

## EXTENDED ACCOUNTING OPTION

### OVERVIEW

The Extended Accounting Option provides the user the ability to enter Company, Department, and/or Employee specific account numbers for Calculated Amounts, Pay in a given category, and Deductions. In addition, the operator can override the "normal" account number by entering an exception account during the hours entry process for specific pay items and/or special items.

### EXTENDED ACCOUNT NUMBER ENTRY

An additional selection entitled "EA EXTENDED ACCOUNTING setup" appears on both the Company Data Entry and the Employee Data Entry menus. This selection provides the operator with access to the Company, Department, and Employee specific account numbers being used.

### ACCOUNTING ENHANCEMENTS FOR THE HOURS ENTRY PROCESS

An Account Number field has been added to the Hours Entry screen. This field allows the operator, by exception, to assign any pay item to any operator-entered account. An operator-entered account will always be used instead of any employee, department, or company default accounts.

In the Employee Record, a Job Number field has been added to each of the Automatic Auxiliary Pay Entries. This Job Number may optionally be used as an alternate Department Number entry for each categorized pay entry. Each of the four Automatic Auxiliary Pay Entries for salaried employees can be assigned to a different department: allowing fully-automatic allocation of a salary among up to five departments. For hourly employees, the Job Number may be added during hours entry to allocate the item to the account specified for the given pay category in another department. To enable this feature, the question "Job Number is Alternate Department:" in the Company Record must be answered "YES".

### EXTENDED ACCOUNTING REPORTS

A new selection entitled "EA EXTENDED ACCOUNTING Reports" appears on the Payroll Reports (RE) menu. The Extended Accounting Reports include listings of all account numbers being used, plus three Payroll Journal listings (by Employee, by Account Number, and by Item Name) which allow the operator to preview the journal file before it is transferred to the General Ledger. Each Payroll Journal Transfer File listing flags "Out of Balance" conditions based on a comparison of the sum of debits to the sum of credits, allowing the operator to correct the situation before transferring data to the general ledger. The listings by Account Number and by Item Name summarize net activity by Account Number and Item Name, respectively.

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### JOURNAL FILE OUTPUT

During Initialization, the Extended Accounting Option automatically builds a Journal File for the General Ledger system. The Journal File output for a given pay period is named **JF{date}.PAY**. A semi-custom journal file builder, named PRJFX.EXE is responsible for creating the JF{date}.PAY files in the format required by your general ledger system.

### **APPLICATION NOTE: EXTRACTING ACCOUNTING INFORMATION FROM PAYROLL**

The following describes a typical usage of the information collected by Payroll by an accounting system. The purpose of this section is to clarify the meaning of the information collected by Payroll: not to change or otherwise constrain your accounting scheme. In different situations, there may be many other possible "correct" ways to account for each item. For instance, those using Direct Deposit to put the proceeds of a deduction in a bank account might use an expense account, rather than a liability account, for the deduction. You should consult an accountant who is familiar with your specific situation for advice on setting up specific accounts and accounting procedures. LPI Information Systems cannot and does not provide accounting advice: we can only respond to questions about how payroll collects and reports information.

### **DETERMINING PAYROLL EXPENSE DUE TO EMPLOYEE TRANSACTIONS:**

Recent changes in Federal law affecting payroll have complicated payroll accounting, especially since the 1986 Tax Reform Act. The major new concept which causes accounting headaches is that payroll should include "reporting" items for the government. With each passing year, more employers are affected by "reporting" items.

"Imputed pay" items are a new class of "reporting" items which increase the tax liability associated with payroll without increasing what has been traditionally considered "gross pay": but taxable "gross pay" is affected. Examples of "Imputed Pay" are "Cost of Excess Group Term Life Insurance", "Vehicle Use", and "Excess Golden Parachute Payments". The amount of "Imputed Pay" items must usually be separately detailed on the W-2. These items are usually set up as User-Defined Pay Categories with "NON-CASH" handling (and whatever Tax Code is appropriate) in DATASMITH Payroll. The tax bases affected by these will vary with each situation: an accountant should be consulted.

