


**Date:** July 13, 2015

**TECHNICAL LETTER**  
**HR/Salary 2015-18**

**To:** Human Resources Officers  
Payroll Managers

**From:** Evelyn Nazario   
Associate Vice Chancellor  
Human Resources Management & CO HR Services

Theresa Hines   
Director, HRPPDOS  
Human Resources Management

**Subject:** **Tools to Obtain CSU Payroll Data for Auxiliary Form 990 Reporting for Calendar Year 2014**

Colleagues:

The enclosed information provides tools to obtain payroll data for IRS Form 990 Schedule J reporting requirements for calendar year 2014. We encourage campuses to review the attached information.

Technical Letter [HR/Salary 2015-18](#) is attached for your reference.

Please feel free to contact us if you have any questions or concerns.


Warm regards,

Evelyn and Theresa

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**Subject:** Tools to Obtain CSU Payroll Data for Auxiliary Form 990 Reporting for Calendar Year 2014

**Summary:**

This technical letter provides information to assist campuses in providing payroll data for Form 990 reporting for the 2014 calendar year.

**Action Item(s):**

Review/utilize template and supporting documents

**Affected Employee Group(s)/Unit(s):**

CSU employees who are reported on auxiliary Form 990

**Details:**

To assist campuses with providing payroll data for Form 990 reporting purposes, Form 990 documents and templates were updated for calendar year 2014 reporting. Changes are noted below:

- The "CSU Employee Compensation Template" (Attachment A) was modified.
- The "Information and Tools to Obtain Payroll Data for Form 990 Reporting" document (Attachment B) was updated to indicate current reference sources and links (pg. 3), and the Additional Information section was updated with the appropriate dates.
- CIRS FOC990 reports (e.g., PERMLRG and PERMSML) were updated to ensure that Housing and Auto Allowances were reported in the appropriate columns of the report.

Please note there were no changes to the "FOC Report Tab Descriptions & Mapping" document (Attachment C). This document is attached for campus convenience.

Should you have any questions, please contact Systemwide Human Resources at (562) 951-4411. This document is available on the Human Resources Management's Web site at: <https://www.calstate.edu/HRAdm/memos.shtml>.

EN/DTH/vk

Attachments

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**Distribution:**

CSU East Bay President  
Cal Maritime Academy President  
Vice Chancellor, Human Resources

All Campus Vice Presidents  
Campus Financial Service Officers  
Campus Benefits Officers

Systemwide Financial Services

# CSU Employee Compensation Template

The purpose of this template is to provide compensation and benefit information for California State University employees reportable on an auxiliary Form 990. This form has been designed to facilitate insertion of the data where it is required on Form 990, specifically in Part VII and on Schedule J. The totals provided adjacent to the red boxes are for Part VII and those adjacent to the orange boxes are for Schedule J.

W-2 Box 5 (or Box 1, if greater) Compensation		CSU Payments 2014 Calendar Year	Retirement Compensation & Nontaxable Benefits		CSU Payments 2014 Calendar Year
1	Gross salary		18	Employer contributions to qualified retirement plan	
				<b>Total Retirement and Other Deferred Compensation</b>	<b>\$0.00</b>
2	Deduct: Pre-tax health insurance premiums paid by employee		19	Executive physical examination reimbursements (nontaxable)	
	2(a) Deduct: Pre-tax parking		20	Life and disability insurance benefits (nontaxable)	
3	Deduct: Pre-tax contributions to Dependent Care Reimbursement Account and Health Care Reimbursement Account paid by employee		21	Fee waiver (nontaxable)	
	<b>Total Base Compensation</b>	<b>\$0.00</b>	22	Pre-tax health insurance premiums paid by employee	<b>\$0.00</b>
4	Bonus and incentive compensation paid			22(a) Pre-tax parking - not reportable for Form 990 purposes	n/a
5	Other deferred compensation (taxable in current year)	n/a	23	Health insurance premiums paid by employer	
	<b>Total Bonus &amp; Incentive Compensation</b>	<b>\$0.00</b>	24	Dental and vision benefits paid by employer	
6	Lump-sum payout (e.g. Vacation)		25	Pre-tax contributions to Dependent Care Reimbursement Account and Health Care Reimbursement Account paid by employee	<b>\$0.00</b>
7	Debt and interest forgiveness			<b>Total Nontaxable Benefits</b>	<b>\$0.00</b>
8	Scholarships and fellowship grants (taxable)				
9	Flex Cash				
10	Imputed value of life insurance > \$50K				
11	Disability insurance benefits (taxable)				
12	Housing allowance (taxable)				
13	Auto allowance (taxable)				
14	Entertainment allowance (taxable)				
15	Fee waiver (taxable)				
16	Relocation benefits (taxable)				
17	Imputed value of personal use of a state vehicle				
*	Other taxable fringe benefits (e.g., ride share incentives, taxable meals via 676V/676P)				
	<b>Total Other Reportable Compensation</b>	<b>\$0.00</b>			
	<b>Reportable Compensation from W-2 Box 5 or Box 1 (whichever is greater)</b>	<b>\$0.00</b>		<b>Total Estimated Amount of Other Compensation</b>	<b>\$0.00</b>

