

Sonoma County Office of Education
Business Services

EXTERNAL PAYROLL AND FINANCE UPDATES

DEBUG MEETING: August 17, 2023

New Forms

Always check the SCOE website for the most up to date forms

- ❖ <https://www.scoe.org/pub/htdocs/fiscal-forms.html>
 - Recently updated forms:
 - *AP Certification Form:*
[https://www.scoe.org/files/District Accounts Payable Certification Form Rev 06.23v2.pdf](https://www.scoe.org/files/District%20Accounts%20Payable%20Certification%20Form%20Rev%2006.23v2.pdf)
 - *ACH Reversal Request*
[https://www.scoe.org/files/ACH Reversal Request 8.1.23-fillable.pdf](https://www.scoe.org/files/ACH%20Reversal%20Request%208.1.23-fillable.pdf)
 - *Create Manual Payroll*
[https://www.scoe.org/files/Create Manual Payroll 8.1.23-fillable.pdf](https://www.scoe.org/files/Create%20Manual%20Payroll%208.1.23-fillable.pdf)
 - *Payroll Check Status – Manual Payroll Request*
[https://www.scoe.org/files/Payroll Check Status-Manual Payroll Request 8.1.23-fillable.pdf](https://www.scoe.org/files/Payroll%20Check%20Status-Manual%20Payroll%20Request%208.1.23-fillable.pdf)

Reminder

Signature Authorization for AP and Payroll pick up

The signature authorization form was due on **6/30/23** for **2023/24**. An email reminder went out to the LEAs who have not turned this in. Please note that if you do not have this to us by **09/01/2023**, we will not be able to release checks to your staff until we have the new year form on file.

- ❖ This form authorizes staff to pick up payroll and accounts payroll from SCOE
 - [https://www.scoe.org/files/SIGNATURE AUTHORIZATION FORM fillable 7.5.22.pdf](https://www.scoe.org/files/SIGNATURE%20AUTHORIZATION%20FORM%20fillable%207.5.22.pdf)
 - Send original signatures via AV
 - If you use a courier company to pick up your items, please make sure they are listed on the *Signature Authorization form* as a valid company to pick up for your LEA

Wire Transfers – Require a minimum threshold of \$100,000 (See Attachment)

- ❖ This is a reminder that wires must be at least \$100,000 unless there is a justifiable critical business need that will be vetted by the Assistant Treasurer-Tax Collector.

- ❖ Email completed Wire Transfer Request Form to SCOE External Payroll & Finance team along with the Fiscal 07 report and backup from the vendor including the bank information.

Stale Dated Checks Email

We have been emailing when stale dates have been posted in the system. This is a reminder to look and see if your LEA has any stale dated checks to take care of. If you have questions about this process, please contact your Fiscal Advisor, helpdesk@scoe.org, or jliu@scoe.org.

Updates:

Wage Overpayment Updates (See Attachment)

- ❖ Education Code Section 44042.5 provides the statute for wage overpayment processes for school districts, County Office of Education, and Charter School employees. The 2023-24 Enacted Budget modified EC 44042.5, which reflects important changes to be aware of to maintain legal compliance.
- ❖ The updated provisions specify that the employer's notification must be submitted in written documentation. Additionally, notification of overpayment should also include the employee's right to dispute the claim of overpayment and information about the arbitration process. Limitation the time to three years in arrears from the employer-initiated repayment action.

It is important to note that human resources and business services offices should review these important changes and update practices and procedures for wage overpayment.

CalPERS Circular Letter 200-039-23 (See Attachment)

- ❖ State Social Security Administrator (SSSA) will not be issuing the Annual Maintenance Fee invoices for Fiscal Year (FY) 2023-24.
- ❖ This decision was made because the fees collected in previous FYs exceed SSSA's targeted amount to fund anticipated expenditures for the next FY.

