year</u> Debt Created in <u>Current Year</u> QC - Full Due Process <u>Prior Year</u> Debt Created in <u>Prior Year</u> QD - Full Due Process FEGLI Debt QE - Full Due Process FEHB Debt
Routine Debts DCIADEBTS	Debt Collection Improvement Act of 1996 authorized collections without due process under the following circumstances Debts created for any timeframe that debt gross total is LESS THAN \$50 Debts created for any amount incurred within last four pay periods Employee receives notification on LES only Debts immediately collect on creation at 15% of Net Disposable Income
Coded as Deduction Code	Q1 - Routine <u>Current Year</u> Debt Created in <u>Current Year</u> Q2 - Routine <u>Prior Year</u> Debt Created in <u>Current Year</u> Q3 - Routine <u>Prior Year</u> Debt Created in <u>Prior Year</u> Q4 - Routine FEGLI Debt Q5 - Routine FEHB Debt



Example 4 – Current Year Debt Collection from Retro



MASTER PAY HISTORY

EMPLOYEE ID		NAME		PPE DATE		06 02 12		
ADJ DT	ADJ EFF	SEQ IDC	CD/ ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
			AA		1,058.99	A 9.0.f 68		1 1 12 C
			AB					
			KG	80.00				W8AVAA
			AF		1,174.45	AH 1372.93	AI 205.94	←
			AG		2,233.44	AJ 1174.45	AK 1174.45	
			JU		198.48	105 R120120311	001	
			Q1		-1,174.45	I RA		00001 01
			UCN				N	W8AVAA
			UFN		-5.75			W8AVAA
			UGN					W8AVAA
			UHN		414.35	105		W8AVAA
			UJN		-24.61			W8AVAA

Q1 = Routine Debt Collection

AI = 15% of Net Disposable Income

No Current Pay – Employee is KG (LWOP) called to Active Duty
 \$1,174.45 is applied to Debt Module Debt Seq #01, LOA 1



Example 4 - Current Year Retro Debt Collection LES



MASTER PAY HISTORY										
EMPLOYEE ID		NAME				PPE DATE				
						06 02 12				
ADJ DT	ADJ EFF	SEQ IDC	CD/ NUM	ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION		PAYEE
05	05	12A	N	RAN	72.00	2,233.44		Gross Retro		YYY W8AVAA
05	05	12A	N	KG	-72.00					YYY W8AVAA
05	05	12A	N	UCN		332.78	N			YYY W8AVAA
05	05	12A	N	UDN		22.34	N46			YYY W8AVAA
05	05	12A	N	UFN		32.39				YYY W8AVAA
05	05	12A	N	UIN		89.33	N46			YYY W8AVAA
05	05	12A	N	UJN		138.48				YYY W8AVAA
05	05	12A	N	VCN		2,099.43	RR			YYY FED
05	05	12A	N	VDN		2,099.43				YYY IN
05	05	12A	N	VFN		2,233.44				YYY W8AVAA
05	05	12A	N	VGN		2,233.44				YYY N
05	05	12A	N	VHN		2,233.44				YYY N

0005 PRESS F2 FOR ADDITIONAL INFORMATION
 0036 PRESS F3 FOR PREVIOUS INFORMATION
 0033 PRESS F12 TO GO TO SCREEN FOR MASTER TIME HISTORY

Retroactive monies processed on PPE 6/2/12 for PPE 5/5/12
 Current Year retro monies are applied to the Current Year Debt



Example 4 - Current Year Retro Debt Collection LES



17. Tax	Marital Status	Exemptions	Add'l	18. Tax	Marital Status	Exemptions	Add'l	Taxing Authority	19. Cumulative Retirement	20. Military Deposit	
FED	S	0	20						FERS: 2208.53		
IN	S	P0/D00	10								
21.		Current	Year to Date	22.							
GROSS PAY		1058.99	15639.45								
TAXABLE WAGES		1702.47	13470.34								
NONTAXABLE WAGES		396.96	992.40								
TAX DEFERRED WAGES		134.01	923.18								
DEDUCTIONS		2233.44	7188.35								
AEIC											
NET PAY			9625.55								
RETROACTIVE EARNINGS Show Positive Earnings for Prior PPE											
CURRENT EARNINGS											
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	AMOUNT	
RETROACTIVE EARNINGS											
TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	HOURS/DAYS	AMOUNT	TYPE	AMOUNT	
REGULAR PAY	72.00	2233.44									
DEDUCTIONS											
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE
DEBT, ROUTINE	Q1	1174.45	1174.45	FEGLI	C0		80.40				
FEHB	105	198.48	595.44	MEDICARE		26.64	208.71				
OASDI		77.13	604.53	PRE FEHB COL		198.48	396.96				
RETIRE, FERS	N	17.86	123.08	TAX, FEDERAL		330.57	2520.12				

