

Office of Operations
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Partners in Excellence
Workers' Compensation Issues

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Presentation Overview

- **Review of AC 3206**
- **Current and Prior Year Refunds**
- **Workers' Comp Leave Page/Work Schedule**
- **Workers' Comp Exclusion Pages**
- **Incident and Injury Details Pages**
- **Employee Inquiries**



Workers' Compensation Issues

REVIEW OF AC 3206



Review of AC 3206

In order for OSC to request a WC SS/MED refund on behalf of an employee, the AC 3206 certification form must be signed by the employee and kept on file at the agency.

Agencies should use the following procedures:

- 1. Complete an AC 3206 form for each employee shown on the NTAX722 report.**
- 2. Using the NTAX722, add boxes 4 and 6 together to determine the total SS/Med refund for each employee. Enter it on the AC 3206 form on the 'Amount of Tax Refund' line.**
- 3. Notify all employees on the NTAX722 that they need to sign the certification form. Inform them that if they do not sign the form, they will have to request their SS/Med refund directly from the IRS.**



Review of AC 3206

4. After the form is signed, go to:

PAYROLL FOR NORTH AMERICA > U.S. ANNUAL PROCESSING > W-2 ADJUSTMENTS > UPDATE EMP W2C AC-3206 STATUS in PayServ and select the “Refund Consent Received?” check box in the AC 3206 section.

NOTE: Be sure to SAVE the change.

This process must be repeated for each employee for each batch.

Employees with multiple corrections in the same year will need to complete multiple forms.



Review of AC 3206

Emp W2c AC-3206

Empl ID:

Name:

W2 Company: NYS

W-2c Batch Number: 1279

Year: 2012

AC 3206 Status

Refund Consent Received? Certificate Received Date: 07/02/2015

W2c Batch Stat: AC-3206s Locked 941X Filed

W2C FICA Information

W2C Deptid: 10890 DOCCS Community Supervision

W2C Status: Closed

T/E Deptid:

Box#		Previous Amount	Current Amount	Change
03	Social Security Wages	87,871.60	34,206.52	-53,665.08
04	Social Security Tax Withheld	3,690.61	1,436.67	-2,253.94
05	Medicare Wages and Tips	87,871.60	34,206.52	-53,665.08
06	Medicare Tax Withheld	1,274.14	495.99	-778.15
			Total Refund:	3,032.09

Reason for Tax Refund: Workers' Comp

[Save](#) [Return to Search](#) [Previous in List](#) [Next in List](#)



Review of AC 3206

Important points to remember:

- **Every attempt should be made by the agency to contact all employees listed on the NTAX722.**
- **Agencies need to document their efforts, especially if they cannot reach an employee or if the employee refuses to sign the form.**



Review of AC 3206

- When OSC releases batches, there will always be a PayServ Bulletin Board message giving a list of the batches released and the deadline to record receipt of the completed and signed AC 3206 in PayServ.
- Usually agencies get 4-6 weeks to complete this process. **The deadline is the deadline.**
- Agencies will be notified by Bulletin Board message if we have to extend a deadline.



Workers' Compensation Issues

CURRENT AND PRIOR YEAR REFUNDS



Current and Prior Year Refunds

Prior Year Refunds

- These are the refunds that OSC submits to the IRS for reimbursement of the SS/Med before we can refund the money to the employee.
- 2010 started the new process of full wages while on a compensable Workers' Comp case being considered tax free.
- When OSC pays a prior year refund, a PayServ Bulletin Board message will alert agencies as to what year, what batches, and paycheck date. It is recommended that agencies refer to their NTAX722 reports for each batch.
- OSC submits reimbursement requests to the IRS quarterly, not every time we release corrected W-2 batches. Therefore, if a batch is completed in January, it will not get submitted until April and so on.



Current and Prior Year Refunds

Current Year Refunds

- These refunds will be paid biweekly in an employee's paychecks for the current year. The codes for the refunds are as follows:
 - WFA – Federal
 - WSA – State/Local
 - WSM – SS/Med
- If an employee asks “Why didn't I get a refund and someone else did” it is because one employee is receiving current year refunds and the other is waiting on a prior year refund.



Current and Prior Year Refunds

Federal/State Taxes

- When an employee is issued a corrected W-2 that decreases wages (money due back to the employee), it is up to them to decide whether or not they want to amend their Federal/State taxes. They can file an amended tax return at any time until the Statute of Limitations is up (3 years, 3 months, and 15 days).
- For any other questions regarding the corrected W-2, you should refer the employee to a tax professional because we cannot give out tax advice.