In 1991, IRS regulations changed to require "Employee Business Expense" reimbursed by the employer to be included as a "reporting only" item on the W-2. "Reporting Only" items do not change employer expense, liability, or assets. These items are set up as "Code C" (tax exempt) User-Defined Pay Categories with "NON-CASH" handling.

If **"Reporting" user-defined pay items are not used** (the "normal" case prior to 1986), total Payroll Expense due to Employee Transactions will be the sum of the Pay in all Pay Categories, plus Special Pay, less TIPS. This figure is also equal to:

$$\text{GROSS} + \text{EXEMPT PAY} + \text{EXEMPT DEDUCTIONS} - \text{TIPS}$$

EXEMPT PAY (Code C pay) and EXEMPT DEDUCTIONS (Code C deductions) are not included in "GROSS". This peculiar situation is a result of the way the tax laws have evolved, which effectively force the employer to distinguish between taxable and tax-exempt gross pay for each type of tax: there is now a separate "taxable gross pay" for each tax. By tradition, the "GROSS" shown on pay stubs includes only non-exempt pay. Since each tax authority has developed its own rules on inclusion or exclusion of certain pay and deduction items, "GROSS" may or may not match any given "tax basis", depending upon the specific circumstances. EXEMPT PAY represents the sum of all "Code C" pay items, which could be User Defined Pay Categories numbered 9 and above, or Special Pay items.

With the Extended Accounting Option, each Pay Category may be assigned to its own account number.

*When each Pay Category is assigned its own account number, DO NOT assign account numbers to "GROSS", EXEMPT PAY items, or EXEMPT DEDUCTIONS: doing so will throw your Payroll Journal out of balance!*

You may also assign individual account numbers to the exempt (Code C) Pay Categories only: in this case, account numbers should be entered for GROSS and EXEMPT DEDUCTIONS, but EXEMPT PAY should not be assigned an account number.

If in doubt about your account number setup, just make sure that you run a Payroll Journal File listing by employee after Calculation and before Initialization. You can usually correct any out-of-balance conditions due to number assignment problems without re-running the payroll by simply editing one or more account numbers. Re-run the Journal File listing and repeat the correction process as necessary until you obtain a correct Payroll Journal.

If **user-defined "Reporting" Pay Categories are used** (quickly becoming the "normal" case in the '90's), GROSS and EXEMPT PAY must not be used: individual account numbers must be assigned to each pay category which contributes to payroll expense. In this case, total Payroll Expense due to Employee Transactions will be:

$$\{\text{All pay items except user-defined "Reporting Only" pay items}\} - \text{TIPS}$$

Examples of typical user-defined "Reporting Only" items are Imputed Pay (Cost of Excess Group Term Life, Vehicle Use, etc.) and Reimbursed Employee Business Expense (first required on the 1991 W-2's).

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**A. PAYROLL EXPENSE COMPONENTS:** Relevant payroll items from this group can include the following:

<u>Payroll Legend</u>	<u>Typical Account Name</u>	<u>DR/CR</u>
CARRY FWD	Payroll Expense	DR
GROSS	Payroll Expense	DR
TIPS	Payroll Expense	CR
(Pay Categories)	Payroll Expense	DR
Emplr's S.S.	Payroll Expense	DR
Emplr's MEDICARE	Payroll Expense	DR
Emr Taxes	Payroll Expense	DR

The "Emr Taxes" item is an amount equal to the sum of Employer's FICA and Employer's Medicare.

The CARRY FORWARD item represents items held in abeyance from one of two situations:

1. If an employee has more fixed dollar deductions than can be covered by net pay, a negative Carry Forward is generated. Payroll will deduct the Carry Forward from the employee's net pay on the next paycheck. Because Carry Forward is itself a fixed-dollar deduction, it is possible that another Carry Forward could be generated. The deduction(s) which cause the Carry Forward are shown on payroll reports as though they were taken in the normal manner. The pay stub image on the Current Report will show the legend "NO PAY, BALANCE CARRIED FORWARD".
2. If a paycheck is not issued for the amount of net pay due the employee, a positive Carry Forward is generated. Payroll will add the Carry Forward to the employee's net pay on the next paycheck. Net pay for the employee is shown on payroll reports as though it was disbursed in the normal manner. The pay stub image on the Current Report will show the legend "NO CHECK" with an explanation. This situation can occur only with Version 8.3 and later, and with certain customized DATASMITH Payroll systems in conjunction with the "Minimum Check" and/or "Stop Check" features.