Regular Pay \$2,233.44 less Other Deductions \$1,058.99 =
Q1 Collection \$1,174.45
No Net Pay



Example 4 - Current Year Retro Debt Collection LES



TYPE	PRIOR YR BALANCE	ACCRUED PAY PD	LEAVE		USED YTD	DONATED/ RETURNED	CURRENT BALANCE	USE-LOSE/ TERM DATE
			ACCRUED YTD	USED PAY PD				
ANNUAL	69.60		36.00				105.60	
SICK	193.40		24.00		136.00		81.40	
COMPENSATORY	13.00		18.00				31.00	
MILITARY			120.00		80.00		40.00	
HOLIDAY					24.00			
LWOP					144.00			
MIL LWOP				80.00	320.00			

BENEFITS PAID BY GOVERNMENT FOR YOU						
TYPE	CURRENT	YEAR TO DATE	TYPE	CURRENT	YEAR TO DATE	
FEGLI		40.24	FEHB	414.35	3314.80	
MEDICARE	26.64	208.71	OASDI	113.87	892.40	
RETIRE, FERS	332.78	2292.52	TSP BASIC	22.34	153.88	
TSP MATCHING	89.33	615.42				

REMARKS

\$ 1174.45 COLLECTED THIS PAY PERIOD FOR A \$ 1985.28 (LESS AMT APPLIED LEAVES A REMAINING BALANCE \$ 253.53) TIME & ATTENDANCE CORRECTION DEBT IN ACCORDANCE WITH DEBT COLLECTION IMPROVEMENT ACT OF 1996. PAYROLL OFFICE CUSTOMER SERVICE DESK (800)538-9043 DSN (699).

YOUR PAYROLL OFFICE ID NUMBER IS 97380800 - DEPARTMENT OF DEFENSE.
 APPLY FOR THE FEDERAL LONG TERM CARE INSURANCE PROGRAM (FLTCIP) ANYTIME! YOU DON'T HAVE TO WAIT FOR AN OPEN SEASON. FEDERAL FAMILY MEMBERS CAN APPLY FOR FLTCIP COVERAGE ANYTIME USING THE FULL UNDERWRITING APPLICATION. TO APPLY NOW, VISIT WWW.LTCFEDS.COM
 NOMINATIONS NOW OPEN FOR THE ARMY SENIOR ENTERPRISE TALENT MANAGEMENT PROGRAM FOR GS-14/15 EMPLOYEES. SETM INCLUDES SSC, DSLDP, SETM-TDY AND ARMY ENTERPRISE POSITION OPPORTUNITIES. FOR INFORMATION GO TO WWW.CWT.ARMY.MIL AND CLICK SETM LINK. OR CALL 703-692-3929.

PRETAX FEHB EXCLUSION \$ 396.96
 PREPAID FEHB PREMIUM DEBT COLLECTED.
 RETROACTIVE ADJUSTMENT(S) FOR HEALTH BENEFITS PROCESSED.
 RETROACTIVE TIME AND ATTENDANCE ADJUSTMENTS PROCESSED.

