

PCG Alert
11/15/2023

Calendar Year End Reminders

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

As the end of calendar year 2023 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 23-07, 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 Thursday, December 28, 2023.
- 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 28th will be deposited on January 2, 2024 and treated as payment toward a 2023 prior year wage overpayment.
- After all transactions are processed for calendar year 2023, convert all 2023 wage overpayments with an outstanding balance to prior year overpayments.
- Discontinue all repayments of current year (2023) overpayments using the wage reduction code of WGR after the Pay Confirm for the 12/29/23 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.

PCG Alerts are posted on the DOA Website:

https://accounting.delaware.gov/payroll_comp/communications.shtml