**B. PAYROLL LIABILITY COMPONENTS:** Relevant payroll items in this group are typically:

<u>Payroll Legend</u>	<u>Typical Account Name</u>	<u>DR/CR</u>
FED TAX	Federal Tax Payable	CR
STATE TAX	State Tax Payable	CR
SOC SECRTY	FICA Tax Payable	CR
LOCAL TAX	Local Tax Payable	CR
EI CREDIT	Federal Tax Payable	DR
SUI/SDI	SUI/SDI Payable	CR
MEDICARE	Medicare Payable	CR
OTHER TAX (User Deductions)	Other Tax Payable (Liability account)	CR
Emplr FICA	FICA Tax Payable	CR
Emr MEDICR	Medicare Payable	CR

**C. PAYROLL ASSET COMPONENTS:** Relevant payroll items from this group are typically:

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<u>Payroll Legend</u>	<u>Typical Account Name</u>	<u>DR/CR</u>
NON CASH	Cash	DR
NET	Cash	CR

When using Extended Accounting, be aware that YOU are the judge of what is "correct": the program will not prevent you from producing Journal Files with any possible arrangement of account numbers. Payroll has no way of "knowing" whether a given account exists, or whether it is an Asset, Liability, Income, or Expense account.

### **DETERMINING ACCOUNT NUMBER ASSIGNMENTS**

The account number used for a particular item is determined as follows:

1. User-Defined Deductions are assigned the first account number found by searching for valid account numbers for the particular deduction in the following order:

- Employee-specific account for the deduction.
- Department-specific account for the deduction.
- Company account for the deduction.

2. The gross pay associated with each pay line item for a given employee is assigned to the first account number found by searching for valid account numbers assigned to the particular pay category used by the line item in the following order:

- Pay Line specific account assigned by the operator during hours entry.
- Employee-specific account for the pay category used.
- Department-specific account for the pay category used.
- Company account for the pay category used.

3. The gross pay or deduction amount associated with Special item for a given employee is assigned to the account number entered by the operator for that item.

4. Calculated Amounts are assigned the first account number found by searching for valid account numbers for the particular Calculated Amount in the following order:

- Employee-specific account for the Calculated Amount.
- Department-specific account for the Calculated Amount.
- Company account for the Calculated Amount.

### **AUTOMATIC ALLOCATION OF CALCULATED AMOUNTS TO DEPARTMENTS**

If no Employee-specific account is assigned to a particular Calculated Amount, the Job Number entered by the operator at the time of hours entry may be used to allocate that Calculated Amount to various departments.

To enable the Automatic Allocation feature, the operator must set the Company record up as follows:

**Job Number is Alternate Dept: YES**

Besides enabling the automatic allocation feature, this causes any Job Number entered for pay line items to be interpreted as an alternate department number assignment for the item in question. This causes the alternate department's account numbers to be searched instead of the "home" department for the employee. This alternate assignment is not used if there is an account number specified for the Line Item or for the Employee's applicable pay category.

**AUTOMATIC JOB NUMBER ASSIGNMENTS:** The Extended Accounting Option provides automatic Job Numbers for Auxiliary Automatic Pay items. These can be used to automatically split a salaried employee's pay among two or more departments.

### **DETERMINING THE AMOUNT TO BE ALLOCATED**

The amount of each Calculated Amount allocated to a given department is determined by the total pay attributed to that department divided by the Total Allocated Pay.

**TOTAL ALLOCATED PAY:** The Total Allocated Pay for each employee is the sum of all pay line items and all Special Pay items for that employee except user-defined pay items and Special Pay items whose Titles begin with "\*". This feature gives the user the flexibility to completely exclude certain pay items from the allocation process. If the Total Allocated Pay is zero, Calculated Amounts are assigned as though the Automatic Allocation feature was OFF.