PLEASE NOTE: AN EMPLOYEE CAN REQUEST A REFUND FOR THE SS/MED PORTION DIRECTLY FROM THE IRS WHEN AMENDING A FEDERAL/STATE RETURN. IF AN EMPLOYEE HAS NOT SIGNED AN AC 3206 FORM OR MISSED THE DEADLINE, INFORM THE EMPLOYEE THAT THEY HAVE THIS ALTERNATIVE.



Current and Prior Year Refunds

2015 Clean-up Process for Late Transactions

- OSC was to process quarterly “clean-ups” to correct employees that were put on these paid Workers’ Compensation codes late. However, due to the large volume of Agency’s late transactions, OSC was unable to proceed with the clean-up for the affected employees as planned.
- Using the WSM code, OSC will automatically process Social Security/Medicare refunds, to be paid in the Institution check date of **December 23, 2015** and Admin check date of **December 30, 2015**.



Current and Prior Year Refunds

- Due to the late entry of the Job Data transactions, OSC will not refund Federal, State, and Local income taxes. However, the employee's W-2 for 2015 will reflect the reduction in 2015 wages due to their Workers' Compensation case.
- Employees will be able to obtain their refund of Federal, State and Local (if applicable) income taxes when they file their tax return for 2015.



Workers' Compensation Issues

WORKERS' COMP LEAVE PAGE/WORK SCHEDULE



WC Leave Page/Work Schedule

For employees with rotating pass days (first week Mon/Tues pass days, next week Wed/Thurs pass days), when the leave is entered in Job, a Workers' Comp Leave page is created. The work schedule defaults to the work schedule in Job.

The work schedule on the Workers' Comp Leave page needs to reflect the employee's work schedule **the week the accident happened**. Changing the pass days ensures the employee is paid correctly.

Therefore, in the above example, an employee has an accident on Wednesday of the first week, goes out on Thursday, the agency would need to change the work schedule on the Workers' Comp Leave page to Wednesday/Thursday pass days.

Path: Payroll for North America > Employee Pay Data USA > Employee Workers' Comp Leaves



WC Leave Page/Work Schedule

Defaults from Job Data

Emp WC Leaves

Empl ID:

Empl Record: 0

Leave Period Information

Effective Date: 02/01/2015 0 End Date: 02/07/2015 WC Cancelled?:

Action: Paid Leave of Absence Reason: Workers Comp Leave Full

Incident Nbr: 00068300 Incident Date: 01/31/2015

Dept at Injury: 50600 New York City Childrens Center BU at Injury: 04

*Schedule at Leave:  This shows Mon/Tues pass days

Check Processing Status

First Check Date Processed:	02/19/2015	First Pay End Date Processed:	02/04/2015
Last Check Date Processed:	03/05/2015	Last Pay End Date Processed:	02/18/2015

Created By: P5000014 Updated By: NBEN556R

Created Date: 02/12/2015 Last Updated: 06/04/2015

Save Return to Search Previous in List Next in List



WC Leave Page/Work Schedule

Changed Work Schedule

Emp WC Leaves

Empl ID:

Empl Record: 0

Leave Period Information

Effective Date: 02/01/2015 0 End Date: 02/07/2015 WC Cancelled?:

Action: Paid Leave of Absence Reason: Workers Comp Leave Full

Incident Nbr: 00068300 Incident Date: 01/31/2015

Dept at Injury: 50800 New York City Childrens Center BU at Injury: 04

*Schedule at Leave:

YYYNYY

This shows change to Wed/Thurs pass days

Check Processing Status

First Check Date Processed: 02/19/2015 First Pay End Date Processed: 02/04/2015

Last Check Date Processed: 03/05/2015 Last Pay End Date Processed: 02/18/2015

Created By: P5000014

Updated By: NBEN556R

Created Date: 02/12/2015

Last Updated: 06/04/2015



Save

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Workers' Compensation Issues

NEW CURRENT YEAR REFUND PROCESS

WORKERS' COMPENSATION EXCLUSION PAGES



Earnings Exclusions

If an employee questions how their WFA, WSA or WSM refund was calculated in their paycheck, you can go to the Workers' Comp Earning Exclusions pages. This gives you the wage adjustments and refunds.