Reciprocal Self-Certification Form – Revised Effective July 1, 2023 (See Attachment)

Upcoming Trainings/User Groups

[HR/Payroll User Group: Friday, 08/29/2023](#)

[Manual Payroll Training, Friday, 09/13/2023](#)

Payment to IRS for 30% Withholdings must use the Wire Transfer Process

Wire Transfer Procedures for LEAs

County Treasury requires Wire Transfer for payments that are \$100,000 or greater. **The minimum amount for Wire Transfers is \$100,000** unless there is a justifiable critical business need that will be vetted by the Assistant Treasurer-Tax Collector. Each wire transfer incurs a \$6.00 fee from the bank. The vendor also incurs a fee from their bank.

- Step 1:**
- a. Use the County of Sonoma Vendor Listing to verify the vendor is established.
 - i. Email jsarsfield@scoe.org, tpham@scoe.org, jliu@scoe.org and carend@scoe.org to request a current copy of the Vendor Listing.
 - ii. Please check the "Status" column when checking the list. If there is an "I" that means inactive and the County needs to be contacted to "activate".
 - b. When the vendor has not been established, complete the County of Sonoma Supplier Request form and email the completed form to the county email address listed on the form.
https://www.scoe.org/files/Supplier_Request_Form-current.pdf
- Step 2:**
- c. Once you've determined the vendor has been established, you may continue onto Step 2.
 - d. Complete the Wire Transfer Request Form accessed through Escape's SCOE Resources. **Please use a street address for the Beneficiary Address rather than a PO box address.**
 - e. For International Wires, check the foreign currency exchange rate on the morning the wire is to be sent.
 - i. If the international vendor has billed the district in US dollars, please indicate on the request form so we know no conversion is necessary.
 - f. Timetable Requirements
 - <=\$250,000: 2 business days
 - \$250,001-\$1,000,000: 3 business days
 - \$1,000,0001- \$5,000,000: 1 week
 - >= \$5,000,001: 10 calendar days
 - g. Use the Index Master to locate the Department Id for your district.
- Step 3:**
- i. Email jsarsfield@scoe.org, tpham@scoe.org, jliu@scoe.org and/or carend@scoe.org to request a current copy of the Index Master.
- Step 4:**
- h. Email the completed Wire Transfer Request Form to SCOE's External Fiscal Services (carend@scoe.org, jsarsfield@scoe.org, jliu@scoe.org and tpham@scoe.org) along with the Fiscal07 and back up from the vendor including the bank information.
 - i. Once the wire has been processed, SCOE External Staff receives a Wire Confirmation Notification from County Treasury.
 - i. SCOE will create a journal charging the district for the wire, using the expense budget code the district provided on the Wire Transfer Request Form, and will attach the Wire Confirmation Notification to the journal.
 - ii. Use the following link for the Wire Request Form or can be found in Escape in SCOE Resources in Forms https://www.scoe.org/files/Wire_request_Revised_01_23_2023-fillable.pdf



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Wage Overpayment Updates

 **BY DANYEL CONOLLEY**

 **BY MATT PHILLIPS, CPA**

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posted July 18, 2023

Education Code Section (EC §) 44042.5 provides the statute for wage overpayment processes for school districts, county offices of education, and charter school employees (see “[New Wage Overpayment Requirements](#)” in the October 2022 *Fiscal Report*). The 2023-24 Enacted Budget modified EC § 44042.5, which reflects important operational changes to be aware of to maintain legal compliance.

Prior law required the local educational agency (LEA) employer to notify the employee of the overpayment. The updated provisions specify that the employer’s notification must be submitted in written documentation. Additionally, notification of overpayment should also include the employee’s right to dispute the claim of overpayment and information about the arbitration process. Details regarding the limitations on timelines for employers to collect payment are also added, limiting the time to three years in arrears from the employer-initiated repayment action.

It is important to note that human resources and business services offices should review these important changes and update practices and procedures for wage overpayment.



State Social Security Administrator Program Funding

i Announcement

This is an announcement from California's Official State Social Security Administrator.

July 14, 2023

Circular Letter: 200-039-23

Distribution: VI

To: Public Employers with an Existing Section 218 Agreement

Purpose

The purpose of this Circular Letter is to inform you that the State Social Security Administrator (SSSA) will not be issuing Annual Maintenance Fee invoices for Fiscal Year (FY) 2023-24.