**PAY ATTRIBUTED TO EACH DEPARTMENT:** When the Automatic Allocation feature is activated, pay is attributed to departments as follows:

1. **Categorized Pay line items:** The Job Numbers entered for each line item of pay are interpreted as Department Numbers. When no Job Number is specified, the line item is attributed to the Employee's "Normal" Department. If the line item is to be attributed to the Company ("No Department"), this is accomplished by using a pay category which has no department-level number assignment.

2. **Special Pay items:** The Job Numbers entered for each Special Pay item (positive amounts) are interpreted as Department Numbers. When no Job Number is specified, the line item is attributed to the Company (i.e.: "No Department").

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**ALLOCATION FACTOR:** The Allocation Factor for each Department is determined by dividing the Pay Attributed to the Department by the Total Allocated Pay.

**AMOUNT ALLOCATED:** The amount of each Calculated Amount allocated to each Department is determined by multiplying the Allocation Factor for that Department by the Total Calculated Amount. The amount determined by this process is then assigned to the first account number found by searching for valid account numbers for the particular Calculated Amount in the following order:

Department-specific account for the Calculated Amount.

Company account for the Calculated Amount.

*NOTE: The allocation of any given Calculated Amount is effectively disabled by either specifying an Employee-specific account for the Calculated Amount or failing to specify an appropriate Department-specific account for the Calculated Amount.*

### EXTENDED ACCOUNT NUMBER ENTRY

Facilities are provided to enter account numbers at the Company and Department level via an additional selection (selection code EA) provided on the Company data entry and changes menu.

Facilities are provided to enter account numbers at the Employee level via an additional selection (selection code EA) provided on the Employee data entry and changes menu.

Facilities are provided to enter account numbers for individual pay Line Items and Specials via enhanced Periodic Entry screens. Line Item account numbers may also be edited via the Employee data entry and changes selection.

```
COMPANY DATA ENTRY
-----
MM  Main Menu
SE  SET      company data
CH  CHANGE  company data
EA  EXTENDED ACCOUNTING setup
```

Company Data Entry menu (CO)

```
EXTENDED ACCOUNTING SETUP
-----
MM  Company Data Entry & Changes Main Menu
CA  CALCULATED AMOUNT accounts
AC  ADDITIONAL CALCULATED AMOUNT accounts
PC  PAY CATEGORY accounts
DE  DEDUCTION accounts
```

### Extended Accounting Setup Menu (CO-EA)

**CALCULATED AMOUNT** Accounts at the Company level are used when there is no applicable Employee level account and no applicable Department level account for the calculated amount in question.

**ADDITIONAL CALCULATED AMOUNT** Accounts at the Company level are used when there is no applicable Employee level account and no applicable Department level account for the additional calculated amount in question.

**PAY CATEGORY** Accounts at the Company level are used when there is no applicable pay line item account, no applicable Employee level account, and no applicable Department level account for the categorized pay line item in question.

**DEDUCTION** Accounts at the Company level are used when there is no applicable Employee level account and no applicable Department level account for the deduction in question.

```
CALCULATED AMOUNT accounts
-----
MM  extended accounting setup Main Menu
CO  COMPANY accounts
AC  DEPARTMENT accounts
```

### Company/Department selection: Calculated Amount Accts

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COMPANY CALCULATED AMOUNTS ACCOUNT NUMBER ENTRY				
01. CARRY FWD	0000000000000101	C	09. TIPS	0000000000002304
02. [not used]	0000000000000102	D	10. NON CASH	0000000000001776
03. GROSS	0000000000010768	C	11. SUI/SDI	0000000000012816
04. FED TAX	0000000002561024	D	12. MEDICARE	0000000000013072
05. STATE TAX	0000000000003568	C	13. [not used]	0000000000000000
06. SOC SECRTY	0000000000002800	D	14. [not used]	0000000000000000
07. LOCAL TAX	0000000000001792	C	15. OTHER TAX	0000000000003840
08. EI CREDIT	0000000000002048	D	16. NET	0000000000004096

