

Diocese of Covington

Policies & Procedures Manual

Section: Compliance – Payroll and Personnel

Policy: Payroll – Reporting System



NOTE: For purposes of this policy, “**Parish**” means any parish, school or Diocesan institution that uses Centralized Payroll as provided by the Diocesan Payroll Office.

The Payroll Office of the Diocese of Covington operates “Centralized Payroll” for the convenience of the parishes of our Diocese. This operation is described in detail in a separate policy entitled “Payroll Office & Centralized Payroll Operations” located on the Diocesan website.

The Payroll Office uses the Paycor payroll system for the payroll operations of the Diocese. Paycor provides a reporting system for all parishes that allows all reports to be obtained online at www.paycor.com. These reports can be printed directly by the parish or saved to a user’s computer or network (in the form of a pdf document). Access to the reporting system can be requested from the Payroll Office. Instructions for access are provided in a separate document entitled “Online Reporting Access Instructions” can also be obtained from the Payroll Office.

Please note that, while employee paystubs and W-2s are available for a period of 3 years, the online payroll reports are only available for the past 13 months. Accordingly, these reports should be printed or saved as a pdf file in order to meet the record retention policy of the Diocese and various regulatory agencies.

Caution: Due to the sensitive nature of payroll reports, these reports should be stored in such a way as to ensure that they are only accessible by authorized individuals.

AVAILABLE REPORTS

While there may be more reports available, there are three reports that are of particular importance to the parishes. These reports are designed to provide the necessary information for a parish to effectively manage their payroll. Following are the report names and a description of the purpose of the report:

- Cash Requirement Report – this report should be run on a pay period basis and will reflect the total amount of cash necessary to cover the payroll expense of the parish for that pay period. See Appendix A for a sample report and more details.
- Organizational Summary Report – this report should be run on a pay cycle basis and will provide a summary of each department’s wages, taxes and deductions. This report can be used to determine each department’s portion of the cash requirement amount. See Appendix B for a sample report and more details.
- Labor Distribution Report – this report is a detail report that provides full details by employee with subtotals by department. It can be run on a pay period or monthly basis. See Appendix C for a sample report and more details.

VERIFICATION

Parishes/schools are to check these reports every pay period to ensure accuracy. While the Payroll Office strives to get all submitted changes entered correctly, there are times when updates are not received or are simply not entered incorrectly due to human error. For this reason, parishes/schools are to review their payroll charges every pay period. The Payroll Office should be notified immediately if any errors/discrepancies are discovered. For more information related to Payroll reporting parishes should contact the Diocesan Payroll Office at 859-392-1557 or send an email to payroll@covdio.org.



Appendix A
Cash Requirements Report

The Cash Requirements report will provide parishes the amount of funds necessary to be in the parishes account on the morning of the business day before the payroll date. This is the total amount for all parish departments. On the report this amount is labeled as “Total Payroll Liability.” In the sample below, this amount is \$30,997.26.

This report is only available on a ‘total parish’ basis. A parish can run an “Organizational Summary Report” should further detail of the payroll charge be needed. (See Appendix B).