PATH: PAYROLL FOR NORTH AMERICA > EMPLOYEE PAY DATA USA > WORKER COMP EARNING EXCLUSIONS



WC Earns Exclusion Page

WC Earns Exclusion | WC Pre-Tax Deds

Empl ID: [redacted] Empl Record: 0 Name: [redacted]

Pay Check Information

Issue Date: 09/23/2015

Company: NYS Pay Group: AL8 Pay End Date: 09/09/2015 Off Cycle Page: 429 Line: 8 Sep Check: 0

Paycheck Status: Confirmed Paycheck Option: Advice

Total Earnings: 2722.32 WC Exclusion: 2722.32

Pay Check Pre-Tax Deduction Information

Plan Type	Ded Cd	Description	FICA Effct	Tx Gr Comp	Curr Dedn
1 General	HIBTRG	Regular Before Tax Health	Subtracts		178.28

Total earnings \$2,722.32
 Already tax free - 178.28
 Wage adj amount \$2,544.04

Pay Check Tax

Tax Entity	State	Locality Name	Tax Class	Txbi Gross	Curr Tax
1 US Federal			OASDI/EE	2544.04	157.73
2 US Federal			OASDI/ER	2544.04	157.73
3 US Federal			MED/EE	2544.04	36.89
4 US Federal			Withholding	2544.04	452.12
5 US Federal			Med/ER	2544.04	36.89
6 State	NY		Withholding	2544.04	118.08
7 State	NY	NEW YORK	Withholding	2544.04	73.53

Taxable Wage Adjs

Earn Code	Date Applied	Ref Method	Adj Amount
1 WFA	11/04/2015	Payline	-2,544.04
2 WSA	11/04/2015	Payline	-2,544.04
3 WSM	11/04/2015	Payline	-2,544.04

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WC Earns Exclusion | WC Pre-Tax Deds



Workers' Compensation Issues

INCIDENT AND INJURY DETAILS PAGES



Incident and Injury Details Pages

BEFORE PLACING AN EMPLOYEE ON A WORKERS' COMP LEAVE, THE INCIDENT AND INJURY DETAILS PAGES MUST BE COMPLETED.

PATH: WORKFORCE MINITORING > HEALTH AND SAFETY > OBTAIN INCIDENT INFORMATION> INCIDENT DETAILS

- **Select 'Add a New Value'**



Incident and Injury Details Pages

Incident Details Page

[Favorites](#) | [Main Menu](#) > [Workforce Monitoring](#) > [Health and Safety](#) > [Obtain Incident Information](#) > [Incident Details](#)

Incident Details

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Value](#)

[Add a New Value](#)

Search Criteria

Incident Number:

[Search](#)

[Clear](#)

[Basic Search](#)



[Save Search Criteria](#)

[Find an Existing Value](#) | [Add a New Value](#)



Incident and Injury Details Pages

Incident Details Page

Incident | Notification | Description

Incident Number: 00000000

Incident Type

*Incident Date: 10/16/2013  ←

Incident Time: Time Zone: PST Time Undetermined

*Regulatory Region: USA  United States

*Incident Type: Incident ←

Is This a Recurrence

Resulted in Injury or Illness ←

Investigated

 Save  Add  Update/Display

[Incident](#) | [Notification](#) | [Description](#)

NOTE: Incident Date is the Date of Accident



Reporting on the Incident and Injury Details Pages

Incident Notification Description

Incident Number: 00000000 Date: 10/16/2013 Incident Type: Incident

Incident Notification

Date Reported:  ←

Time Reported:

Reported By Empl ID:  ←

Incident Tracking

Date Recorded:  ←

Time Recorded:

 Save  Add  Update/Display

[Incident](#) | [Notification](#) | [Description](#)



Incident and Injury Details Pages

Incident Details Page

Incident Notification **Description**

Incident Number: 00000000 Date: 10/16/2013 Incident Type: Incident

Dangerous Occurrence

Code:

Description

Agency Discretion to Complete

 Save  Add  Update/Display

[Incident](#) | [Notification](#) | [Description](#)



Incident and Injury Details Pages

Injury Details Page

Injury | Description

Incident Number: 00058947 Date: 10/16/2013 Incident Type: Incident

Person Involved Find | View All First 1 of 1 Last

Empl ID: Empl Record:

