

**PCG Alert**  
**11/20/17**

**Calendar Year End Reminders**

**Please forward this alert to those in your Organization who need this information**

As the end of calendar year 2017 approaches, it is important to take timely action on the following payroll tasks affected by constructive receipt rules:

- Payroll repayment checks/money orders for current year wage overpayments must be received by the Payroll Compliance Group (PCG) no later than 12:00 PM on Friday, December 29, 2017.
- Payroll repayment checks/money orders received after 12:00 PM on December 29th will be deposited on the next business day, January 2, 2018, and treated as payment toward a 2017 prior year wage overpayment.
- After all transactions are processed for calendar year 2017, convert all 2017 wage overpayments with an outstanding balance to prior year overpayments. Recalculate remaining balances using the PCG-REPAY instructions located at [https://accounting.delaware.gov/payroll\\_comp/policies.shtml](https://accounting.delaware.gov/payroll_comp/policies.shtml)
- Discontinue all repayments of current year (2017) overpayments using the wage reduction code of WGR after the Pay Confirm for the 12/22/17 pay period. Recalculate remaining balances using PCG-REPAY instructions and establish a prior year PAYDUE general deduction on the employee record.
- Ensure data entry for all imputed income (Vehicle Usage, Cash Awards, Moving Expenses, Tuition Reimbursements, etc.) is completed as per instructions in PHRST Memorandum 17-10, Calendar Year-End Processing Memorandum.

If you have any questions regarding the Payroll Repayment process, please contact the Payroll Compliance Group at [PCG.DOA@state.de.us](mailto:PCG.DOA@state.de.us).

PCG Alerts are posted on the DOA Website:

[http://accounting.delaware.gov/payroll\\_comp/communications.shtml](http://accounting.delaware.gov/payroll_comp/communications.shtml)