### Company Calculated Amounts Acct Number Entry (CO-EA-CA-CO)

COMPANY ADDITIONAL CALCULATED AMOUNTS ACCOUNT NUMBER ENTRY				
01. Emplr FICA	0000000000010257	D	09. [not used]	0000000000000000
02. Emr MEDICR	0000000000010513	C	10. [not used]	0000000000000000
03. Emr Taxes	0000000000000123	D	11. [not used]	0000000000000000
04. Emr FC Exp	0000000000000000	C	12. [not used]	0000000000000000
05. Emr MC Exp	0000000000000000	C	13. [not used]	0000000000000000
06. Pd via Chk	0000000000000000	C	14. [not used]	0000000000000000
07. Pd via DD	0000000000000000	C	15. [not used]	0000000000000000
08. [not used]	0000000000000000	C	16. [not used]	0000000000000000

### Additional Calculated Amounts Acct Number Entry (CO-EA-AC-CO)

COMPANY PAY CATEGORY ACCOUNT NUMBER ENTRY				
01. REGULAR	0000000000002816	D	09. WEDDINGS	0000000000000159
02. OVERTIME	0000000000010514	C	10. [not used]	0000000000000000
03. VACATION	0000000000000123	D	11. [not used]	0000000000000000
04. HOLIDAY	0000000000000124	C	12. [not used]	0000000000000000
05. TIPS	0000000000000124	C	13. [not used]	0000000000000000
06. SICK	0000000000000124	C	14. [not used]	0000000000000000
07. NON CASH	0000000000000125	C	15. [not used]	0000000000000000
08. OTHER	0000000000001156	C	16. [not used]	0000000000000000

### Pay Category Acct Number Entry (CO-EA-PC-CO)

```

COMPANY DEDUCTION ACCOUNT NUMBER ENTRY
-----
01. Pension      0000000000008716 C    09. [not used]  0000000000000000
02. Insurance    0000000000000024 C    10. [not used]  0000000000000000
03. [not used]   0000000000000000 C    11. Ded 11      0000000028162827
04. [not used]   0000000000000000 C    12. Ded 12      0000000000000100
05. [not used]   0000000000000000 C
06. [not used]   0000000000000000 C
07. [not used]   0000000000000000 C
08. [not used]   0000000000000000 C
    
```

Deduction Account Number Entry (CO-EA-DE-CO)

```

CALCULATED AMOUNT accounts
-----
MM  extended accounting setup Main Menu
CO  COMPANY accounts
AC  DEPARTMENT accounts
    
```

Company/Department Selection Menu

```

EXTENDED ACCOUNTING SETUP
-----
MM  Employee Data Entry & Changes Main Menu
CA  CALCULATED AMOUNT accounts
AC  ADDITIONAL CALCULATED AMOUNT accounts
PC  PAY CATEGORY accounts
DE  DEDUCTION accounts
LI  LINE ITEM exception accounts for current period
    
```

Employee Data Entry & Changes: EA submenu

LINE ITEM Accounts, if specified, supercede all other account numbers. These numbers are normally entered through the enhanced Periodic Entry screens: the

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Employee "LI" screen is provided to allow the operator to edit these accounts without altering hours data, and thus avoiding the need to recalculate pay.

CALCULATED AMOUNT Accounts, ADDITIONAL CALCULATED AMOUNT Accounts, and DEDUCTION Accounts at the Employee level supercede all other account numbers for Calculated Amounts.

PAY CATEGORY Accounts at the Employee level are used when there is no applicable pay line item account for the categorized pay line item in question.

EMPLOYEE BAC	CALCULATED AMOUNTS		ACCOUNT NUMBER	ENTRY
01. CARRY FWD	0000000000012716	D	09. TIPS	0000000000000000
02. [not used]	0000000000000000	C	10. NON CASH	0000000000022710
03. GROSS	0000000000427001	D	11. SUI/SDI	0000000000022711
04. FED TAX	0000000000022704	C	12. MEDICARE	0000000000022712
05. STATE TAX	0000000000022705	C	13. [not used]	0000000000000000
06. SOC SECRTY	0000000000022706	C	14. [not used]	0000000000000000
07. LOCAL TAX	0000000000022707	C	15. OTHER TAX	0000000000000000
08. EI CREDIT	0000000000000000	C	16. NET	0000000000012716

Company Calculated Amount Acct Number Entry (CO-EA-CA)