INFORMATION & TOOLS TO OBTAIN PAYROLL DATA  
FOR FORM 990 REPORTING  
CALENDAR YEAR: 2014

PAYROLL DATA FOR FORM 990 REPORTING FOR CALENDAR YEAR 2014 CIRS COMMON LIBRARY: REPORT NAME: "FOC990"		
FOC990 Report	Corresponding Template Line Number(s)	Details:
Item 1	1	Gross Salary. Excludes compensation noted in line numbers 4, 6, 12 and 13.
Item 2 and 22	2, 22	Pre-tax health insurance premiums paid by employee. "EE HEALTH" column. Deduction code prefix is "376" for CSU FLEX Health plans and the suffix "xxx" will differ based upon the health plan. Refer to Section B031 of the State Controller's Office (SCO's) Payroll Procedures Manual (PPM). <b>Note: Items 2 and 22 will be the same amount.</b>
Item 3 and 25	3, 25	Pre-tax contributions to Dependent Care Reimbursement Account and Health Care Reimbursement Account paid by employee. "HIDICRA" column. DCRA = payment type "FB", deduction code 380026 HCRA = payment type "FA", deduction code 378026 Note that the prefix (378, 380) remains constant, but the suffix "026" changes each year. For 2013, the suffix = 026. <b>Note: Items 3 and 25 will be the same amount.</b>
Item 4	4	Bonus and incentive compensation paid. If the payment has an earnings ID value (e.g., GR, GY, GK, 8ST8, etc.) it is included. Does not include housing or auto allowances (GP, GF, 8CAR)
Item 6	6	Lump-sum payout (e.g., Vacation). "LUMPSUM" column. This is the amount identified in PIMS Item 621, a payment type 4.
Item 9	9	Flexcash. "FLEXCASH" column For CSU Flex Cash Option, payment type "FC", deduction code 381001. Refer to SCO's PPM Section B031.
Item 12	12	Housing allowance (taxable). "HOUSING" column. This is a payment type G, suffix P (GP)
Item 13	13	Auto allowance (taxable). "AUTO" column. This is a payment type 8, Earnings ID = "8CAR" for Executive auto allowance, and "GF" for Management Personnel Plan (MPP) employees.
Item 18	18	Employer contributions to qualified retirement plan. "RET STATE SHR" column. This amount indicates the state share payments for CalPERS retirement.
Item 20	20	Life and disability insurance benefits (nontaxable). "LIFEINS" column. Refer to Technical Letters HR/Benefits 2012-08 and 2012-11. Example: 250020 = deduction code for Basic Life for MPP 250100 = deduction code for LTD Standard for MPP
Item 23	23	Health insurance premiums paid by employer. "HEALTH" column. Deduction code prefix = 376.
Item 24	24	Dental and vision benefits paid by employer. "DENTVISN" column. 150 = Dental deduction code prefix 450 = Vision deduction code prefix
"Overflow" column	n/a	See Additional Information

