

**Detail Design
RELEASE 1700**

**GASB Statement #47, Voluntary and Involuntary
Termination Benefits
Service Request 16980**

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Introduction

Service Request 16980

Background:

This detail design addresses the requirements in Service Request 16980. That service request states, in part: “Governmental Accounting Standards Board (GASB) Statement #47 requires two classification types of termination benefits – voluntary and involuntary. Voluntary termination benefits include inducements to hasten separation from employment or as a result of voluntary termination. Involuntary termination benefits include benefits provided as a direct result of an involuntary termination. When an employee receives termination benefits, the Distribution of payroll Expense and General Ledger must record the cash-out payments separately from other salaries and wages and their associated fringe benefits. Fringe benefits should include Retirement, OASDI, Medicare, health insurance (medical, vision, dental, life, and disability insurance), Workers Compensation, and Unemployment Insurance. GASB Statement #47 went into effect July 1, 2005.”

Current Process:

None

New Process:

“To distinguish the cash-out payments, departments will use the newly established Description of Service (DOS) codes to categorize the payments where new object codes will record the payments as voluntary or involuntary termination benefits in the Distribution of Payroll Expense. The Distribution of Payroll Expense process will continue to use the existing object codes to record the fringe benefits.”

“The new process will extract from the Expense Distribution Workfile (EDW), which is an extract of the Distribution of Payroll Expense file, all pay distribution entries associated with the new voluntary and involuntary termination benefits object codes. Two new reports will display the extracted data for use by the Controller.”

Processing Overview

EDB Maintenance Changes

The changes involve edits with no new transactions or updating requirements beyond those restricted by new edit rules.

- Any attempt to set up any of the new DOS codes (ITL, ITR, ITS, ITP, VTL, VTR, VTS), will result in the following error message “VOL/INVOL TERM DOS NOT PERMITTED ON EDB”.
- Prevent Entry of old severance DOS codes such as SEV, and PLN, and issue the error message “VOL/INVOL TERM DOS NOT PERMITTED ON EDB”.

Compute Process Changes

The changes here involve edits with no new transactions or updating requirements beyond those restricted by new edit rules. Here is the nature of the edit changes.

- Only certain pay transactions can be used for the new DOS codes (ITL, ITR, ITS, ITP, VTL, VTR, VTS). Trans codes identified as valid are (AP, RA, FT, and RX), any other transaction will be rejected with the message “THIS DOS CODE INVALID ON THIS TRAN”
- Any attempt to submit pay transactions using old Severance DOS codes will be rejected with the following error message “DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT”. This edit will apply to trans codes TE, TX, LX, RA, RX, AP, ST and FT, and the actual list of DOS codes will be provided by each campus.
- Payment edits requiring hours and/or flat dollar amounts for the new DOS codes are specified in the Description of Service (DOS) Control Table entries and have passed preliminary testing. No new edits are anticipated here.

PPS Batch Voluntary and Involuntary Termination Benefits Reporting Process

New program PPP546 will be written to generate reports and accumulate YTD Severance Payments. This program will also zero out all prior accumulations on fiscal month 1, of each fiscal year.

Corporate Personnel System (CPS) Interface File Changes

New CPS code values TV & TI come from the DOS table and will not require any changes in program PPP713, which does the CPS extract.

PPS Control Table Updates

- DOS Table Entries will be required to load the 7 new DOS codes.
- MSG Table entries will be required for at least two new entries(See EDB Maintenance changes above on possible third entry;
 - THIS DOS CODE INVALID ON THIS TRAN
 - DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT
 - VOL/INVOL TERM DOS NOT PERMITTED ON EDB

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Copylib Member Changes

CPWSDOSC

This is the DOS constants copylib member. The DOS codes SEV and PLN and any other local DOS codes with the same meaning, will not be allowed to be established on the EDB. This will be accomplished by adding two new 88 level codes to the Campus-Customizable copylib member, CPWSDOSC, which will be modified by each campus to include a list of DOS codes currently being used for Severance types of pay subject to GASB47.

Program Changes

PPEC052

Module PPEC052 performs EDB Description of Service (DOS) and Distribution consistency edits based on DOS table attributes. Module PPEC052 gets executed whenever there is a change to either the Distribution DOS or the Distribution FAU on the EDB.

The new Voluntary and Involuntary Termination DOS codes (ITL, ITR, ITS, ITP, VTL, VTR, VTS) will be rejected if entered on the employee's EDB distribution with error message 08-951 "VOL/INVOL TERM DOS NOT PERMITTED ON EDB".

The old Termination DOS codes will also be rejected if established on the EDB with error message 08-951 "VOL/INVOL TERM DOS NOT PERMITTED ON EDB" and will be identified in Copylib Member CPWSDOSC for each Campus to record their own DOS codes.