This decision was made because the fees collected in previous FYs exceed our targeted amount to fund anticipated expenditures for the next FY.

Background

The SSSA started collecting an annual maintenance fee on July 1, 2019. The purpose of the fee is to fund the SSSA and its services, including:

- Serving as the liaison between the Social Security Administration, the Internal Revenue Service, public entities, and stakeholders
- Processing modifications for public entities to provide coverage for their employees
- Maintaining Section 218 related records

- Performing education and outreach including webinars about Social Security coverage for public employers
- Conducting the Annual Information Request (AIR) to ensure tax compliance with respect to Social Security and Medicare tax withholding for all public entities in California

Additional Information

The SSSA will still send the required AIR form to gather information related to your employee coverage.

The \$650 contracting fee is not affected by this decision and will continue to be assessed when an agency establishes a new or amends an existing Section 218 Agreement.

The SSSA will provide future communications when the invoices and respective rates are re-established.

Additional Resources

For more information, visit [Understanding State Social Security Fees](#) located on our website.

Questions

If you have any questions, email the SSSA Office or call the SSSA directly at (916) 795-0810. You may also call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Renee Ostrander, Chief
Employer Account Management Division

Updated: July 14, 2023

Reciprocal Self-Certification Form

Complete the following information and return this form to your employer within 10 business days to determine your eligibility for benefits in CalPERS. To ensure this form is completed correctly, please reference the enclosed **List of Qualifying Reciprocal Retirement Systems in California**.

Section 1: Member Information

Member Name (Last)

(First)

(Middle)

Date of Birth

CalPERS ID

Enrollment Date with this Employer

Are you a member of CalPERS with funds on deposit? Yes No

Are you a member of the defined benefit plan of one of the retirement systems listed on the attached **List of Qualifying Reciprocal Retirement Systems in California**? Yes No **If yes, complete Section 2 with membership information for each qualifying reciprocal retirement system. Do not provide CalPERS data on this form.** If no, skip to Section 3.

Section 2: Qualifying Reciprocal Membership Information

Data must be validated with reciprocal system prior to completion. Failure to validate information may result in enrollment errors. Refer to the **List of Qualifying Reciprocal Retirement Systems in California**. Only include details on this form if you are a member under the retirement systems listed and not CalPERS-covered.

1) Full name of most recent reciprocal retirement system (do not provide an acronym):

Membership date in most recent reciprocal system (MM/DD/YYYY):

Are you currently active with this reciprocal system? Yes No, provide separation date (or last activity date if a member of CalSTRS (MM/DD/YYYY):

Did you receive a refund from this reciprocal system? No Yes, provide refund date (MM/DD/YYYY):

Did you retire from this reciprocal system? No Yes, provide retirement date (MM/DD/YYYY):

Note: If you have additional reciprocal membership, provide the details below for reciprocal system #2. If you do not, skip to Section 3.

2) Full name of reciprocal retirement system (do not provide an acronym):

Membership date (MM/DD/YYYY):

Are you currently active with this reciprocal system? Yes No, provide separation date (or last activity date if a member of CalSTRS (MM/DD/YYYY):

Did you refund from this reciprocal system? No Yes, provide refund date (MM/DD/YYYY):

Did you retire from this reciprocal system? No Yes, provide retirement date (MM/DD/YYYY):

Note: If you have additional reciprocal membership, attach a second form. If you do not, skip to Section 3.

Section 3: Sign and Certify

I understand that I am subject to the applicable laws and regulations of each system where I have membership. I also understand that completing this form will only determine my enrollment eligibility in CalPERS. It is not a request to establish reciprocity.

I certify that the information on this form has been verified with the qualifying reciprocal retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level or formula and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.

Member Signature

Date

List of Qualifying Reciprocal Retirement Systems in California

Only provide membership information on the **Reciprocal Self-Certification** form for membership in the defined benefit plan of the following systems. CalPERS data should **not** be included on the form.