THIS REPORT CONTAINS INFORMATION SUBJECT TO THE PRIVACY ACT OF 1974 AS AMENDED

Remarks Section Shows:
 Indebtedness and Prepaid FEHB Premium



Example 5 – QB Debt Collection – Pay History



MASTER PAY HISTORY

EMPLOYEE ID		NAME				PPE DATE 04 16 16			
ADJ DT	ADJ EFF	ADJ SEQ IDC	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE	
			AA		688.41	A 10.0.j 072		2 2 08 Y	
			AB		479.54			021000089	
			RAN	48.00	775.68			LP	
			AF		494.54	AH	581.81 AI	87.27	
			AG		775.68	AJ	494.54 AK	494.54	
			QB		-87.27	RA	Debt Module seq#02 LOA #01		00002 01

QB Debt Collection

QB - Full Due Process Prior Year Debt Created in Current Year



Example 5 – QB Debt Collection – LES



DEDUCTIONS				DEDUCTIONS			
TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE
DEBT, FULLDUE	QB	87.27	87.27	FEGLI	C0	3.45	27.45
MEDICARE		11.24	97.62	OASDI		48.09	417.42
ORG/UNION	MXQA	15.00	120.00	RETIRE, FERS	K	6.21	52.90
TAX, FEDERAL		82.04	734.14	TAX, STATE	NY	19.57	186.85
TSP SAVINGS		23.27	194.62				

REMARKS

→ \$ 87.27 COLLECTED THIS PAY PERIOD FOR A \$ 159.44 (LESS AMT APPLIED LEAVES A REMAINING BALANCE \$ 68.53) TIME & ATTENDANCE CORRECTION DEBT IN ACCORDANCE WITH 5 U.S.C. 5514. PAYROLL OFFICE CUSTOMER SERVICE DESK (800)729-3277 DSN (699).
 YOUR PAYROLL OFFICE ID NUMBER IS 97380500 - DEPARTMENT OF DEFENSE.
 TO PROVIDE YOUR EMPLOYMENT AND/OR SALARY INFORMATION TO AN ORGANIZATION (BUSINESS, BANK, CREDIT UNION) OR PERSON, LOGIN TO THE DCPDS PORTAL [HTTPS://COMPO.DCPDS.CPMS.OSD.MIL/](https://COMPO.DCPDS.CPMS.OSD.MIL/), GO TO MYBIZ EMPLOYMENT VERIFICATION, AND EMAIL INFORMATION DIRECTLY TO THE REQUESTOR.
 NOTE THAT BLOCK 7 NOW INCLUDES MARKET PAY, WHICH IS PAYABLE ONLY TO THOSE ELIGIBLE FOR THE ENTITLEMENT. OTHERWISE, LOCALITY PAY WILL CONTINUE TO BE DISPLAYED.
 VISIT IRS.GOV FOR DETAILS ON HOW TO DO YOUR FEDERAL TAXES FOR FREE
 APRIL IS SEXUAL ASSAULT AWARENESS AND PREVENTION MONTH (SAAPM)
 THE ARMY'S THEME IS: "SEXUAL ASSAULT. SEXUAL HARASSMENT. NOT IN OUR ARMY"
 GO TO WWW.PREVENTSEXUALASSAULT.ARMY.MIL FOR MORE INFORMATION ON THE ARMY SHARP PROGRAM.
 THE BASIC OT RATE IN BOX 6 IS YOUR BASE HOURLY RATE IN BOX 5 TIMES 1.5; HOWEVER, YOUR ACTUAL OT RATE FOR ANY GIVEN DAY CAN BE AFFECTED BY SHIFT OR OTHER PREMIUM PAY

QB Debt Collection LES



Example 6 – Q1 Debt Collection – Pay History



MASTER PAY HISTORY

EMPLOYEE ID		NAME		PPE DATE		02 20 16		
ADJ DT	ADJ EFF	ADJ SEQ IDC	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
			AA		2,179.32	A 10.0.j	068	2 4 04 P5
			AB		1,496.71			231381116
			RAN	80.00	2,460.00			JH
			AF		1,590.49	AH	1871.17 AI	280.68
			AG		2,460.00	AJ	1590.49 AK	1590.49
			JF		31.05			T
			JG		6.55			T
			Q1		-12.30	YG	Debt Module	00006 01
			Q1		-268.38	YH	Seq #06 LOA #01 Seq #05 LOA #02	00005 02

Q1 Debt Collection LES
 15% Net Disposable Income (AI) = \$280.68
 Q1 + Q1 = \$280.68



