**Centrally Entered Paycheck Adjustment Procedures  
and Form Completion Instructions**

* A paycheck adjustment is where a correction should be processed for a pay period where the employee received an on-cycle paycheck or a supplemental check.
* A paycheck adjustment does not stop the original paycheck from being issued and sent to the employee.
* The adjustment process will create either an additional check to the employee for additional hours or refund of taxes or deductions, or it will create an arrearage (ADJ earnings) for an overpayment of hours reported or increased taxes or deductions.
  + Note: Payroll Services does not process adjustments for withholding tax differences only.
* A Centrally Entered Adjustment is processed by the Payroll Services Team when the agency submits a completed form [DA-180](http://www.da.ks.gov/ar/forms/default.htm#da-180), Paycheck Reversal/Adjustment/Supplemental. An Agency Entered Adjustment is the adjustment transaction agencies process by requesting the adjustment on the Reverse/Adjust Paychecks page. Instructions for processing an Agency Entered Adjustment can be found at <http://www.da.ks.gov/ar/payroll/AgencyPayAdjust.htm>.
* There are some instances where an agency cannot process an Online Adjustment to a paycheck. These include:
  + Adjustments for previously adjusted checks.
  + Paychecks generated prior to version 9.1.
  + Adjustments to pay periods when a paycheck was not issued, i.e.: personal reimbursements for Group Health Insurance when on leave without pay.
  + Adjustment to paychecks with inactivated earnings codes.
  + Paychecks with ADV earnings.
  + Paychecks with garnishment deductions.
  + "Supplementals" after the 3 off-cycles associated with a pay period.
  + Adjustments for changes in Job Data such as late step increases or late promotions. Additional wages owed to the employee for a change in rate of pay should be calculated and added to the next on-cycle paycheck using the earnings code "PRA" and the gross wage difference in the dollar amount box. Any overpayment of wages owed by the employee for a change in rate of pay should be calculated and the gross wage difference added to the time sheet with the earnings code "PRA" and a negative dollar amount.
* A paycheck adjustment does not stop the original funding charges. Funding changes may be made by journal voucher in SMART.
* Adjustments for deduction arrearages or refunds that cover multiple pay periods may be sent to the Payroll Services Team for processing. The agency can process multiple adjustments for an employee, but it will take more than one off-cycle to process them. If entered centrally, one or two adjustments can be made to cover all pay periods.

**Procedures**

The following procedures are for submitting form [DA-180](http://www.da.ks.gov/ar/forms/default.htm#DA-180), Paycheck Reversal/Adjustment/Supplemental and the Attachment to [DA-180 (DA-180-A)](http://www.da.ks.gov/ar/forms/default.htm#da-180) to the Payroll Services Team. The Attachment to DA-180 (DA-180-A) must be completed for all transactions except for the following:

* Personal reimbursements on an existing arrearage. The code (ADJUST or ADVNCE) and the amount can be listed under the description section.
* Deduction refund and arrearages for multiple pay periods where the deduction is based on earnings. For example, KPERS refunds or arrearages could be listed on a spreadsheet with the following information, one line per pay period: PPED, paycheck number, gross wages, employee KPERS deduction, employer KPERS deductions, and any Federal income tax difference, if calculated by the agency. Payroll has a template for KPERS adjustments. If you do not have a copy, please contact us and we can e-mail it to you. Formulas have been set up when possible so that the agency will not have to calculate everything.

1. Agency identifies that a paycheck should be adjusted, and that the agency cannot process the adjustment. See above list for transactions that cannot be processed by agencies.
2. Agency completes form DA-180, Paycheck Reversal/Adjustment/Supplemental and the Attachment to DA-180 (DA-180-A). The form can be found on the [forms page](http://www.da.ks.gov/ar/forms/default.htm) in either .pdf format (requiring Adobe Acrobat Reader be installed on your PC) or as a PC fillable Excel file (requiring Excel be installed on your PC). Instructions for completing the forms are listed below.
3. Completed forms should be sent to the Payroll Services Team. They should be faxed to 785-291-3399[C:\Documents and Settings\szentner\Local Settings\Temporary Internet Files\Low\Communicator Smart Tags\ctoc-IPphone.png](http://www.da.ks.gov/ar/payroll/adjustment.htm) or e-mailed to Joyce.Dickerson@da.ks.gov.
4. Payroll Services Team processes the off-cycle adjustment in SHARP at the first opportunity. Depending on the quantity of adjustments sent to our office, the adjustment will be processed in the first one or two off-cycles after receiving the form.
5. Agency should check the PAY002, Paycheck Register, after the off-cycle to verify that the adjustment was processed correctly. A more complete picture (including the employer charges) will be found on-line in SHARP in Payroll for North America>Payroll Processing USA>Produce Payroll>Review Paychecks, or by checking the KPAYGL5c report.
6. If a large arrearage amount needs to be collected over more than one pay period, the agency needs to follow the procedures outlined for the Maximum Arrears Payback. Instructions for entering a Maximum Arrears Payback can be found at <http://www.da.ks.gov/ar/payroll/payback.htm>.