**INFORMATION & TOOLS TO OBTAIN PAYROLL DATA  
FOR FORM 990 REPORTING  
CALENDAR YEAR: 2014**

**Data to be completed by the campus:**

FOC990 Report	Template Line Number	Details:
n/a	2(a)/22(a)	Deduction, <i>if applicable</i> . Pre-tax parking fees paid by employee. Deduction code prefix "360xxx". Refer to SCO's PPM Section B031. <b>Note: Items 2(a) and 22(a) will be the same amount, however, 22(a) is not reportable for Form 990 purposes, so indicate 22(a) as "n/a"</b>
n/a	5	Other deferred compensation (taxable in the current year.) This is not applicable to the CSU
n/a	7	Debt and interest forgiveness. Forgivable Loans processed via Form 676V (class codes 1211, 1213)
n/a	8	Scholarships and fellowship grants (taxable). Separate payments that are not identified as compensation or wages. This is not applicable if paid through the state payroll system.
n/a	10	Imputed value of life insurance > \$50K. Identified in state payroll system as class code 1204, accessed via "TAXI."
n/a	11	Disability insurance benefits (taxable). SCO PPM section B002 identifies payment type codes: "6" = IDL full; "N" = IDL 2/3rds; "T" = NDI.
n/a	14	Entertainment allowance (taxable) processed via 676P (class code 1510)
n/a	15	Fee waiver (taxable) via 676V (class code 1901); domestic partner benefits (class code 0009)
n/a	16	Relocation benefits (taxable) via 676V (class codes 1310, 1311, 1312, 2700)
n/a	17	Imputed value of personal use of a state vehicle. Identified in state payroll system as class code 0303, accessed via "TAXI."
n/a	*	Additions to gross salary <i>if applicable</i> . Refer to SCO's PPM Section N127 and N173 for information pertaining to reportable/taxable income for cash, cash equivalent and non-cash gifts/prizes/discounts provided as Awards/Bonuses/Incentives (e.g. ride share program). Processed via 676V or 676P (class codes 0110 – 0120). For taxable meals and lodging, the class codes are 1301, 1303, 1510.
n/a	19	Executive physical examination reimbursements (nontaxable.) (Note: This cost is currently paid by the Chancellor's Office.)
n/a	21	Fee waiver (nontaxable) via 1098T on the student side. This information is provided by the campus where the employee attends school which may differ from the campus where the employee works.

**ADDITIONAL INFORMATION:**

- "OVERFLOW" – In the state payroll system, whenever there are more than 32,000 bytes of data per person in the PY file, it falls into an "overflow" situation. This may occur when creating reports that have an extended date selection period, which is most likely done to capture possible retroactive transactions that may have occurred within that timeline. Indicating "YES" in the Overflow column means that the individual identified exceeded the maximum number of bytes in the PY file for the date selection period. For the purposes of the 2014 data report, the date selection timeline was July 1, 2013 to December 31, 2014, the latter being the cut-off date to preclude incorporating any payments issued in 2015 that were retroactive to 2014. Payments issued in 2015, even though

**INFORMATION & TOOLS TO OBTAIN PAYROLL DATA  
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CALENDAR YEAR: 2014**

they were effective retroactive to 2014, will not be included in this report. If your data extract indicates any employees with a "YES" in the "overflow" column, two reports need to be generated. Please contact the CIRS Hotline for additional assistance by calling (916) 323-5694.

- Special Notes for TAXI – The data extract program "FOC990" reflects payments that occurred up to December 31, 2014. Payment corrections/changes made after that date are not included. Note however, that information provided via TAXI includes any retroactive changes/corrections for calendar year 2014 that were made subsequent to December 31, 2014, and amounts may differ for that reason. Pay warrants issue-dated and/or taxable fringe benefits received between January 1, 2014 and December 31, 2014, regardless of the associated pay periods, should be included on the 2014 Form 990 forms.

**REFERENCE SOURCES:**

***State Controller's Office 2014 W2 FAQ Sheet:***

[http://sco.ca.gov/ppsd\\_empinfo\\_form\\_w2.html](http://sco.ca.gov/ppsd_empinfo_form_w2.html)

***Benefits Deduction Code Information:***

- <http://www.calstate.edu/HRAAdm/pdf2013/TL-BEN2013-09.pdf> (Annual Benefits Open Enrollment – September/October 2013 effective January 1, 2014)
- <http://www.calstate.edu/HRAAdm/pdf2013/TL-BEN2013-12.pdf> (New Rates Effective January 1, 2014 for CSU-Paid Long Term Disability (LTD) Insurance)
- <http://www.calstate.edu/HRAAdm/pdf2014/TL-BEN2014-10.pdf> (Renewal of CSU-Paid Group Term Life and AD&D Insurance through December 31, 2016)
- <http://www.calstate.edu/hradm/pdf2014/TL-BEN2014-05.pdf> (CSU Contribution Rates for CalPERS Retirement Coverage Fiscal Year - 2014/15)
- <http://www.calstate.edu/HRAAdm/pdf2013/TL-BEN2013-07.pdf> (Revised CSU Contribution Rates for CalPERS Retirement Coverage - Fiscal year 2013/14)