Example 6 – Q1 Debt Collection – LES



DEDUCTIONS

TYPE	CODE	CURRENT	YEAR TO DATE	TYPE	CODE	CURRENT	YEAR TO DATE
DEBT, ROUTINE	→ Q1	280.68	552.98	FEGLI	C0	10.05	40.05
FEHB			63.40	MEDICARE		35.13	149.10
OASDI		150.19	637.52	RETIRE, FERS	K	19.68	78.52
TAX, FEDERAL		213.18	941.84	TAX, LOC OCC	420861		
TAX, LST	420861			TAX, LOCAL	421086		
TSP LOANS	016002G	93.78	375.12	TSP SAVINGS		123.00	490.76
DENTAL		31.05	123.02	VISION		6.55	25.73

REMARKS

→ \$ 268.38 COLLECTED THIS PAY PERIOD FOR A \$ 540.68 (LESS AMT APPLIED LEAVES A REMAINING BALANCE \$ 0.00) ALLOWANCE CORRECTION DEBT IN ACCORDANCE WITH DEBT COLLECTION IMPROVEMENT ACT OF 1996. PAYROLL OFFICE CUSTOMER SERVICE DESK (800)729-3277 DSN (699).

→ \$ 12.30 COLLECTED THIS PAY PERIOD FOR A \$ 246.40 (LESS AMT APPLIED LEAVES A REMAINING BALANCE \$ 178.28) PERSONNEL CORRECTION DEBT IN ACCORDANCE WITH DEBT COLLECTION IMPROVEMENT ACT OF 1996. PAYROLL OFFICE CUSTOMER SERVICE DESK (800)729-3277 DSN (699). YOUR PAYROLL OFFICE ID NUMBER IS 97380500 - DEPARTMENT OF DEFENSE. HOME LEAVE AVAILABLE FOR USE 11/16/16

Q1 Debt Collection LES PPE 2-20-2016





- Reflects current pay period entries interfaced to an employee's record via SF50 actions and/or Time & Attendance
- Used to research an employee's current pay period Earnings and Deductions
 - ✓ After the 1st pass but before Final



Viewing Retro in Pay Detail



PAY DETAIL INQUIRY

Current PPE

PPE DATE 07 09 16

EMPLOYEE ID

NAME

ADJ DT EFF	ADJ SEQ IDC NUM	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
		WHN		11.10		1	
		WMN		160.14			
		WO		39.05	0416001G		
		WPN		21.81			K
		XVN		109.06			KT
06 25 16A N		OZN	2.00	84.60		E	YYY DDAAAF
06 25 16A N		UFN		1.23			YYY DDAAAF
06 25 16A N		UJN		5.24			YYY DDAAAF
06 25 16A N		VCN		84.60	RR		YYY FED
06 25 16A N		VDN		84.60			YYY MD
06 25 16A N		VFN		84.60			YYY DDAAAF
06 25 16A N		VIN		84.60			YYY DDAAAF

Prior PPE



Viewing Retro in Pay History: Reason IDC 'H' History



MASTER PAY HISTORY

EMPLOYEE ID		NAME		PPE DATE 06 25 16					
ADJ DT EFF	ADJ SEQ IDC NUM	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	Current PPE	PAYEE	
	YW0AC	VDN		700.00				MD	
	YW0AC	VFN		700.00				DDAAAF	
	YW0AC	VIN		700.00				DDAAAF	
	YW0AC	WBN		10.15					
	YW0AC	WDN		175.00	S			FED	
	YW0AC	WEN		57.75				MD	
	YW0AC	WMN		43.40					
	YW0AC	YWN		700.00			2016NNN2	DDAAAF	
		OZN	2.00	84.60	H	E	YYY	DDAAAF	
		UFN		1.23	H		YYY	DDAAAF	
		UJN		5.24	H		YYY	DDAAAF	
		VCN		84.60	H	RR	YYY	FED	
		VDN		84.60	H		YYY	MD	
		VFN		84.60	H		YYY	DDAAAF	
		VIN		84.60	H		YYY	DDAAAF	
		WBN		1.23	H		YYY		
		WDN		12.69	H	R	M03	YYY	FED
		WEN		6.13	H		M03	YYY	MD
		WMN		5.24	H		YYY		