**Form Completion Instructions for the DA-180**

* Dept ID - Enter the 10-digit department ID number where the employee works.
* Employee ID - Enter the employee's 11-character ID number.
* Emp Rcd # - Enter the employee's one digit record number.
* Employee Name - Enter the employee's name as it exists in SHARP.

For each pay period to be adjusted, enter the following information for the original paycheck. If no original check was generated, complete only the Pay Period End Date.

* Pay Period End Date - Enter the end date of the pay period for which the check was issued.
* Paycheck Number - Enter the number of the paycheck or advice.
* Paycheck Date - Enter the issue date of the paycheck or advice.
* Net Pay Amount - Enter the amount of the net pay on the paycheck or advice.

If the original paycheck has been adjusted enter the following information on the "Adjusted" line following the original paycheck line.

* Paycheck Number - Enter the number of the adjustment paycheck or advice.
* Paycheck Date - Enter the issue date of the adjustment paycheck or advice.
* Net Pay Amount - Enter the amount of the net pay from the adjustment paycheck or advice. This amount may be zero.

Also complete:

* Adjustment - check the "Adjustment" button. "Adjustment" could be for a deduction arrearage, a deduction refund, an earnings overpayment or an earnings underpayment situation.
* Description - Enter a brief description of the reason for the adjustment. Examples would be "Refund of KPERS", "GHI change from single to family coverage", "Overpayment due to Worker's Comp" or "Underpayment due to time entry error".
* Sign and date the form and enter the contact person's name and phone number.

**Form Completion Instructions for the Attachment to DA-180 (DA-180-A)**

Heading:

* Employee ID - Enter the employee's 11-character ID number, if it did not default onto the page.
* PPED - enter the original pay period end date from the DA-180.
* Original Check # - enter the number of the original paycheck or advice that corresponds with the PPED, and should be listed on the form DA-180. If there was no original paycheck, leave this space blank.
* Adjusted Check # - Enter the number of the paycheck that resulted from the online adjustment to the original paycheck. It should be listed on the form DA-180 below the original paycheck number. If the original check was not adjusted, leave this space blank.

Paycheck Information Columns:

* If there was no original paycheck, complete only the "Should Be" column.
* If the adjustment is for a deduction refund or arrearage for several pay periods, complete only the applicable information.
  + For example, if the adjustment was for a change in Group Health Insurance, complete only the sections for Medical Ins. Codes, Dental Ins. Codes, and Vision Ins. Codes for the amounts that were deducted and the amounts that should have been deducted.
  + Include both the employee and employer charges.
  + If the rates for the deduction(s) changed during the time frame that needs adjusting, complete more than one Attachment to DA-180 (DA-180-A). Most rate changes take effect either the first of the calendar year or the first of the fiscal year.
  + If the deduction is a percentage of gross wages, i.e.: KPERS, you will need to complete a spreadsheet for that deduction rather than the Attachment to DA-180. Include the following information, one line per pay period: PPED, paycheck number, gross wages, employee deduction(s), employer deduction(s), and any tax difference, if calculated by the agency. Payroll has a template for KPERS adjustments. If you do not have a copy, please contact us and we can e-mail it to you. Formulas have been set up when possible so that the agency will not have to calculate everything
* The Taxes and Deductions sections are divided into the Employee and Employer columns. Some items such as OASDI, Medicare tax, Group Health Insurance and KPERS will have both an Employee and an Employer amount. Both columns will need to be completed for those items. Some taxes and deductions apply to only the Employee or only the Employer. Deductions listed in SHARP with a class of "non-taxable" are Employer charges. Deductions listed in SHARP with "Before-tax", or "After-Tax” are Employee charges. Be sure to enter the amounts in the correct column. For the taxes and deductions provided for you, any inapplicable boxes have been grayed out. Do not enter information in the grayed out boxes.
* The deduction codes have been started, but need to be completed, for GTL, WCI, Medical Ins. Codes, Dental Ins. Codes, Vision Ins. Code, and Retirement Codes. Complete these deductions with the appropriate information. For example, the GTL should be completed with "REG", "COR", etc. listed on the blank next to the letters "GTL". The Group Health Insurance codes and Retirement codes should be listed on the lines below those words. For the Dental code be sure to use the benefit code which should read "DNBTNO" or "DNATNO". The Retirement code should also be the benefit code such as "P", "XA", etc.
* If you do not enter any tax data in the "SHOULD BE" or "DIFFERENCE" columns, it will be the discretion of Payroll Services whether or not to calculate a withholding tax difference using the supplemental rates provided by the IRS and the Department of Revenue.

