

AC 230 CHECKLIST

1. Make sure you are using current version of AC230. Current versions for this and all other forms are on the OSC internet site. Go to OSC internet home page. Click the "Resources for" dropdown and select "for NYS Agency Payroll Officers". Click on "Job Aids" and then click on "Forms" link.
2. AC230 number should start with #1 in the new calendar year and go in sequential order from there.
3. Use check number of actual paycheck being returned. If there are multiple checks use the last paycheck number employee was overpaid in.
4. Always use full NYS EMPLID ("N" number)
5. The "other earnings" box (box 10) should include any earn codes with amounts that are being returned. These would be the amounts the employee was not entitled to.
6. The information for boxes 11-17 can be found in Review Paycheck.
7. Agency Remarks – Remarks should include a brief description of overpayment situation. For example...Employee terminated xx/xx/xxxx and not entitled to check.
8. Signature boxes – The person actually completing the AC230 should be listed as the preparer's name and phone number. Make sure AC230 is signed before sending.
9. Box 18 – This is the TOTAL gross being returned. This should include base pay as well as any earn codes listed in the "other earnings" box.
10. Garnishments and CUNY Transit codes are unrecoverable. When there is an unrecoverable deduction you need to divide the amount of the deduction by .9235 to account for SS and Med. For example...employee has a garnishment of \$150.00. Divide the \$150.00 by .9235 to come up with the unrecoverable amount. $\$150.00 / .9235 = \162.42 . That is the actual unrecoverable amount.
11. Social Security and Medicare should be calculated on the amount in box 18 EXCEPT when health insurance or deferred comp is listed on the AC230. When these are listed, the amounts should be deducted from the box 18 amount ONLY to calculate SS and Med.
12. When figuring the Federal, State and Local withholdings...use a salary calculator such as paycheckcity.com. You need to use the filing status and number of exemptions that were in effect when the original paycheck was issued.
13. Any deductions that are percentage based should be listed. For example...if there is \$1,000.00 listed in box 18 and the employee has 3% retirement deduction, the 3% should be calculated on the \$1,000.00 being returned.
14. The amounts for boxes 36-39 are to be listed using the references in each block.
15. If submitting an AC230 where the employee is due funds back...you can send these to us for review for accuracy.
16. When sending net letters to employees...It is not an acceptable practice to ask an employee to repay the gross amount of the paycheck unless it is a prior year AC230 and we cannot recover taxes or deductions. If you need to figure a net amount owed for a current year AC230 and need assistance, please work it up as best you can and send to us for review before sending the net letter out. This will ensure that the employee only pays back what they actually owe.

Phone numbers and e-mail addresses for AC230 and AC1476 questions are as follows...

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