Future PPE
07 09 16

Reason Indicator definitions are found in the DCPS User Manual, Section G Dictionary/Glossary G-255



Viewing Retro Payment in Pay History: No Reason IDC



MASTER PAY HISTORY

Current PPE

PPE DATE 07 09 16

EMPLOYEE ID

NAME

ADJ DT	ADJ EFF	ADJ IDC	SEQ NUM	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
				WHN		11.10		1	
				WMN		160.14			
				WO		39.05	0416001G		
				WPN		21.81			K
				XVN		109.06			KT
06	25	16A	N	OZN	2.00	84.60		E	YYY DDAAAF
06	25	16A	N	UFN		1.23			YYY DDAAAF
06	25	16A	N	UJN		5.24			YYY DDAAAF
06	25	16A	N	VCN		84.60	RR		YYY FED
06	25	16A	N	VDN		84.60			YYY MD
06	25	16A	N	VFN		84.60			YYY DDAAAF
06	25	16A	N	VIN		84.60			YYY DDAAAF
06	25	16A	N	WBN		1.23			YYY
06	25	16A	N	WDN		12.69	R	M03	YYY FED
06	25	16A	N	WEN		6.13		M03	YYY MD
06	25	16A	N	WMN		5.24			YYY

Prior PPE

No Reason Indicator





- Zero/ First/ Second/Final Pass
 - ✓ Zero pass processes when T&A is reported for a full biweekly tour
 - ✓ First pass processes when retroactive adjustments are entered
 - T&A should be processed before 1st pass
 - ✓ Second pass processes when changes are reported since running first pass for the current pay period
 - ✓ Final pass process produces the actual biweekly payroll and associated output products
 - These include disbursing files used to produce employee net Electronic Funds Transfer (EFT) payments and checks, files to external agencies such as Thrift Savings Plan (TSP), biweekly payroll balancing reports and the employee's Leave and Earnings Statement (LES)



- Standard Schedule for Pay and Non Pay Weeks

	NON-PAY CLOSEOUT WEEK							PAY CLOSEOUT WEEK						
	Sun	Mon	Tues	Weds	Thurs	Fri	Sat	Sun	Mon	Tues	Weds	Thurs	Fri	Sat
CP1	RETRO	RETRO	RETRO	RETRO	RETRO			RETRO-ZERO PASS	RETRO-1ST PASS	FINAL PASS	RETRO	RETRO	RETRO	
ZFR		RETRO		RETRO		RETRO		RETRO-ZERO PASS	RETRO-1ST PASS	FINAL PASS	RETRO	RETRO	RETRO	
ZKA	RETRO	RETRO	RETRO	RETRO	RETRO			RETRO-ZERO PASS	RETRO-1ST PASS	FINAL PASS	RETRO	RETRO	RETRO	

- Adjustments can be seen in pay history the next day after RETRO is ran
 - ✓ Ex: Retro is ran Monday of a non-pay closeout week, adjustment can be seen on Tuesday
- Pay detail can be viewed after first pass is ran
 - ✓ Wednesday of Pay Close out week





- If employee's current PPE timecard is entered after Zero Pass & before processing of 1st Pass
 - ✓ Pay Detail can be viewed prior to 1st Pass processing
- If employee's current PPE timecard is entered after First Pass & before Final pass, and
- Changes are made to employee's MER and/or prior PPE timecard(s)
 - ✓ Pay Detail CANNOT be viewed prior to Final Pass processing
 - ✓ If any adjustment will cause an erroneous payment submit a Request for Debt offset ticket as soon as possible
 - ✓ The associated pay period in Master Pay History will need reviewed for retroactive changes





- Final Pass during pay processing week
 - ✓ DCPS will close down at designated time and no further actions can be entered for the current pay period end date
- Any corrections done prior to the Final Pass designated time cannot be viewed prior to Pay closing
- DCPS is normally back online the day after Final Pass of pay processing week
- When a release is being processed the Debt Module is not available until Final Pass for all databases is completed
 - ✓ Usually Friday afternoon of a pay week