EMPLOYEE BAC	ACCOUNT NUMBER		ENTRY	
01. Line # 1	0000000000000000	C	09. [not used]	0000000000000000
02. Line # 2	0000000000000000	C	10. [not used]	0000000000000000
03. Line # 3	0000000000000000	C	11. [not used]	0000000000000000
04. Line # 4	0000000000000000	C	12. [not used]	0000000000000000
05. Line # 5	0000000000000000	C	13. [not used]	0000000000000000
06. Line # 6	0000000000000000	C	14. [not used]	0000000000000000
07. Line # 7	0000000000000000	C	15. [not used]	0000000000000000
08. Line # 8	0000000000000000	C	16. [not used]	0000000000000000

Employee Pay Line Item Acct Number Maintenance (EM-EA-LI)

## ACCOUNTING ENHANCEMENTS FOR THE HOURS ENTRY PROCESS

BAC		BRUCE A. CLINTON			CODE: BAC				
HOURS	CATEGORY	RATE	GROSS	JOB	ACCOUNT	(D/C)	ST	LC	
1.	40.00	REGULAR	43.27	1730.76	0	0000000001110111	D	PA 0	
2.	2.00	OVERTIME	64.90	129.81	0	0000000002220222	D	PA 0	
3.	80.00	VACATION	43.27	3461.52	2	0000000000000000	C	PA 0	
4.	4.00	HOLIDAY	43.27	173.08	0	0000000000000000	C	PA 0	
5.	5.00	TIPS	43.27	216.35	0	0000000000000000	C	PA 0	
6.	6.00	SICK	43.27	259.61	0	0000000000000000	C	PA 0	
7.	7.00	NON CASH	43.27	302.88	0	0000000000000000	C	PA 0	
8.	8.00	WEDDINGS	43.27	346.15	0	0000000000000000	C	PA 0	

Enhanced Hours Entry Screen

If no Account Number entry appears for a given line on the Hours Entry screen, the following rules will be applied in the order shown. The first nonzero account found by this procedure will be used:

1. Employee account number for the pay category shown.
2. Department account number for the pay category shown.
3. Company account number for the pay category shown.

BRUCE A. CLINTON		CODE: BAC		
DESCRIPTION	AMOUNT	CODE	JOB	ACCOUNT NUMBER
1. Bonus	50.00	A	0	0000000000000000
2.				
3.				
4.				
5.				

Press ENTER for next screen, (-) for previous or line number

Enhanced Specials Entry Screen

The appearance of the Special Item screen is not changed for Extended Accounting. On Special Items, only the Account Number specified by the operator for each line item is used: there is no automatic account assignment based on Employee, Department (or Job), or Company for Special Items.

**USING THE JOB NUMBER AS AN ALTERNATE DEPARTMENT**

Normally, the employee's "Home" department, specified in the Employee Record, is used to determine all department-level account numbers. However, for convenience in handling situations where pay is charged to a different department, the Extended Accounting Option provides a special usage of the Job Number.

To use the Job Number as an alternate Department number, the operator must first enter "YES" to the question "Job Number is Alternate Department ?" in the Company



## EXTENDED ACCOUNTING REPORTS

```

PAYROLL REPORT
-----
MM  Main Menu
CR  CURRENT REPORT      all Employees
CS  CURRENT REPORT      SINGLE Employee
OR  OLD REPORT          all Employees
OS  OLD REPORT          SINGLE Employee
DR  DEDUCTION REPORT   for any Period
EA  EXTENDED ACCOUNTING
    
```

Payroll Reports Menu (RE)

When the Extended Accounting Option is present, the Extended Accounting Reports selection will appear on the Reports (RE) menu as shown above.

The Extended Accounting Report selection screen and samples of the resulting reports are shown below.

```

Extended Accounting Reports
-----
MM  Main Menu
CO  COMPANY - wide account numbers.
AD  ALL DEPARTMENT      Acct Numbers
SD  ONE DEPARTMENT's    Acct Numbers
AE  ALL EMPLOYEE        Acct Numbers
SE  SINGLE EMPLOYEE     Acct Numbers
PN  PAYROLL JOURNAL     By Acct NUMBER
PE  PAYROLL JOURNAL     By EMPLOYEE
PI  PAYROLL JOURNAL     By ITEM Name
    
```

Extended Accounting Reports Submenu (RE-EA)

### Account Listing Selections: CO, AD, SD, AE, SE

The Account Listing selections allow the operator to document and/or audit the accounting setup of each payroll. The listings provided by these selections include only those items which have been assigned account numbers: all "blanks" are omitted.

