Wage Base Corrections

This documentation will explain in detail how to complete a wage base adjustment to correct an employee's year-to-date (YTD) taxable wages and tax deduction for all statutory deductions such as Withholding, Social Security, Medicare and SUTA. All adjustments are made in a supplemental batch.

Common scenarios that might occur and that can be corrected by doing a wage base adjustment are:

Refund FICA

Employee was set up to have FICA, Medicare, and SUTA deducted and should have been Medicare and State only. FICA will need to be refunded to the employee. (For this instance employee taxable gross was $1700.00)

Finance > Payroll > Processing > Payroll Batches

Create supplemental payroll batch ⊕ **Create Batch**

New Payroll Batch	
Identifier	
Payroll Period*	Supplemental Payroll ▼
Instructional Period*	2014-2015 School Year ▼
Period Begin*	▦
Period End*	▦
Comments*	
Adj. Load Options*	All ▼
	🖫 Create ⊘ Cancel

►**Payroll Period** – Supplemental Payroll
►**Instructional Period** - Select from drop down or Manually Enter the Period begin and Period end dates.
►**Comments** – Description or purpose of the supplemental payroll ie. FICA correction
►**Adj. Load Options** - Select None

```
None
Benefit Programs ONLY
Additional Allowances ONLY
All
```

Once the batch is created - Select the tab Scheduled Payments and ⊕ **Add Staff**

✔ Check the employee that will receive the correction and enter 🖫 **Save**

☐	Aamodt, Catrina
☐	Ambuehl, Howard
☐	Anastasia, Oretha
☐	Arabian, Shondra
☐	Artinger, Ailene
☐	Auten, Benedict

Select the 🖉 button to the right of the employee name.

Select 🖉 **Taxable Gross**

▶Enter Credit into box next to Social Security (FICA) and enter 🖫 **Save**

Edit: Supplemental Batch: Refund FICA ~ 12/01/2014-12/31/2014

Payroll Payment Detail #92355

Employee: .

Statutory Adjustments : Taxable Gross Modifications

Federal Withholding	⟵ ⟞	(withholding)
Social Security (FICA)	-1,700.00	
Medicare		
Federal Unempl (FUTA)		
State Unempl (SUTA)		

🖫Save ⊘Cancel

WebSmart will calculate the deduction amount correctly based on the taxable gross entered.

Statutory Adjustments	Eligbility	Taxable Gross	Contributions	Deduction	Actions
Federal Withholding	[Single / 1]	$0.00		$0.00	
Social Security (FICA) [[some text goes here]]	Eligible	($1,700.00)	($105.40)	($105.40)	
Medicare	Eligible	$0.00	$0.00	$0.00	
Federal Unemployment (FUTA)	Eligible	$0.00	$0.00		
State Unemployment (SUTA)	Eligible	$0.00	$0.00		
Workman's Compensation		$0.00	$0.00		
Totals			**($105.40)**	**($105.40)**	

Click on 🟢 **Earnings**

Allowance*	One-Time
Name*	Refund FICA
Payroll Tax Treatment*	Exempt from Withholding, FICA, Medicare, State
Payroll Activity Code*	78 - Non-salary
Workers Comp*	None
Distribution*	Supplemental is NOT State Retirement System qualified
Amount*	105.40
Expense Mask*	??? - ?? - ???? . ?? - ??? - ? - ?? - ? - ??

💾 Save   🚫 Cancel

►**Allowance** – Select One –Time in the drop down menu
►**Name** – Description of the adjustment. This will be the description on check
►**Payroll Tax Treatment** – Select Exempt from Withholding, FICA, Medicare, State from drop down menu
►**Payroll Activity Code** – Select 78 – Non Salary from drop down menu
►**Workers Comp** – Select None from the drop down menu
►**Distribution** – Select Supplemental is NOT State Retirement System qualified from drop down menu
►**Amount** - Enter amount of adjustment (refund)
►**Expense Mask** – Leave all question marks

Enter 💾 **Save**

This will correct the employees YTD taxable FICA wages and deduction and issue a check to the employee for the deduction amount.

This will correct the employees YTD taxable FICA wages and deduction and issue a check to the employee for the deduction amount

Refund Medicare

→ Employee was set up to have FICA and Medicare deducted and should have been FICA only.   Medicare will need to be refunded to the employee. (For this instance employee taxable gross was $1700.00)

Finance > Payroll > Processing > Payroll Batches

Create supplemental payroll batch   ⊕ **Create Batch**

►**Payroll Period** – Supplemental Payroll
►**Instructional Period** - Select from drop down or Manually Enter the Period begin and Period end dates.
►**Comments** – Description or purpose of the supplemental payroll ie. Medicare correction
►**Adj. Load Options** -   Select None

Once the batch is

created - Select the tab | Scheduled Payments | and ⊕**Add Staff**

✔   Check the employee that will receive the correction and enter 🖫 **Save**

Select the 🖫 button to the right of the employee name.