How to Audit Online Pay Periods

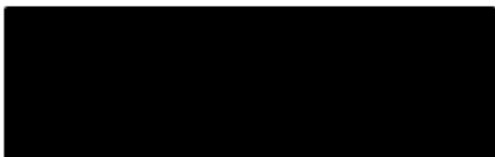


1. Gather all information and supporting documentation from impacted employee/s
 - This can include timecards, LESs, SF50s, etc.
2. Determine what the employee was paid previously via DCPS
 - Verify pay/leave/time histories
 - Utilize Pay Audit template from APAN website
 - <https://wss.apan.org/csa/DFASPayroll/Audit%20Spreadsheets/Forms/AllItems.aspx>
3. Calculate the authorized amount of payment/indebtedness owed
 - Utilize corrected forms, timecards, etc.
4. Determine the difference between the previously paid and the authorized amount



- Example 1: Employee requesting a breakdown of their Time and Attendance debt based on letter received

March 30, 2019



Dear [REDACTED]

This is to inform you that you were overpaid for pay period January 19, 2019. The gross amount of your overpayment (including pay, taxes, benefits and other deductions) is \$109.00. DFAS has adjusted your debt for all payments and offsets and has determined that the net amount of the debt currently owed by you is \$86.14. The overpayment is a result of a Time and Attendance change(s).



How to Audit Online Pay Periods



1. Retrieve all supporting documentation

✓ Debt Case:

V18-4K	P4100S01	DEBT CASE			10:42	04/16/19
CP1					DEBT ID	<u>CP1Y031619005336</u>
PAY BLOCK	<u>240</u>	SSN	NAME	_____	SEQ NO	<u>00003</u>
DED CD	<u>QA</u>	DEBT DATES:	<u>FROM 01 19 19 TO 01 19 19</u>	VOL/INVOL	<u>I</u>	DEFERRAL AC
DEBT RSN	<u>T</u>	SYS GEN	<u>Y</u>	CREATE DT	<u>03 16 19</u>	LTR DT <u>03 30 19 2B</u> FREQ TC
ACTION CD	PY/CY	IDC <u>C</u>	STOP IDC <u>S</u>	INTEREST	Y/N	CONTROL#
GROSS DEBT	PP DED PERCENT	PP DED AMOUNT	PP CASH AMOUNT	START DATE	PRINCIPAL REMAINING BALANCE	DATE END
<u>109.00</u>	<u>15</u>			<u>05 25 19</u>	<u>86.14</u>	<u>03 16 19</u>
AMT PAID PRIOR YRS	AMT PAID CURRENT YR	OFFSET AMOUNT	TOTAL CASH PMT	PP WAIVER	TOTAL WAIVER	PAYMENT DUE DATE
		<u>22.86</u>				



How to Audit Online Pay Periods



1. Retrieve all supporting documentation

- ✓ Pay Histories for PPE 1/19/19:

V19-1C P6102804		MASTER PAY HISTORY		10:39 04/16/19				
CP1								
EMPLOYEE ID	NAME			PPE DATE 01 19 19				
ADJ DT	ADJ EFF	ADJ SEQ IDC	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
			AA		327.00	A 10.0.u 154		1 4 02 N
			AB		192.32			314074269
			RAN	12.00	327.00			FFT9
			KA	68.00				FFT9
			AF		218.48	AH	218.48 AI	32.77
			AG		327.00	AJ	218.48 AK	218.48
			JG		5.40			T
			JRN		26.16			NT F
			UCN		50.36	NF		FFT9
			UDN		3.27	N F		FFT9
			UFN		3.81			FFT9
			UGN		4.43			FFT9
			UHN		176.35	314		FFT9
			UIN		13.08	N F		FFT9
			UJN		16.29			FFT9



How to Audit Online Pay Periods



1. Retrieve all supporting documentation

✓ Pay Histories for PPE 1/19/19:

V19-1C P6102S04		MASTER PAY HISTORY		10:39 04/16/19	
CP1				PPE DATE 01 19 19	
EMPLOYEE ID		NAME			
ADJ	ADJ SEQ	CD/		RSN	
DT EFF	IDC NUM	ALW	HOURS	AMOUNT	IDC IDENTIFICATION PAYEE
		VCN		262.82	RR FED
		VDN		262.82	CO
		VFN		262.82	FFT9
		VGN		327.00	NF
		VHN		327.00	NF
		VIN		262.82	FFT9
		VL		56,862.00	X
		V0		66.37	FFT9
		WBN		3.81	
		WDN			R S01 FED
		WEN		1.00	S01 CO
		WGN		58.78	314 R 31 T
		WHN		8.85	1
		WMN		16.29	
		WPN		14.39	NF