### Payroll Journal Transfer File Listings: PN, PE, PI

The Payroll Journal Transfer File Listing selections allow the operator to "Preview" the journal which will be produced by each payroll during Initialization. If checks have

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been issued, these listings will include the check number associated with each employee's transactions. On each report, Debits and Credits are totalled and "out of balance" conditions are flagged.

In addition, the source of each Account Number is identified in the column entitled "SOURCE" in order to assist in audits and/or correcting erroneous account information. The source is identified by a single letter code:

- C - Company
- D - Department
- E - Employee Record
- L - Pay Line Item (entered during PE)

The operator may correct any erroneous account numbers by using the Company or Employee EXTENDED ACCOUNTING Setup selections, or by using PE (Periodic Entry) to edit the pay line item or Special Item account numbers.

Since the use of Periodic Entry always requires pay to be recalculated, the Employee Extended Accounting Setup screen has a selection which allows the operator to change the account number for a pay line item without editing any other current-period data: this allows the operator to avoid the need for recalculation.

\*\*\* 10-22-1992 @ 17:57:07 \*\*\*

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COMPANY MASTER ACCOUNT LISTING  
FOR PERIOD ENDING 1-30-92

Item Name	Account Number
=====	
CALCULATED AMTS	
01. CARRY FWD	000000000000111 C
06. SOC SECRTY	000000000011106 C
07. LOCAL TAX	000000000011107 C
08. EI CREDIT	000000000011108 C
09. TIPS	000000000011109 C
10. NON CASH	000000000011110 D
11. SUI/SDI	000000000011111 C
12. MEDICARE	000000000011112 C
15. OTHER TAX	000000000011115 C
16. NET	000000000011116 C
CALC AMTS #2	
01. Emplr FICA	000000000001201 C
02. Emr MEDICR	000000000001202 C
03. Emr Taxes	000000000001203 D
PAY CATEGORIES	
01. REGULAR	000000000010101 D
02. OVERTIME	000000000010102 D
03. VACATION	000000000010103 D
04. HOLIDAY	000000000010104 D
05. TIPS	000000000010105 D
06. SICK	000000000010106 D
07. NON CASH	000000000010107 C
08. OTHER	000000000010108 D
09. WEDDINGS	000000000010109 D
DEDUCTIONS	
01. Pension	000000000010101 C
02. Insurance	000000000010102 C
09. Ded 9	000000000010109 C
10. Ded 10	000000000010110 C
11. Ded 11	000000000010111 C
12. Ded 12	000000000010112 C

CO COMPANY - wide account numbers

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PAYROLL JOURNAL TRANSFER FILE LISTING BY EMPLOYEE  
FOR PERIOD ENDING 1-30-92