PPEDTPAY

Program PPEDTPAY is the common edit module for pay transactions (TE, TX, RX, AP and LX). This program will be modified to only allow payment of termination benefits DOS code on the AP and RX Transactions. LX, TE, and TX will be specifically not allowed to include any of the new DOS Codes (ITL, ITR, ITS, ITP, VTL, VTR, VTS). Any invalid transactions will be rejected with error message 36-430 "THIS DOS CODE INVALID ON THIS TRAN".

This program will also be modified so that pay transactions with old severance DOS codes like SEV and PLN and other local codes, will be rejected during the Payroll Edit Process. When a user enters a pay transaction using SEV or PLN, or other local codes, the transaction will be rejected with message 36-431 "DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT". This edit will apply to all transactions edited by this program.

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Two new messages will be added to the System Messages Table to support these edits.

36-430 THIS DOS CODE INVALID ON THIS TRAN.

36-431 DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT

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PPEDTRST

Program PPEDTRST performs common edits required for pay transactions RA (retroactive pay) and ST (payment in Lieu of Notice). Only the “RA” transaction will be allow for payment using the new DOS codes.

Any attempt to pay with either of these transactions using one of the old severance DOS codes like SEV and PLN and other local codes, will be rejected by this program using error 36-431 “DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT”.

PPEDTFT

Program PPEDTFT performs the unique edits required for onetime pay transaction “FT”. This program will be modified to allow payment on this transaction for any of the new DOS codes.

Pay transactions with old severance DOS codes like SEV and PLN and other local codes, will be rejected with message 36-431 DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT

PPWRC11 and PPWRC21

These are the screen programs for rush checks screens OPT1 and OPT2. Changes will be made to allow payments via the new DOS codes (ITL, ITR, ITS, ITP, VTL, VTR, VTS). Any attempt to pay with old DOS codes will be rejected with error 36-431 “DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT”.

New Programs

PPP546

General Description

This program reads the expense distribution workfile (EDW), extracts the monthly severance payments and assessments (DOS codes ITL, ITR, ITS, ITP, VTL, VTR, and VTS) then sorts the activity. It then matches and merges with the prior months ending balances. A new balance file (for next month) will be produced as well as report PPP5461 which shows the monthly severance details and report PPP5462 which shows the summary of payments by object code.

Inputs

- Expense Distribution Workfile (EDW)
- Severance YTD Balances file
 - Contains the Fiscal YTD totals of Payout and Fringe Benefits by Object Code up to and including the prior Process Month.
 - On the Month 1 cycle, this file should not be brought in as input, instead processed as an empty file.

Outputs

- Severance YTD Balances file
 - Contains the Fiscal YTD totals of Payout and Fringe Benefits by Object Code up to and including the Current Process Month (i.e., this file will serve as input to the next monthly run of PPP546).
 - Voluntary and Involuntary Termination Benefits Detailed Report (PPP5461). A sample of the report can be found as Attachment C.
 - Data Elements to be included on the report are as follows;

Data Element Description	Data Element Number
Location	From CCR
Sub-Location	PAR4025
Full Accounting Unit	PAR3060 (After filtering by Campus Program)
Employee Name	PAR0571
Employee Identification Number	PAR0120
Pay Period End Date	PAR3750
Title Code	PAR3846
DOS Code	PAR3870
Object Code	From the EDW
Percentage/Hours	From the EDW
Pay Rate	PAR3260

Gross Amount	From the EDW
Fringe Benefit Amount	Summed from the EDW by this new program
Sub-total by FAU	Summed from the EDW by this new program
Payment Total by Object Code	Summed from the EDW by this new program
Fringe Benefit Total by Object Code	Summed from the EDW by this new program

- Voluntary and Involuntary Termination Benefits Summary Report (PPP5462)
 - Sample report can be found as Attachment D
 - Provides a summary of Last Months YTD Payout and Fringe Benefits by Object Code, the Current Months totals, and A Summation of the two, which should match next months “Last Months” figures, except at fiscal Month 1, in which case Last Months YTD will be zeros.

Processing

Sorts Monthly termination benefits detail for matching by breaking the workload into two processes, one to extract detail from the Expense Distribution Workfile (EDW), and as a second process, match against the YTD Severance Balances file, producing a new Severance Balances file, and a temporary file of monthly severance detail. This is accomplished by releasing two detail records for sorting, one to support the detail report, and the second to support the object code matching process. The first set of detail records are used to prepare the Benefits Detailed Report, which will be ordered by; Location, Sub-Location, FAU (Full Accounting Unit), and employee last name, first name. The second set of details are totaled to generate the Summary report and the cross-foot section (final total) of the Detail Report.