Select 🖫 **Taxable Gross**

► Enter Credit into box next to Medicare and enter 🖫 **Save**

Edit: Supplemental Batch: Refund Medicare ~ 12/01/2014-12/31/2014

Payroll Payment Detail #92361

Employee:

Statutory Adjustments : Taxable Gross Modifications

Federal Withholding	[ ] [ ]	*(withholding)*
Social Security (FICA)	[ ] ←	
Medicare	-1,700.00	
Federal Unempl (FUTA)	[ ]	
State Unempl (SUTA)	[ ]	

Save   Cancel

WebSmart will calculate the deduction amount correctly based on the taxable gross entered.

Statutory Adjustments	Eligbility	Taxable Gross	Contributions	Deduction	Actions
Federal Withholding	[Single / 1]	$0.00		$0.00	
Social Security (FICA)	Eligible	$0.00	$0.00	$0.00	
Medicare	Eligible	($1,700.00)	($24.65)	($24.65)	
Federal Unemployment (FUTA)	Eligible	$0.00	$0.00		
State Unemployment (SUTA)	Eligible	$0.00	$0.00		
Workman's Compensation		$0.00	$0.00		
Totals			**($24.65)**	**($24.65)**	

Click on ⊕ **Earnings**

►**Allowance** – Select One –Time in the drop down menu

►**Name** – Description of the adjustment. This will be the description on check

►**Payroll Tax Treatment** – Select Exempt from Withholding, FICA, Medicare, State from drop down menu

►**Payroll Activity Code** – Select 78 – Non Salary from drop down menu

►**Workers Comp** – Select None from the drop down menu

►**Distribution** – Select Supplemental is NOT State Retirement System qualified from drop down menu

►**Amount** - Enter amount of adjustment (refund)

►**Expense Mask** – Leave all question marks

Enter **Save**

This will correct the employees YTD taxable Medicare wages and deduction and issue a check to the employee for the deduction amount.

Refund Extra Withholding

(Exempt)

➡ Employee was set up to have Married and 1 exemption withheld from their check and should have been an exempt employee. Withholding will need to be refunded to the employee. (Taxable gross will not be entered because it will not change)

Finance > Payroll > Processing > Payroll Batches

Create supplemental payroll batch ⊕ **Create Batch**

New Payroll Batch

Identifier	
Payroll Period*	Supplemental Payroll ▼
Instructional Period*	2014-2015 School Year ▼
Period Begin*	[ ] 🗓
Period End*	[ ] 🗓
Comments*	[ ]
Adj. Load Options*	All ▼
	Create Cancel

►**Payroll Period** – Supplemental Payroll
►**Instructional Period** - Select from drop down or Manually Enter the Period begin and Period end dates.
►**Comments** – Description or purpose of the supplemental payroll ie. Withholding correction
►**Adj. Load Options** -   Select *None*

None
Benefit Programs ONLY
Additional Allowances ONLY
All

Once the batch is created - Select the tab [Scheduled Payments] and ⊕ **Add Staff**

✔ Check the employee that will receive the correction and enter 🖫 **Save**

☐	Aamodt, Catrina
☐	Ambuehl, Howard
☐	Anastasia, Oretha
☐	Arabian, Shondra
☐	Artinger, Ailene
☐	Auten, Benedict

Select the 🖫 button to the right of the employee name.

Select 🖫 **Taxable Gross**

► Enter Credit into box of Federal Withholding and enter 🖫 **Save**

Edit: Supplemental Batch: Refund Withholding ~ 12/01/2014-12/31/2014

Payroll Payment Detail #92362

Employee:

Statutory Adjustments : Taxable Gross Modifications

Federal Withholding		-50.00 *(withholding)*
Social Security (FICA)		
Medicare		
Federal Unempl (FUTA)		
State Unempl (SUTA)		

🖫 Save   🚫 Cancel

Statutory Adjustments	Eligbility	Taxable Gross	Contributions	Deduction	Actions
Federal Withholding	[Single / 1]	$0.00		($50.00)	
Social Security (FICA)	Eligible	$0.00	$0.00	$0.00	
Medicare	Eligible	$0.00	$0.00	$0.00	
Federal Unemployment (FUTA)	Eligible	$0.00	$0.00		
State Unemployment (SUTA)	Eligible	$0.00	$0.00		
Workman's Compensation		$0.00	$0.00		
Totals			**$0.00**	**($50.00)**	
Non-Statutory Adjustments	**Source**		**⊕ Contribution**	**⊕ Deduction**	**Actions**

