



Office of the State Comptroller  
**PAYROLL BULLETIN**

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| Subject<br><br>Refunds of Non-Taxable Health Insurance and<br>Social Security/Medicare Adjustments | Bulletin No. P-701    |
|  | Date<br>June 27, 1991 |

The Department of Civil Service provides the Office of the State Comptroller with information on refunds of non-taxable health insurance. Using this information, OSC adjusts the YTD Non-Taxable Health Insurance amounts for the employees who received refunds and automatically calculates Social Security/Medicare adjustments where required. You have been notified each time this was done.

Effective in July, 1991, this process will occur monthly, on a regularly scheduled basis. The transactions will be provided to OSC by the 15th of each month. They will be processed in the first possible payroll period after receipt, which may be either the last pay day of the month or the first pay day of the following month. In the pay period the adjustments are processed the refund amounts will appear on the PDL-17, Biweekly Payroll Summary Adjustments Report. You will also receive the report POL-18, Social Security/Medicare Taxes Owed Based on Health Insurance Refunds, with the payroll register. This report identifies employees who have Social Security/Medicare adjustment deductions. You must notify employees appearing on this listing of the reason for the adjustments. The deduction codes below will appear on the check stubs.

514 = Social Security Adjustment  
546 = Medicare Adjustment