Prior to releasing records to the sort, this program calls a new campus modifiable program PPFAU140, so that each campus can filter the FAU to control sorting and summary totals on the detail report. As delivered, this program will simply copy the FAU to the report without modification.

PPFAU140

General Description

This program is passed as input a complete FAU (PAR3060) which can be re-arranged by local code to affect sorting and control total breaks on the detail report produced by program PPP546 (above). As delivered, the program simply passes back the entire FAU without alteration.

Inputs

- FAU program interface work area.

Outputs

- FAU program interface work area.

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Processing

As delivered, this program simply passes back the entire FAU without alteration.

Bind Members

PPP546

New plan bind member for new program

JCL Changes

Expense Distribution

New program PPP546 must be added to the expense distribution process, usually run after the final month end process, and after PPP520 which is run as part of final month end process. Sample JCL will be provided with the installation of this release.

Control Table Updates

System Messages Table (PPMSG)

Add new edit messages.

08-951 VOL/INVOL TERM DOS NOT PERMITTED ON EDB
36-430 THIS DOS CODE IS INVALID ON THIS TRAN
36-431 DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT

Description of Service Table (PPDOS)

Add the following new DOS codes

- ITL – Involuntary Termination Lump Sum Payment
- ITR – Involuntary Termination Regular Payment
- ITS – Involuntary Termination Severance Payment
- ITP – Involuntary Termination Pay In Lieu of Regular Pay
- VTL – Voluntary Termination Lump Sum Payment
- VTR – Voluntary Termination Regular Payment
- VTS – Voluntary Termination Severance Payment

Obsolete Objects

The following objects will be made obsolete because the program does not contain any SQL statements. Campuses should follow local procedure for removing the obsolete object:

Bind Member

PPEC052

Package

PPEC052

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Attachments

Attachment A - Control Table Update Transactions - System Messages Table
Attachment B - Control Table Update Transactions - Description of Service Table
Attachment C - Voluntary and Involuntary Termination Benefits Detailed Report Format
Attachment D - Voluntary and Involuntary Termination Benefits Summary Report

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Attachment A - Control Table Update Transactions - System Messages Table

Actual transactions are as follows (double check online and batch severity);

```
-----1-----2-----3-----4-----5-----6-----7-----8  
A08089510112137VOL/INVOL TERM DOS NOT PERMITTED ON EDB  
A08364300112137THIS DOS CODE IS INVALID ON THIS TRAN  
A08364310112137DOS CODE OBSOLETE, SHOULD NOT BE USED FOR PAYMENT
```


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Attachment C - Voluntary and Involuntary Termination Benefits Detailed Report Format V2.0

Standard Report Headings

Process Month: September 2005

Voluntary and Involuntary Termination Benefits Detailed Report

Employee Name	Employee ID	Pay Period	Title	DOS	Object	%/Hours	Pay Rate	Amount	Benefits
Location 03 Sub-Location GN FAU: 3-660100-cccc-33333-pppppp-2									
Yates, Rowdy	456123789	093005	2310 VTL	1610	1.0000		20000.00	20000.00	600.00
Sub-Total by FAU								20000.00	600.00
Location 03 Sub-Location MD FAU: 3-404918-cccc-33333-pppppp-2									
Smith, Sandy	123456789	093005	7510 VTR	1610	1.0000		5000.00	5000.00	950.00
Thomas, Gregory	987654321	083105	9613 VTS	1610			10000.00	10000.00	1000.00
Sub-Total by FAU								15000.00	1950.00
FAU: 3-404918-cccc-33333-pppppp-2									
Brown, Betty	234567890	093005	7510 ITR	1620	1.0000		4000.00	4000.00	150.00
Gregory, Richard	876543219	083105	9613 ITS	1620			10000.00	10000.00	1000.00
Sandy, Christine	561237894	093005	1200 ITL	1620			200.00	200.00	60.00
Smith, Ralph	654321987	091503	4673 ITP	1620	.5000		3600.00	1800.00	175.00
Sub-Total by FAU								16000.00	1385.00
Total by Object Code 1610								35000.00	2550.00
Total by Object Code 1620								16000.00	1385.00

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Attachment D - Voluntary and Involuntary Termination Benefits Summary Report

Standard Report Headings

Process Month: September 2005

Voluntary and Involuntary Termination Benefits Detailed Report

	Accumulated		Current Month		Year-to-Date	
	Payout	Benefits	Payout	Benefits	Payout	Benefits
Total by Object Code 1610	25000.00	550.00	35000.00	2550.00	60000.00	3100.00
Total by Object Code 1620	10000.00	385.00	16000.00	1385.00	26000.00	1770.00