Click on ⊕ **Earnings**

Positions / Supplements : Manual Supplement

Allowance*	One-Time ▼
Name*	Refund Withholding
Payroll Tax Treatment*	Exempt from Withholding, FICA, Medicare, State ▼
Payroll Activity Code*	78 - Non-salary ▼
Workers Comp*	None ▼
Distribution*	Supplemental is NOT State Retirement System qualified ▼
Amount*	50.00
Expense Mask*	??? ▼ - ?? ▼ - ???? ▼ . ?? ▼ - ??? ▼ - ? ▼ - ?? ▼ - ? ▼ - ?? ▼

[Save] [Cancel]

►**Allowance** – Select One –Time in the drop down menu
►**Name** – Description of the adjustment. This will be the description on check
►**Payroll Tax Treatment** – Select Exempt from Withholding, FICA, Medicare, State from drop
    down menu
►**Payroll Activity Code** – Select 78 – Non Salary from drop down menu
►**Workers Comp** – Select None from the drop down menu
►**Distribution** – Select Supplemental is NOT State Retirement System qualified from drop down
    menu
►**Amount** - Enter amount of adjustment (refund)
►**Expense Mask** – Leave all question marks
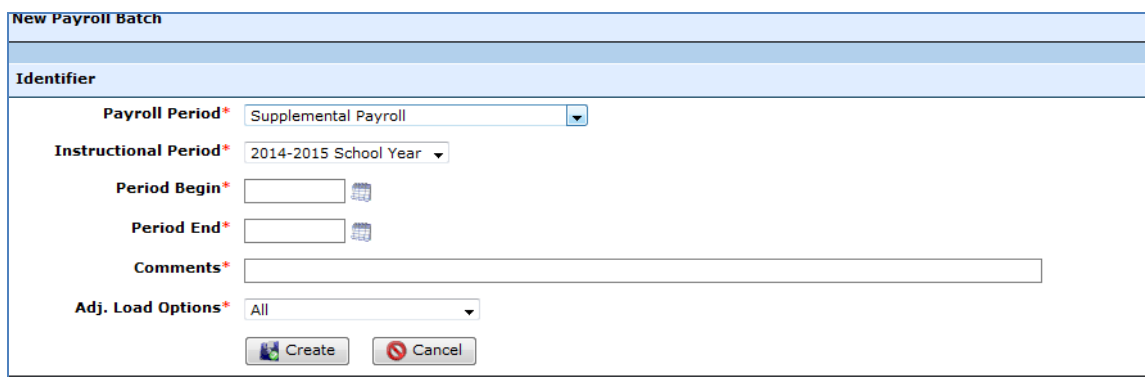
Enter 🖫 **Save**

This will correct the employees YTD Withholding deduction and issue a check to the employee for the deduction amount.

Deduct FICA

Employee was set up to have Medicare deducted and should have been FICA and Medicare.   Fica will need to be deducted.. (For this instance employee taxable gross was $1700.00)

Finance > Payroll > Processing > Payroll Batches
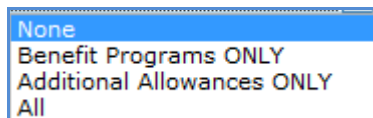
Create supplemental payroll batch ⊕ **Create Batch**

▶**Payroll Period** – Supplemental Payroll
▶**Instructional Period** - Select from drop down or Manually Enter the Period begin and Period end dates.
▶**Comments** – Description or purpose of the supplemental payroll ie. Medicare correction
▶**Adj. Load Options** -   Select None

Once the batch is created - Select the tab **Scheduled Payments** and ⊕ **Add Batch**

✔ Check the employee that will receive the correction and enter 🖫 **Save**

☐	Aamodt, Catrina
☐	Ambuehl, Howard
☐	Anastasia, Oretha
☐	Arabian, Shondra
☐	Artinger, Ailene
☐	Auten, Benedict

Select the [icon] button to the right of the employee name.

Select [icon] **Taxable Gross**

►Enter Credit into box next to FICA and enter [icon] **Save**

Payroll Payment Detail #92362

Employee:

Statutory Adjustments : Taxable Gross Modifications

Federal Withholding	☐ ☐	(withholding)
Social Security (FICA)	1,700.00	←
Medicare	☐	
Federal Unempl (FUTA)	☐	
State Unempl (SUTA)	☐	

[Save] [Cancel]

WebSmart will calculate the deduction amount correctly based on the taxable gross entered.