Employee ID	SOURCE				Debit	Credits
Date	Account Number	S	Item Name	Check #		
-----						
BAC	- CLINTON, BRUCE A.					
01/30/1992	0000000000000205	Cr C	Ded 5			5.00
01/30/1992	0000000000000206	Cr C	Ded 6			6.00
01/30/1992	0000000000000207	Cr C	Ded 7			7.00
01/30/1992	0000000000000208	Cr C	Ded 8			8.00
01/30/1992	0000000000001203	Dr C	Emr Taxes		506.4	
01/30/1992	0000000000002106	Cr C	SOC SECRTY			155.60
01/30/1992	0000000000002109	Cr E	TIPS			82.02
01/30/1992	0000000000002110	Dr E	NON CASH		114.8	
01/30/1992	0000000000002112	Cr E	MEDICARE			36.39
01/30/1992	0000000000002202	Cr C	Emr MEDICR			95.99
01/30/1992	0000000000002501	Cr C	Pension			73.85
01/30/1992	0000000000002502	Cr C	Insurance			2.00
01/30/1992	0000000000002503	Cr C	Ded 3			3.00
01/30/1992	0000000000002504	Cr C	Ded 4			4.00
01/30/1992	0000000000010107	Cr E	NON CASH			302.88
01/30/1992	0000000000010109	Cr C	Ded 9			9.00
01/30/1992	0000000000010109	Dr E	WEDDINGS		346.1	
01/30/1992	0000000000010110	Cr C	Ded 10			10.00
01/30/1992	0000000000010111	Cr C	Ded 11			11.00
01/30/1992	0000000000010112	Cr C	Ded 12			12.00
01/30/1992	0000000000010204	Dr C	HOLIDAY		173.0	
01/30/1992	0000000000010205	Dr E	TIPS		216.3	
01/30/1992	0000000000010206	Dr C	SICK		259.6	
01/30/1992	0000000000011106	Cr E	SOC SECRTY			40.24
01/30/1992	0000000000011109	Cr E	TIPS			21.21
01/30/1992	0000000000011110	Dr E	NON CASH		29.6	
01/30/1992	0000000000011112	Cr E	MEDICARE			9.41
01/30/1992	0000000000011116	Cr C	NET	000000		3,384.82
01/30/1992	0000000000022006	Cr E	SOC SECRTY			214.61
01/30/1992	0000000000022009	Cr E	TIPS			113.12
01/30/1992	0000000000022010	Dr E	NON CASH		158.3	
01/30/1992	0000000000022012	Cr E	MEDICARE			50.19
01/30/1992	0000000000025201	Cr C	Emplr FICA			410.45
01/30/1992	0000000000031004	Cr C	FED TAX			1,919.80
01/30/1992	0000000000031005	Cr C	STATE TAX			139.02
01/30/1992	0000000001110111	Dr L	Line # 1		1,730.7	
01/30/1992	0000000002220222	Dr L	Line # 2		129.8	
01/30/1992	0001267200260000	Dr C	VACATION		3,461.5	
					7,126.6	7,126.60
-----						
HWJ	- JOHNSON, HAROLD W.					
01/30/1992	0000000000022702	Cr E	Insurance			73.91
01/30/1992	0000000000042701	Dr E	CARRY FWD		73.9	
					73.9	73.91
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PE PAYROLL journal by EMPLOYEE

## Extended Accounting Option

\*\*\* 10-22-1992 @ 20:46:41 \*\*\*

Midwest Congregation PAGE 1

PAYROLL JOURNAL TRANSFER FILE LISTING BY ITEM NAME  
FOR PERIOD ENDING 1-30-92

Employee ID			SOURCE				Debit	Credits
Date	Account Number	S	Item Name	Check #			Debit	Credits
01/30/1992	0000000000011101	Dr	E CARRY FWD	000000			78.7	
01/30/1992	0000000000011101	Dr	E CARRY FWD	000000			32.8	
01/30/1992	0000000000042701	Dr	E CARRY FWD	000000			73.9	
**> Net Transactions:							185.56	0.00
01/30/1992	0000000000010110	Cr	C Ded 10	000000				10.00
**> Net Transactions:							10.00	10.00
01/30/1992	0000000000010111	Cr	C Ded 11	000000				11.00
**> Net Transactions:							11.00	11.00
01/30/1992	0000000000010112	Cr	C Ded 12	000000				12.00

### PI PAYROLL journal by Item Name

\*\*\* 10-22-1992 @ 20:43:58 \*\*\*

Midwest Congregation PAGE 1

PAYROLL JOURNAL TRANSFER FILE LISTING BY ACCOUNT NUMBER  
FOR PERIOD ENDING 1-30-92

Account Number			SOURCE				Debit	Credits
Date	Employee ID	S	Item Name	Check #			Debit	Credits
000000000000205	C							
01/30/1992	BAC	D	Ded 5	000000				5.00
**> Net Transactions:							5.00	5.00
000000000000206	C							
01/30/1992	BAC	D	Ded 6	000000				6.00
**> Net Transactions:							6.00	6.00
000000000000207	C							
01/30/1992	BAC	D	Ded 7	000000				7.00
**> Net Transactions:							7.00	7.00

### PN PAYROLL journal by account NUMBER