Employee Data at Incident Date

Business Unit:	NYSPY	New York State Payroll
Department:	08000	Department of Civil Service
Job Code:	019321	PAYROLL EXMR 2
Location:	08000	Department of Civil Service Active

Notification - This Person

Date Reported: **NOTE: This should be the same date reported on the Incident Details page.**

Time Reported: PST

Injury | [Description](#)



Incident and Injury Details Pages

Injury Details Page

Injury | Description

Incident Number: 00058947 Date: 10/16/2013 Incident Type: Incident

Person Involved Find | View All First 1 of 1 Last

Empl ID: Empl Record: 0

Date of Birth: 06/03/1963 Date of Death: Gender: Female

Primary Outcome **Treatment Required**

Injury Illness Death Medical First Aid Hospitalized None

Occupational Illness

Illness:

Injury/Illness Details

NOTE: If adding details remember that HIPAA (Health Insurance Portability and Accountability Act of 1996) Laws are in effect.

 Save  Return to Search

[Injury](#) | [Description](#)



Incident and Injury Details Pages

Job Data Transactions

PayServ Correct History

- The Workers' Comp Unit has been receiving quite a few correct history requests that we are unable to figure out what the agency really wants us to correct. Just a simple explanation is fine. For example:
 - PLA/WCF 8/25/15
LOA/WPS 8/31/15 (A rein lv on 8/31/15 is not needed when going from a full pay to an unpaid leave).
Change RFL/RPS to 9/20/15;
RLV/RCF 8/25/15 case controverted;
 - Change RLV/RPS to 8/25/15



Incident and Injury Details Pages

Error Messages When Incident/Injury Pages are Not Completed Correctly

- When removing an employee in Job Data, if you save the transaction and get a message that says one of the following:

“Multiple incidents exist for this employee with the same date reported”

OR

“Incident/Injury Details are Missing or Incomplete”

- Go to Workforce Monitoring > Health and Safety > Obtain Incident Information > Review Employee Injury Summary and enter Empl ID.



Incident and Injury Details Pages

Employee Injury Summary

Review Employee Injury Summary

 EMrP ID:  Empl Record: 0
Business Unit: New York State Payroll **Last Start Date:** 09/07/2006
Department: Supreme Court Bronx County **Employee Status:** Leave W/Py
Job Code: NYS CO
Location: Supreme Court Bronx County

Employee Injury Summary							Personalize	Find	View All	Print	Grid	First	1-4 of 5	Last
Incident Nbr	Incident Date	Incident Type	Primary Outcome	Injury Treatment	Show Details	Reportable Case								
1 00079996	10/10/2015	Incident	Injury	Medical	Show Details	N								
2 00072004	12/05/2014	Incident	Injury	Medical	Show Details	N								
3 00072003	12/05/2014	Incident	Injury	Medical	Show Details	N								
4 00070053	12/05/2014	Incident	Injury	Medical	Show Details	N								

 Return to Search



Incident and Injury Details Pages

- For “multiple incidents” error message - check that all the incident numbers have the same date reported and date recorded. You can only have one. Therefore, you must change all other dates you do not want on the date reported and date recorded. You also need to check the Injury Details date reported and change any duplicates.
- For “missing or incomplete” details – you would again check all incident numbers. Make sure both the Incident and Injury Details pages are filled out.



Incident and Injury Details Pages

Incident Details Page

Incident Notification Description

Incident Number: 00000000 Date: 10/16/2013 Incident Type: Incident

Incident Notification

Date Reported: ←

Time Reported:

Reported By Empl ID: ←

Incident Tracking

Date Recorded: ←

Time Recorded:

NOTE: Make sure these dates match.

[Incident](#) | [Notification](#) | [Description](#)



Incident and Injury Details Pages

Injury Details Page

[Injury](#) | [Description](#)

Incident Number: 00058947 **Date:** 10/16/2013 **Incident Type:** Incident

Person Involved [Find](#) | [View All](#) First 1 of 1 Last

Empl ID: **Empl Record:**

Employee Data at Incident Date

Business Unit:	NYSKY	New York State Payroll
Department:	08000	Department of Civil Service
Job Code:	019321	PAYROLL EXMR 2
Location:	08000	Department of Civil Service Active

Notification - This Person

Date Reported: **Time Reported:**

Make sure this date matches the dates in the Incident page.

