

PCG Alert

11/18/2025

Calendar Year End Reminders

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

As the end of calendar year 2025 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 25-08, Calendar Year-End Processing Memorandum](#).

Current Year Overpayments

- **NEW! Any current year overpayments discovered AFTER December 8, 2025, should be submitted to PCG as a PRIOR year overpayment.**
- The Payroll Compliance Group (PCG) must receive ALL payroll repayment checks/money orders for current year wage overpayments no later 11:00 AM on Friday December 26, 2025.
- Please conduct a desk audit to ensure all checks have been sent to PCG.
- Payroll repayment checks/money orders received after 11:00 AM on December 26th will be deposited on January 2, 2026, and treated as payment toward a 2025 PRIOR YEAR wage overpayment.
- After all transactions are processed for calendar year 2025, convert all 2025 wage overpayments with an outstanding balance to prior year overpayments.
- Discontinue all repayments of current year (2025) overpayments using the wage reduction code of WGR after the Pay Confirm for the 12/26/2025 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