

**PCG Alert**  
**11/23/21**

**Calendar Year End Reminders**

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

As the end of calendar year 2021 approaches, it is important to take timely action on the following payroll tasks affected by constructive receipt rules:

**Imputed Income**

- Ensure data entry for all imputed income (Vehicle Usage, Cash Awards, Moving Expenses, Tuition Reimbursements, etc.) is completed as per instructions in PHRST Memorandum 21-06, Calendar Year-End Processing Memorandum.

**Current Year Overpayments**

- The Payroll Compliance Group (PCG) must receive payroll repayment checks/money orders for current year wage overpayments no later than 11:00 AM on Wednesday, December 29, 2021.
- Please conduct a desk audit to ensure all checks have been sent to us.
- Payroll repayment checks/money orders received after 11:00 AM on December 29<sup>th</sup> will be deposited on January 3, 2022 and treated as payment toward a 2021 prior year wage overpayment.
- After all transactions are processed for calendar year 2021, convert all 2021 wage overpayments with an outstanding balance to prior year overpayments.
- Discontinue all repayments of current year (2021) overpayments using the wage reduction code of WGR after the Pay Confirm for the 12/30/21 pay period. Recalculate remaining balances and establish a prior year PAYDUE general deduction on the employee record.

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

PCG Alerts are posted on the DOA Website:

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