CLIENT 1 PAYCOR TRAINING CLIENT - REGULAR PAYROLL		01/16/2003 12:06:38
CASH REQUIREMENT SUMMARY		CASH REQUIREMENT SUMMARY
NET CASH		Florida Unemployment 26.81
Checks	15,539.28	Indiana Unemployment 51.19
Partial DD Your Bank ABA# Unknown Acct# Unknown	77.46	Kentucky Unemployment 47.86
Net DD Your Bank ABA# Unknown Acct# Unknown	1,526.51	Michigan Unemployment 23.76
Direct Deposits Subtotal Drafted 01/30/2003	1,603.87	Ohio Unemployment 223.83
TOTAL NET CASH	17,143.25	TOTAL EMPLOYER TAX LIABILITY 2,656.42
Manuals/Voids	.00	Funds Drafted 01/31/2003
Third Party Sick Payments*	.00	Fifth Third Bank ABA# 042000314 Acct# 3810505 12,135.93
Payables	1,718.08	TOTAL TAX FUNDS DRAFTED 01/31/2003 12,135.93
TOTAL	18,861.33	TOTAL PAYROLL LIABILITY 30,997.26
EMPLOYEE TAX WITHHELD		
Social Security - Employee	1,764.44	
Medicare - Employee	412.67	
Federal Income Tax	5,708.90	
Indiana Dept. Of Revenue	62.62	
Kentucky State Treasurer	381.21	
Michigan Withholding	100.48	
Ohio State Treasurer	674.24	
Marion County In- Resident	12.89	
#7 Boone Cty Ord #430, Ky	3.69	
#1 Boone Cty Ord #430, Ky	19.71	
Covington, Ky Finance Dpt	42.12	
Jefferson County, Ky Res	31.57	
Kenton County Fiscal Crt.	11.96	
Cincinnati Ohio	81.89	
Cleveland Ohio	116.87	
Columbus Ohio	13.14	
Dayton Oh	41.11	
TOTAL EMPLOYEE TAX WITHHELD	9,479.51	
EMPLOYER TAX LIABILITY		
Social Security - Employer	1,764.44	
Medicare - Employer	412.67	
Federal Unemployment	105.86	
Period Ending:01/31/2003 Pay Date:01/31/2003		
CASH REQUIREMENT		Page 1



Appendix B Organizational Summary Report

The Organizational Summary Report shows total wages, taxes (employer paid and employee withheld), deductions and net pay on a departmental basis for a particular pay period. There is no employee detail information shown on the report – only departmental subtotals.

Many parishes have multiple departments that may be expected to cover their own payroll expenses from accounts other than the main parish account. It is up to each parish to collect/transfer these funds from the individual accounts into the account designated for the payroll charges. In order to obtain the amount due from each department, the parish can run an “Organizational Summary Report.”

In order to get a departmental breakout of the “Total Payroll Liability” amount shown on the “Cash Requirements Report,” the parish should add the following three amounts together from the Organization Summary Report for each department (note that the sample reports use “location” rather than “department” – the two are synonymous):

1. *Gross Wages* – This is the total wages paid for each department for the pay period. In the sample report below, this amount is \$1,743.36 for the “100 Seattle Location” and is circled in red on the sample report on the next page.
2. *Employer Liability* – This is the amount of employer payroll taxes that are due from the parish for the pay period. In the same report below, this amount is \$132.90 for the “100 Seattle Location” and is circled in green on the sample report on the next page.
3. *Deductions* – This is the amount of employer charges that are due from the parish for the pay period. The deductions directly drafted from parish accounts are circled in blue on the sample report on the next page and are described in detail as follows:
 - a. BC/BS-ER – this is the amount of the parishes’ premiums for all employees that have opted into the medical plan. In the sample report below, this amount is \$315.00.
 - b. ER Pension – this is the amount of the parishes’ contribution for the employees that have opted into the Diocesan pension plan. In the same report below, this amount is \$74.09.
 - c. Fees – For instructional personnel this is a percentage of the gross wages and is labeled “FeeX%”, where X = the percentage rate charged. For all other employees this is a fixed amount per pay check and is labeled “Fee\$.” In the sample report below, this amount is \$2.25.

The following sample report is one page out of a multiple page report. Based on the above, the Seattle location’s portion of the Cash Requirements amount is \$2,267.60 (i.e. \$1,743.36 + \$132.90 + \$315.00 + \$74.09 + \$2.25 = \$2,267.60). The totals from all other locations added together would equal the amount reported on the Cash Requirements report of \$30,997.26.