WAS column:

* Complete the first column with the figures from the Adjusted Check. If there was no adjusted check, use the figures from the Original Check.
* Earnings: List each earnings code as shown on the paycheck (VAC, SCK, etc.) and the hours for each code. If the earnings code adds to total gross wages also include the dollar amount for each earnings code. If it does not add to gross wages, like WCH, do not include a dollar amount for that code. Due to a limited number of lines for earnings codes on the attachment, you could combine together earnings codes that are not a part of the adjustment, or you could use a second attachment form to enter the additional codes. The total of the earnings amounts should agree with the total earnings on Paycheck Data or listed on the PAY002, Payroll Register, for that paycheck.
* Taxes: Local Tax applies to very few employees. This line will be blank for most employees. If there are figures for an employee for Local Tax, be sure to enter them on the Attachment to the DA-180 (DA-180-A) and list the Local Tax code on the blank next to those words. You will also need to complete the State Tax code next to the ST TAX words. For most employees it should be "KS".
* Deductions: Some deduction codes have been listed in order to assist the completion of the deduction section. Any deduction not listed will need to be added on one of the blank lines. Be sure to include the deduction code and the applicable Employee amount and/or Employer amount in the proper column.

"SHOULD BE" column:

* The information in this column will be what the check would have looked like for the pay period if everything were correct for the on-cycle paycheck. You may want to use the Online Check to calculate what the check should have been. Instructions for Online Check Procedures at <http://www.da.ks.gov/ar/payroll/OnlineCheck.htm>.
* Earnings: For each earnings code listed for the WAS column, indicate the correct number of hours and/or dollar amount that should have been paid. If a new earnings code is needed, add the three character code to the earnings code section and list the hours and/or dollar amount in the "Should Be" column. If the earnings code adds to total gross wages also include the dollar amount for each earnings code. If it does not add to gross wages, like WCH, do not include a dollar amount for that code. Due to a limited number of lines for earnings codes on the attachment, you could combine together earnings codes that are not a part of the adjustment, or you could use a second attachment form to enter the additional codes. The total of the earnings amounts should be the total wages that the employee should have been paid.
* Taxes: Local Tax applies to very few employees. This line will be blank for most employees. If there are figures for an employee for Local Tax, be sure to enter them on the Attachment to the DA-180 (DA-180-A) and list the Local Tax code on the blank next to those words. You will also need to complete the State Tax code next to the ST TAX words. For most employees it should be "KS". The tax information will most likely come from the Online Check calculation. If the adjustment is bringing an employee to their normal earnings and deductions, you can use tax data from another paycheck within the same tax year that has the same earnings, taxable grosses, and deductions.
* Deductions: Some deduction codes have been listed in order to assist the completion of the deduction section. Any deduction not listed will need to be added on one of the blank lines. Be sure to include the deduction code and the applicable Employee amount and/or Employer amount in the proper column.

"DIFFERENCE" column:

* If the "WAS" and "SHOULD BE" columns were filled out completely, the "DIFFERENCE" column will be the difference between the "WAS" and "SHOULD BE" amounts.
* Subtract the "WAS" column from the "SHOULD BE" column. Be sure to include both hours and dollar amounts (that add to gross wages) in the earnings section. For taxes and deductions, make sure to calculate the Employee items together and the Employer items together. Do not subtract a "WAS" Employee item from a "SHOULD BE" Employer item, and vice-versa.
* If the form was completed in excel, the differences are automatically calculated.

The completed DA-180 and attachment(s) should be faxed to Payroll Services at 785-291-3399 or e-mailed to [Joyce.Dickerson@da.ks.gov](mailto:Joyce.Dickerson@da.ks.gov)