

State of New York
Office of the State Comptroller
BUREAU OF PAYROLL AUDIT

REPORT OF AC230 CORRECTIONS

Agency Code 02000 AC230 Number 007

This AC230 has been corrected as noted below:

- Block number 39 has been corrected to \$813.28.
- Block number 917 has been corrected to \$50.04.
- Block number 927 has been corrected to \$11.70.
- Block number _____ has been corrected to _____.
- Block number _____ has been corrected to _____.
- Blocks 914, 915 and 916 should be rounded off to the nearest \$.10 if the AC230 is submitted for partial refund.
- Block 917 should equal _____ of block 039 if Social Security was withheld from the employee's full gross salary.
- Block 040 - report warrant number as B---- (followed by two digit month and two digit day).
- Block 040 - report warrant number as IB----(followed by two digit month and two digit day).
- Block 041 - report the three digit schedule number in this block.
- Block 042 - report the last two digits of the warrant year in this block.
- Block 043 - the lost time in days/hours multiplied by the daily/hourly rate should, in most instances, equal the amount in block 039.
- Block 060 thru 066 - report the exact dollar amount of the salary factor being refunded (lost time multiplied by daily rate). There is no provision for the separate reporting of pre-shift briefing.
- Please stamp back of salary check "Not negotiable unless revalidated by the Office of the State Comptroller or Department of Taxation and Finance".
- For a partial refund, fixed deductions (those other than taxes, tier-3 retirement, UUPI dues, etc.) should not be refunded. Exception: State Health Insurance should be refunded only if no services were rendered in the payroll period.
- Three percent of block 039 must be refunded if an employee is a tier-3 member of the retirement system.
- Block 046 corrected to \$310.01 047 corrected to _____ 049 corrected to _____.
- Other. Unrecovered Deductions/Direct Deposits were adjusted to zero on the referenced AC 230 and the corresponding Social Security and Medicare taxes were reduced accordingly. Please refer to the attached bulletin.

STATE OF NEW YORK

REPORT OF CHECK RETURNED FOR REFUND OR EXCHANGE
OFFICE OF THE STATE COMPTROLLER

C	AC 230 (Rev. 4/00)							
(CC-1)	(CC 2-6)							
001	Agency Code 02000	Payroll Agency OSC	AC 230 (Date) 03 17 00	002	Line Number	030	AC 230 Number 007	
031	Check Number 607706	003	Employee's Name (First Name, M.I., Last Name) Joseph Smith	Suffix (Jr. Sr, etc.)	004	Social Security Number 321 56 0004	602	Retirement Reg. No.

Expenditure Codes

	Dept.	Cost Ctr.	Var.	Yr.	Object	Accum.		Amount
						Dept.	Statewide	
033	70		1A	99			034	867.42
035							036	

Lost Time Information

043	Lost Time 10	044	From Date (MM/DD/YY) 02 10 00	045	To Date (MM/DD/YY) 02 23 00
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Refund Amount:	(A) 813.28
Lost time multiplied by salary rate:	-867.42

Deduction Amounts: Difference between old and new deduction amounts if partial refund, or whole amount if complete refund.

Withholding Tax - Federal	914	93.85
Withholding Tax - State	915	25.12
Withholding Tax - N.Y.C.	916	16.80
Withholding Tax - Yonkers	922	
Social Security Tax	917	(B) 50.04 53.40
Medicare Tax	927	(C) 11.70 12.48
Retirement-Normal Contribution	620	26.02
Retirement - Loan	606	80.33
State Health Insurance (Taxable)	301	
State Health Insurance-(Non-Taxable)	320	6.15
Other Health Insurance	373	

Enter Below Other Deductions (code must be entered as three digits)
As shown in the instruction Manual.

Description	Code	Amount
Bonds	101	(D) 0 25.00
Direct Deposit (ACH)		(E) 0 25.00
Description	Code	Amount
Description	Code	Amount
Description	Code	Amount
Description	Code	Amount
Total of Deductions Refunded	046	(F) 310.01 364.15
Refund amount less deductions refunded (039 minus 046)	047	503.27
Net Amount of Check Returned by Employee	048	503.27
Balance Due to Employee (048 minus 047)	049	

Name of Payee

In this example, there are two unrecoverables. One being Bonds (D) for \$25.00 and the other being a Direct Deposit/ACH (E) also for \$25.00, making a total of \$50.00 for unrecoverables.

OSC will make the following changes:

- We will divide the unrecoverable total (\$50.00) by using a factor of .9235 creating a total of \$54.14. This total reflects as follows: \$50.00 unrecoverable, \$3.36 Social Security Tax, .78 Medicare Tax.
- In block #39 (A) is reduced by \$54.14 to a new gross of \$813.28.
- Bonds (D) and Direct Deposit (E) will be reduced to zero.
- The Social Security Tax was adjusted as follows:
\$54.14 x .062 = \$3.36 (Unrecovered Social Security Tax)
\$53.40 (Original Social Security Tax) - \$3.36 = \$50.04(B)
- The Medicare Tax was adjusted as follows:
\$54.14 x .0145 = \$.78 (Unrecovered Medicare Tax)
\$12.48 (Original Medicare Tax) - \$.78 = \$11.70 (C)
- A new total of Deductions refunded is created from these changes (F) \$310.01

There will sometimes be rounding differences. The net amount of the returned check will remain the same as OSC will adjust for rounding.

When the unrecovered amount has been recouped. The agency must process through another AC-230 as follows:

- Block 039 should be \$54.14
- Social Security Tax should be \$3.36
- Medicare Tax should be \$.78
- Block 047 should be \$50.00

Agency should also include the \$50.00 check with the AC-230.