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CLIENT 1 PAYCOR TRAINING CLIENT - REGULAR PAYROLL										01/16/2003 12:08:31
ORGANIZATION NAME	HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY
100 Seattle Location	REG	OT	CODED	REG	OT	CODED				
	75.50		7.50 Holiday 2.50 PdOffSite	1,539.45		152.93 Holiday 50.98 PdOffSite	1,743.36	107.71 SOC 25.19 MED 193.49 FITWH 87.14 KY 42.71 KYCOV 12.37 KYKTN	315.00 BC/BS-ER 100.00 DDServ 52.30 EE Pension 74.09 ER Pension 2.25 FEES 6.18 GTLife 22.47 LTD	1,093.80
TAXABLE WAGES		RATE%		EMPLOYER LIABILITY						
SOCER	1,737.18	6.20		107.71						
MEDER	1,737.18	1.45		25.19						
SOC	1,737.18									
MED	1,737.18									
FITWH	1,737.18									
KY	1,737.18									
		TOTAL		132.90						



Appendix C Labor Distribution Report

The Labor Distribution Report shows all details of each employees pay checks. The report shows employee name, number, hourly rate (if applicable), number of hours worked (if applicable), earnings (by type), gross wages, tax deductions, other deductions and net pay. The report shows subtotals by department and grand totals for the entire parish.

The following sample report is one page out of a multiple page report.

01/16/2003 12:10:05																	
CLIENT 1 PAYCOR TRAINING CLIENT - REGULAR PAYROLL																	
EMPLOYEE	RATE		HOURS			EARNINGS			GROSS	TAXES	DEDUCTIONS	NET PAY					
	REG	OT	REG	OT	CODED	REG	OT	CODED									
100 Seattle Location																	
Tuman, Carolyn	7	19.00 28.50	125.00			2,375.00			62.25Comm	2,651.00	164.35SOC 38.43MED 435.88FITWH	132.55401k 79.52KMat	1,879.79				
Department Totals			125.00	7.50		2,375.00	213.75		62.25Comm	2,651.00	164.35SOC 38.43MED 435.88FITWH	132.55401k 79.52KMat	1,879.79				
200 Jacksonville Location																	
Marino, Joe	17	21.00	55.00			1,155.00			60.00Comm	1,215.00	75.34SOC 17.62MED 99.99FITWH		1,022.05				
Department Totals			55.00			1,155.00			60.00Comm	1,215.00	75.34SOC 17.62MED 99.99FITWH		1,022.05				
300 Cincinnati Location																	
Banks, Samuel	6		155.00	40.00		24,000.00			108.00Comm	24,108.00	1,477.93SOC 345.65MED 5,040.95FITWH 1,333.82OH	498.32CS-Ham 49.82Uniform 270.40H125 498.32Saving 3,616.21401k 996.67KMat	10,576.58				
Brown, Thomas	5	30.00	30.00			900.00			3,000.00Bonus	3,900.00	239.28SOC 55.95MED 1,160.97FITWH 227.22KY	40.50H125 9.12Uniform 54.84CS-Ham	2,112.12				
Estaban, Emilio	20	16.00	155.00		8.00 Sick	2,480.00			128.00Sick 96.00Vac	2,704.00	167.65SOC 39.21MED 263.70FITWH 95.52OH		2,137.92				
Faulner, Marsha	21	21.00	30.00			630.00			36.00Bonus	666.00	41.28SOC 9.66MED 124.29FITWH 22.65IN 4.65IN049R		463.47				
Gardner, Lori	16	21.00	30.00			630.00			36.00Comm	666.00	41.28SOC 9.66MED 67.89FITWH 26.28OH		520.89				
<table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 33%;">PAYCOR TRAINING CLIENT</td> <td style="border: none; width: 33%; text-align: center;">Start Date: 01/01/2003 End Date: 01/31/2003</td> <td style="border: none; width: 33%; text-align: center;">LABOR DIST MONTHLY</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none; text-align: right;">Page 1</td> <td style="border: none;"></td> </tr> </table>												PAYCOR TRAINING CLIENT	Start Date: 01/01/2003 End Date: 01/31/2003	LABOR DIST MONTHLY		Page 1	
PAYCOR TRAINING CLIENT	Start Date: 01/01/2003 End Date: 01/31/2003	LABOR DIST MONTHLY															
	Page 1																