Name of Reciprocal Retirement System	Qualifications:
Alameda County Employees' Retirement Association	
City and County of San Francisco Employees' Retirement System *	
City of Concord Retirement System*	
City of Costa Mesa Public Retirement System*	Safety only
City of Delano Retirement System*	
City of Fresno Retirement System	
City of Pasadena Fire and Police Retirement System	Fire and police only
City of San Clemente*	Non-safety (miscellaneous) only
Contra Costa County Employees' Retirement Association	
Contra Costa Water District	
East Bay Municipal Utility District	
East Bay Regional Park District	Safety only
Fresno County Employees' Retirement Association	
Imperial County Employees' Retirement Association	
Judges Retirement System II	
Kern County Employees' Retirement System	
Legislators' Retirement System	
Los Angeles City Employees' Retirement System	Non-safety (miscellaneous) only; L.A. Fire and Police Pension System and L.A. Water and Power Employees' Retirement System not eligible
Los Angeles County Employees' Retirement Association	
Los Angeles County Metropolitan Transportation Authority*	Non-contract Employees' Retirement Income Plan, formerly Southern California Rapid Transit District
Marin County Employees' Retirement Association	
Mendocino County Employees' Retirement Association	
Merced County Employees' Retirement Association	
Oakland Municipal Employees' Retirement System (City of Oakland)*	Non-safety (miscellaneous) only
Orange County Employees' Retirement System	
Sacramento City Employees' Retirement System*	
Sacramento County Employees' Retirement System	Defined benefit plan only; cash balance plans not eligible
San Bernardino County Retirement Association	
San Diego City Employees' Retirement System	Defined benefit plan only; cash balance plans not eligible
San Diego County Employees' Retirement Association	
San Joaquin County Employees' Retirement Association	
San Jose City Employees' Retirement Systems	Safety and miscellaneous
San Luis Obispo County Pension Trust	
San Mateo County Employees' Retirement Association	
Santa Barbara County Employees' Retirement System	
Sonoma County Employees' Retirement Association	
Stanislaus County Employees' Retirement Association	
State Teachers' Retirement System	Defined benefit plan only; cash balance plans not eligible
Tulare County Employees' Retirement Association	
University of California Retirement Program	Defined benefit plan only; cash balance plans not eligible
Ventura County Employees' Retirement Association	

*CalPERS-covered agency – *Only include details on this form if you were a member under the reciprocal retirement systems listed and not CalPERS-covered

CalPERS Privacy Notice

Privacy Notice

The privacy of personal information is of the utmost importance to CalPERS. The following information is provided to you in compliance with the Information Practices Act of 1977 and the Federal Privacy Act of 1974.

Information Purpose

The information requested is collected pursuant to the Government Code (sections 20000 et seq.) and will be used to conduct CalPERS Board of Administration duties under the Public Employees' Retirement Law, the Social Security Act, and/or the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to submit the required information may result in CalPERS being unable to perform its functions regarding your status.

Please do not include information that is not requested.

Social Security Numbers

Social Security numbers are collected either on a mandatory or voluntary basis. If this is CalPERS' first request for disclosure of your Social Security number, then disclosure is mandatory. If your Social Security number has already been provided, disclosure is voluntary. Due to the use of Social Security numbers by other agencies for identification purposes, we may be unable to verify eligibility for benefits without the number.

1. Social Security numbers are used for the following purposes:
2. Enrollee identification
3. Payroll deduction/state contributions
4. Billing of contracting agencies for employee/employer contributions
5. Reports to CalPERS and other state agencies
6. Coordination of benefits among carriers
7. Resolving member appeals, complaints, or grievances with health plan carriers

Information Disclosure

Portions of this information may be transferred to other state agencies (such as your employer), physicians, and insurance carriers, but only in strict accordance with current statutes regarding confidentiality.

Your Rights

You have the right to review your membership files maintained by CalPERS. For questions about this notice, our Privacy Policy, or your rights, write to:

CalPERS

CalPERS Privacy Officer
400 Q Street
Sacramento, CA 95811

You may also call us at **888 CalPERS** (or **888-225-7377**).