How to Audit Online Pay Periods



2. Determine what the employee was previously paid

- ✓ Verify Pay History information

V19-1C P6102S04 MASTER PAY HISTORY 10:39 04/16/19
 CPI

EMPLOYEE ID NAME PPE DATE 01 19 19

ADJ DT EFF	ADJ SEQ IDC NUM	CD/ALW	HOURS	AMOUNT	RSN IDC	IDENTIFICATION	PAYEE
		AA		327.00	A 10.0.u 154		1 4 02 N
		AB		192.32			314074269
		RAN	12.00	327.00			FFT9
		KA	68.00				FFT9
		AF		218.48	AH	218.48 AI	32.77
		AG		327.00	AJ	218.48 AK	218.48
		JG		5.40			T
		JRN		26.16			NT F
		WBN		3.81			
		WDN			R	S01	FED
		WEN		1.00		S01	CO
		WGN		58.78	314 R		31 T
		WHN		8.85	1		
		WMN		16.29			
		WPN		14.39			NF

Previously Paid

Gross to Net:

RAN	327.00
JG	-5.40
JRN	-26.16
WBN	-3.81
WEN	-1.00
WGN	-58.78
WHN	-8.85
WMN	-16.29
WPN	-14.39
AB	192.32



How to Audit Online Pay Periods



3. Calculate the employee's authorized pay

- MER reflects retro separation effective 1/7/19
- Employee not entitled to Pay for PPE 1/19/19
- Utilize Pay Audit Spreadsheet from APAN site
- Enter information into Spreadsheet, formulas are built in
 - Utilize SF50, LES, MER, etc.

Name:		V18-4B P6100S03		PAY RAT		
SSN:		EMPLOYEE ID				
Prepared By:		GR/UNGR	IDC	G	FLSA	E
Remedy:		PP/SER/TTL	GS	1152	/	
		GRADE	09	STEP		02
		HOURLY				27.25
		ANNUAL				56862.00

PPE DATE	SHIFT 1,2,3	Salary	Hrly RATE	RA HOURS	AMOUNT	AMOUNT
5-Jan-19		\$0.00	\$0.00	0.0	\$0.00	\$0.00
19-Jan-19		\$0.00	\$0.00	0.0	\$0.00	\$0.00
2-Feb-19		\$0.00	\$0.00	0.0	\$0.00	\$0.00
16-Feb-19		\$0.00	\$0.00	0.0	\$0.00	\$0.00



How to Audit Online Pay Periods



3. Calculate the employee's authorized pay

- Enter authorized hours and amount paid from History in DCPS
- Formulas in spreadsheet calculate the gross amount authorized

Name:							
SSN:							
Prepared By:							
Remedy:							
PPE DATE	SHIFT 1,2,3	Salary	Hrly RATE	RA HOURS	AMOUNT PAID	AMOUNT AUTH	DIFF OWED
5-Jan-19		\$56,862.00	\$27.25	70.0	\$1,907.50	\$1,907.50	\$0.00
19-Jan-19		\$56,862.00	\$27.25	8.0	\$327.00	\$218.00	(\$109.00)
2-Feb-19		\$56,862.00	\$27.25	0.0	\$0.00	\$0.00	\$0.00
16-Feb-19		\$56,862.00	\$27.25	0.0	\$0.00	\$0.00	\$0.00
TOTAL							(\$109.00)