[Injury](#) | [Description](#)



Workers' Compensation Issues

EMPLOYEE INQUIRIES



Employee Inquiries

- If an employee does not think their W-2C is correct, regardless of whether they think it should be more or less, the following is the procedure for handling these inquiries:
 1. Ask the employee to provide you with a copy of the C8 form.
 2. If they do not have a copy of the C8, send them to Human Resources. HR can print a copy of the C8 from the ARS System. HR can also provide the employee with a case number and case manager contact at the State Insurance Fund if the employee has any questions regarding the C8 or HR is unable to print the C8 form.
 3. Once you have a copy of the C8, scan and e-mail to the Workers' Comp mailbox.



Employee Inquiries

4. When OSC receives the request, we will check the information and correct the W-2 if applicable. OSC will e-mail the agency within a day or two of receiving the C8 with the information to relay to the employee.
5. Please advise the employee that it will take 1 to 2 months for them to receive the new corrected W-2. The exception would be if the Statute of Limitations is approaching; then it would be corrected sooner.
6. Agencies can periodically check the W-2C page in PayServ to see if the W-2 has been corrected. Path: PAYROLL FOR NORTH AMERICA > U.S. ANNUAL PROCESSING > W-2 ADJUSTMENTS > CREATE W-2C US/TERRITORIES.
7. Enter the Empl ID and you will be able to see if the W2 has been corrected. Once the correction appears, you can let the employee know that they will be receiving the corrected W-2 in the mail at some point. You may also print a copy of the page.



Employee Inquiries

- If an employee questions why they didn't receive a corrected W-2, it is because we receive files from NYSIF with compensable Workers' Comp dates quarterly. For example, we used the June file from SIF to correct 2014 W-2's. If an employee didn't have a WCB hearing until after June, the employee's dates of Workers' Comp would not be included in that file. The dates should be on the next file for the next round of 2014 corrections.
- If an employee receives a corrected W-2 and the employee claims that they did not have a Workers' Comp case in that year, check **Paycheck Data** for a retro check that covers dates the employee did have a Workers' Comp case. For example, employee received a check paying retro dates for the period 2010-2014 and is paid in 2014. Employee's Workers' Comp case was in 2012 which is covered in the retro check. Amount gets pro-rated for Workers' Comp period. Since it was paid in 2014, the W-2 would be corrected for that year.



Employee Inquiries

SPECIAL FUNDS CONSERVATION COMMITTEE

If an employee's Workers' Comp case is being handled by Special Funds and the employee is looking for a corrected W-2, the agency needs to:

1. **Contact Special Funds (518-463-1653). Provide them with the WCB (Workers' Comp Board) number. They will let you know where the case is being handled and can give you the contact information.**
2. **Once you reach the case manager, you need to find out what is going on with the case. For example, have they paid the employee, are they currently paying the employee, or will it be paid New York State credit? Has there been a WCB hearing?**



Employee Inquiries

3. If Special Funds informs you that there was a Schedule Loss of Use (SLU) award, the case has been paid out and closed. Even if an employee goes out on the case, no additional money will be paid. Therefore, the W-2 cannot be corrected due to the SLU being paid directly to the employee and already tax free.
4. If the case is active, you need to find out who they are paying – the employee or NYS. If the employee is being paid by their agency, the agency needs to let Special Funds know this. If it is New York State credit, find out if there is a Notice of Decision (NOD) from the Workers' Comp Board. If there is, get a copy and send it to OSC Workers' Comp Mailbox. The Workers' Comp Unit will review and if applicable, correct the W-2 and let the agency know.



Employee Inquiries

Please note:

- Whenever a case is in Special Funds, it is important for the agency to communicate to Special Funds the employee's work status (on payroll, off payroll, etc.). We need to make sure the Workers' Comp Board awards are made correctly.
- Special Funds can be difficult to contact but keep trying, especially if the case is active.
- Agencies can receive checks from Special Funds once there has been a Workers' Comp Board hearing. These checks should be sent to OSC on an AC909. The form and instructions are on the OSC Website.



Questions?

- Questions regarding any of this process should be sent to the **Workers' Compensation Mailbox**.

If the question is more tax related, we will forward the e-mail to the Tax and Compliance Mailbox for a response.

- If you have questions on Workers' Comp Supplement payments, please go to the OSC Internet:
www.osc.state.ny.us > State Agencies > Resources for Payroll Officers > Training > Deductions and Tax Administration Training > Workers' Compensation > Presentation.



Notes



Notes

