

THE NON-EVERYDAY TASKS OF PAYROLL

St. Thomas University ✝ August 8, 2012



Presenter: Margie R. Pontillo
Accounting Manager
Archdiocese of Miami
mpontillo@theadom.org
305-762-1281



GOALS OF THIS CLASS

This class is intended to be a refresher for bookkeepers and administrators on payroll issues that you do not have to deal with on an everyday basis, but that are an important part of your payroll function.

We will cover the following subjects:

- The importance of Timecards
- UCT-6 Filing when and who must file it
- Priest Income, 1099 or W-2?
- 403b:- Who can participate?, What is my role?
- Pension Plan yearly Data request: Are you doing it right?
- Are expense reimbursements taxable?



TIME CARDS



Archdiocese of Miami

Bi-Weekly Time Record

9401 Biscayne Boulevard
Miami Shores, FL 33028
305-757-6241

Week ending: #REF!
Pay Date: #REF!

Name: _____ Department: _____
Supervisor: _____ GI Acct. # _____

Day	Date	Sick/Vacation	Sick / Vac. Hours taken	In	Out	In	Out	Regular Hrs.	
Sunday	1/1/2012								
Monday	1/2/2012	Holiday	8.00					8	
Tuesday	1/3/2012	Sick	2.00	10:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Wednesday	1/4/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Thursday	1/5/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Friday	1/6/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Saturday	1/7/2012								
Comments: _____								Total Hrs.	40.00
_____								Hourly Rate	\$10.00
_____								Regular pay	\$400.00
_____								Overtime	
_____								Total Pay	\$400.00

Employee signature _____ Date _____

Supervisor signature _____ Date _____



TIMECARDS

KEY THINGS THAT A TIMECARD MUST HAVE:

- Dates
- Employee's name
- Times in /out
- Employee signature
- Manager Signature

MUST KNOW THINGS ABOUT TIMECARDS:

- All overtime must be approved ahead of time
- If an employee works and reports having worked overtime it must be paid whether or not it was previously approved.
- The responsibility of how many hours an employee works is ultimately the manager's.



UCT-6 FILING

UNEMPLOYMENT COMPENSATION TAX

Information you may need to know:

- Although the Archdiocese of Miami and its entities do not need to pay quarterly tax, we do need to file the UCT-6 report.
- All employees in the payroll need to be entered.
- **Priests should not be entered.**
- Tax rate is .000
- “Signature” is your Signature, the person filing.
- After filing you’ll receive a page with a confirmation number. Print this page and e-mail it or fax it to Jennifer James @ James Chartered Inc.



UCT-6 FILING

UNEMPLOYMENT VS. UCT-6

WHO PAYS FOR WHAT?

- All late fees and penalties related to the late filing or not filing of the UCT-6 reports are the responsibility of the entity.
- All unemployment claims are paid by the pastoral center of the Archdiocese of Miami as they are part of your yearly Property and liability insurance.



UCT- 6 AND UNEMPLOYMENT

HAVE A QUESTION, WHO TO CALL?

Jennifer James

James Chartered, Inc.

863-680-1372 Fax

863-686-5993 Phone line

jmjames@tampabay.rr.com

WHERE DO I GO TO FILE MY UCT-6 REPORT?

<http://dor.myflorida.com>



PRIEST INCOME

W-2 OR 1099?

- All paid income issued to an priest assigned to your entity is to be reported on a w-2.
- All priests have to fill out a w-4 in order to be added to payroll
- Expense reimbursement can be processed though accounts payable and is not reported as income in the w-2 as long as receipts and documentation is provided to support the expense.
- Visiting priests have to fill out a w-9 and must be issued a 1099 at the end of the year.



403 (B)

WHO CAN PARTICIPATE AND WHAT IS MY ROLE?

- All employees must be offered the option to participate in the Mass Mutual 403(b) plan.
- Mass Mutual is the **ONLY** 403(b) plan that the Archdiocese of Miami participates in, so no payroll withholdings can be done for no other plan provider.
- We must have in file a signed copy of all enrollment forms whether the employee chooses to participate or declines participation.
- All forms must be signed by the participant and bookkeeper/administrator
- All forms must include date of hire
- You as the bookkeeper have the responsibility of informing the 403(b) plan of any status changes of an employee . (new hire or terminations)



PENSION PLAN

YEARLY DATA REQUEST

W2 ✓
W3 ✓ KT

FEBRUARY 1, 2012 DATA REQUEST FOR

ARCHDIOC. OF MIAMI - PIN

ARCHDIOCESE OF MIAMI/DIOCESE OF VENICE PENSION PLAN

ATTN: MARGIE PONTILLO

4008

Page: 1

9401 BISCAYNE BLVD.

8G21

MIAMI SHORES, FL 33138

SOC. SEC. #	NAME	SEX	DATE OF		CLASS	2011 W2 GROSS EARNINGS	7/1/2011 TO	DATE OF	OTHER	ROOM/
			BIRTH*	HIRE*		NOT INCLUDING ANY	06/30/2012		TERMINATION	COMPENSATION
						INCOME REPORTED IN	TOTAL HOURS	/TRANSFER	SEE NOTE	PROVI-
						NEXT COLUMN	WORKED**		BELOW**	DED**
XXX-XX-5748	ADU, REV. MARTIN K.	M	8/29/1947	6/16/1993	P	N/A	yes		N/A	N/A



PENSION

YEARLY DATA REQUEST FORM

WHAT YOU MUST KNOW:

- Data request forms are mandatory and they have to be submitted by the deadline stipulated by the pension plan.
- If box 1 of the employees w-2 form does not include their full remuneration, you have to include all pre-tax deductions into the other compensation column.
- Other compensation could be items such as:
 - 403(b) pretax contributions
 - Health plan pre-tax contributions





ARE EXPENSE REIMBURSEMENTS TAXABLE?

NO – EXPENSE REIMBURSEMENTS ARE NOT TAXABLE.

- Is mileage reimbursement taxable? – No
- Is a food expense reimbursement taxable? - No
- Is office expenses reimbursements taxable? – No

The key point here is that all these are reimbursements, so invoice and/or documentation has to be presented to support such expenses. If there is no receipt and/or documentation it is to be reported as income.

- Receipts  Reimbursement
- No Receipt  Income



FREQUENTLY-ASKED-QUESTIONS

QUESTIONS?