How to Audit Online Pay Periods



3. Calculate the employee's authorized pay

- Utilize Pay History to find recovered taxes (debt offset)

```
V19-1C P6102804          MASTER PAY HISTORY          10:39 04/16/19
CP1
EMPLOYEE ID             NAME             PPE DATE  01 19 19
-----
ADJ  ADJ SEQ CD/      RSN
DT EFF IDC NUM ALW  HOURS      AMOUNT  IDC      IDENTIFICATION      PAYEE
-----
03 16 19             RAN      -4.00      -109.00 H             YYY FFT9
03 16 19             KA      -66.00              H             YYY FFT9
03 16 19             JRN      -8.72 H             YYY NT F
03 16 19             WBN      -1.58 H             YYY
03 16 19             WEN      -1.00 H             S01      YYY CO
03 16 19             WMN      -6.76 H             YYY
03 16 19             WPN      -4.80 H             YYY NF
```



How to Audit Online Pay Periods



3. Add recovered taxes to spreadsheet

- Adjust columns, rows, cells and formulas as needed

JR PAID	JR AUTH	DIFF OWED	WB PAID	WB AUTH	DIFF OWED	WE PAID	WE AUTH	DIFF OWED	WM PAID	WM AUTH	DIFF OWED	WP PAID	WP AUTH	DIFF OWED
\$152.60	\$152.60	\$0.00	\$26.78	\$26.78	\$0.00	\$74.00	\$74.00	\$0.00	\$114.51	\$114.51	\$0.00	\$83.93	\$83.93	\$0.00
\$26.16	\$17.44	(\$8.72)	\$3.81	\$2.23	(\$1.58)	\$1.00	\$0.00	(\$1.00)	\$16.29	\$9.53	(\$6.76)	\$14.39	\$9.59	(\$4.80)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<u>(\$8.72)</u>			<u>(\$1.58)</u>			<u>(\$1.00)</u>			<u>(\$6.76)</u>			<u>(\$4.80)</u>

Offset Calculation:

JR	-8.72
WB	-1.58
WE	-1.00
WM	-6.76
WP	-4.80

Offset Amount -22.86

GROSS DEBT	PP DED PERCENT	PP DED AMOUNT	P A
109.00	15		
AMT PAID PRIOR YRS	AMT PAID CURRENT YR	OFFSET AMOUNT	
		22.86	



How to Audit Online Pay Periods



4. Determine the difference between the Previously Paid and Authorized Pay
 - Utilize the information input into the spreadsheet to determine the differences

Previously Paid
Gross to Net:

RAN	327.00
JG	-5.40
JRN	-26.16
WBN	-3.81
WEN	-1.00
WGN	-58.78
WHN	-8.85
WMN	-16.29
WPN	-14.39
AB	192.32

Authorized
Payment:

RAN	218.00
JG	-5.40
JRN	-17.44
WBN	-2.23
WEN	0.00
WGN	-58.78
WHN	-8.85
WMN	-9.53
WPN	-9.59
AB	106.18

Difference
Owed:

RAN	-109.00
JG	0.00
JRN	8.72
WBN	1.58
WEN	1.00
WGN	0.00
WHN	0.00
WMN	6.76
WPN	4.80
AB	-86.14



How to Audit Online Pay Periods



4. The completed Audit matches the Debt Case Screen

V18-4K	P4100S01	DEBT CASE			10:42	04/16/19
CP1				DEBT ID	<u>CP1Y031619005336</u>	
PAY BLOCK	<u>240</u>	SSN	NAME	_____	SEQ NO	<u>00003</u>
DED CD	<u>QA</u>	DEBT DATES: FROM <u>01 19 19</u> TO <u>01 19 19</u>		VOL/INVOL	<u>I</u>	DEFERRAL AC
DEBT RSN	<u>T</u>	SYS GEN	<u>Y</u>	CREATE DT	<u>03 16 19</u>	LTR DT <u>03 30 19 2B</u> FREQ TC
ACTION CD	PY/CY	IDC <u>C</u>	STOP IDC <u>S</u>	INTEREST	Y/N	CONTROL#
GROSS DEBT	PP DED PERCENT	PP DED AMOUNT	PP CASH AMOUNT	START DATE	PRINCIPAL REMAINING BALANCE	DATE END
<u>109.00</u>	15			05 25 19	<u>86.14</u>	03 16 19
AMT PAID PRIOR YRS	AMT PAID CURRENT YR	OFFSET AMOUNT	TOTAL CASH PMT	PP WAIVER	TOTAL WAIVER	PAYMENT DUE DATE
		<u>22.86</u>				



Questions

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