**FOC990 REPORT:  
TAB DESCRIPTIONS & MAPPING**

**"FOC990" REPORT  
TAB DESCRIPTION & MAPPING TO CSU EMPLOYEE COMPENSATION  
TEMPLATE (TABS: PERMRPT, PERMLRG, PERMSML)**

<b>FOC990 REPORT TAB: "PERMRPT" - DETAIL</b>		
Column Heading	Description	Corresponding Template Line Number(s)
PY: SSA	Social security number not provided on sample report	n/a
PY: WNAME	Employee last name, first 2 characters of first name	n/a
PY: PAYPERIOD	Pay Period	n/a
ISSUE DATE	Issue date of payment	n/a
GROSS PAY	Gross pay as indicated.	Line 1
RET STATE SHR	State share paid for retirement	Line 18
LUMPSUM	Lump sum payment	Line 6
HOUSING	Housing allowance	Line 12
TAXDISAB	Disability Insurance Benefits	Line 11
AUTO	Auto allowance	Line 13
BONUS	Bonus and incentive compensation paid	Line 4
PAY TYP	Payment type	n/a
PAY TYPE SUFX	Payment type suffix	n/a
EARN ID 1	Earnings ID	n/a
EMP FED TAX GROSS	Federal tax based upon this amount	n/a
EMP ST TAX GROSS	State tax based upon this amount	n/a
<b>FOC990 REPORT TAB: PERMLRG - DETAIL</b>		
PY: SSA	Social security number not provided on sample report	n/a
PY: WNAME	Employee last name, first 2 characters of first name	n/a
PY: PAYPERIOD	Pay Period	n/a
PY: ISSUE DTE	Issue date of payment	n/a
PY: DEDPPDTE	Is the deduction pay period for retroactive deduction payments. It's used to determine if the deduction payment applies for the tax year.	n/a
PY: DEDID	Deduction code (6 digit number, e.g., 150xxx, 450xxx)	n/a
HEALTH	Health insurance premiums paid by employer	Line 23
DENTVISN	Dental and vision benefits paid by employer	Line 24
LIFEINS	Life and disability insurance benefits	Line 20
FLEXCASH	Flex Cash	Line 9
HIDICRA	Pre-tax contributions paid by employee for HCRA, DCRA	Line 3 and 25
EEHEALTH	Pre-tax health insurance premiums paid by employee	Line 2 and 22
RETARRA	Indicates the state share amount of retirement arrears. "RETARRA" of report: "PERMLRG" and "RET STATE SHR" of report: "PERMRPT" are added together to get Item 18 of report: "PERMSML."	Line 18
PARKING	Pre-tax parking	Line 2(a) and 22(a)

**FOC990 REPORT:  
TAB DESCRIPTIONS & MAPPING**

OVERFLOW	See Additional Information on Payroll Data Mapping document	n/a
<b>FOC990 REPORT TAB: PERMSML - SUMMARY</b>		
SSA	Social security number not provided on sample report	n/a
NAME	Employee Name	n/a
OVERFLOW	See Additional Information on Payroll Data document	n/a
Item 1	Gross salary	Line 1
Item 2 and 22	Pre-tax health insurance premiums paid by employee	Line 2 and 22
Item 2(a) and 22(a)	Pre-tax parking	Line 2(a) and 22(a)
Items 3 and 25	Pre-tax contributions paid by employee for HCRA, DCRA	Line 3 and 25
Item 4	Bonus and incentive compensation paid	Line 4
Item 6	Lump sum payment	Line 6
Item 9	Flex Cash	Line 9
Item 11	Disability Insurance benefit	Line 11
Item 12	Housing allowance	Line 12
Item 13	Auto allowance	Line 13
Item 18	State share paid for retirement	Line 18
Item 20	Life and disability insurance benefits	Line 20
Item 23	Health insurance premiums paid by employer	Line 23
Item 24	Dental and vision benefits paid by employer	Line 24