Statutory Adjustments	Eligbility	🗓 Taxable Gross	Contributions	Deduction	Actions
Federal Withholding	[Single / 1]	$0.00		$0.00	
Social Security (FICA) [[some text goes here]]	Eligible	$1,700.00	$105.40	$105.40	
Medicare	Eligible	$0.00	$0.00	$0.00	
Federal Unemployment (FUTA)	Eligible	$0.00	$0.00		
State Unemployment (SUTA)	Eligible	$0.00	$0.00		
Workman's Compensation		$0.00	$0.00		
Totals			**$105.40**	**$105.40**	
Non-Statutory Adjustments	**Source**		➕ **Contribution**	➕ **Deduction**	**Actions**

Click on ➕ **Earnings**

►**Allowance** – Select One –Time in the drop down menu

►**Name** – Description of the adjustment. This will be the description on check

►**Payroll Tax Treatment** – Select Exempt from Withholding, FICA, Medicare, State from drop down menu

►**Payroll Activity Code** – Select 78 – Non Salary from drop down menu

►**Workers Comp** – Select None from the drop down menu

►**Distribution** – Select Supplemental is NOT State Retirement System qualified from drop down menu

►**Amount** –Enter amount of adjustment (refund)

►**Expense Mask** – Leave all question marks

Enter 💾 **Save**
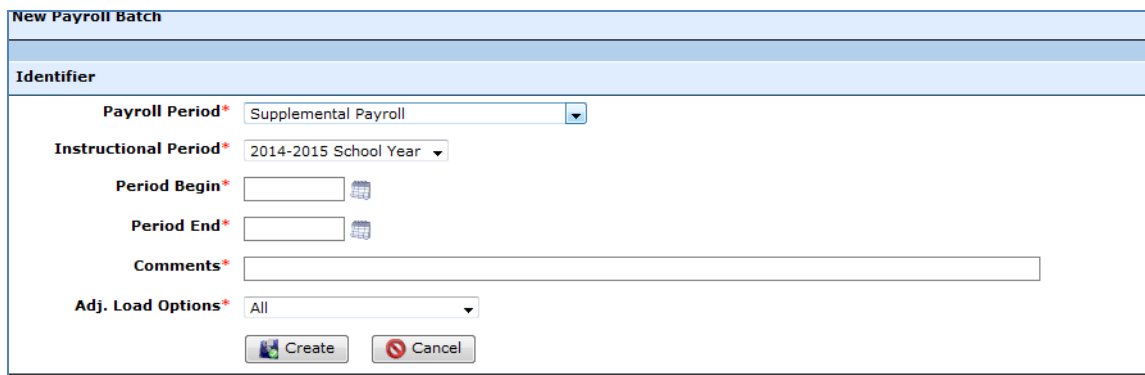
This will correct the employees YTD taxable FICA wages and deduction correct earnings for the employee.

Employee was set up to have FICA deducted and should have been FICA and Medicare. Medicare will need to be deducted.. (For this instance employee taxable gross was $1700.00)

Finance > Payroll > Processing > Payroll Batches
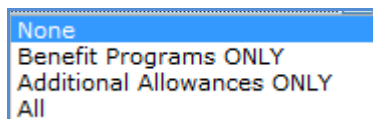
Create supplemental payroll batch ⊕ **Create Batch**

▶**Payroll Period** – Supplemental Payroll
▶**Instructional Period** - Select from drop down or Manually Enter the Period begin and Period end dates.
▶**Comments** – Description or purpose of the supplemental payroll ie. Medicare correction
▶**Adj. Load Options** -   Select None

Once the batch is created - Select the tab **Scheduled Payments** and ⊕ **Add Staff**

✔ Check the employee that will receive the correction and enter 🖫 **Save**

☐	Aamodt, Catrina
☐	Ambuehl, Howard
☐	Anastasia, Oretha
☐	Arabian, Shondra
☐	Artinger, Ailene
☐	Auten, Benedict

Select the [icon] button to the right of the employee name.

Select [icon] **Taxable Gross**

► Enter Credit into box next to Medicare and enter [icon] **Save**

Payroll Payment Detail #92362

Employee: |

Statutory Adjustments : Taxable Gross Modifications

Federal Withholding	[____] [____]	(withholding)
Social Security (FICA)	[____]	←
Medicare	1,700.00	
Federal Unempl (FUTA)	[____]	
State Unempl (SUTA)	[____]	

[Save] [Cancel]

WebSmart will calculate the deduction amount correctly based on the taxable gross entered.

Statutory Adjustments	Eligbility	Taxable Gross	Contributions	Deduction	Actions
Federal Withholding	[Single / 1]	$0.00		$0.00	
Social Security (FICA)	Eligible	$0.00	$0.00	$0.00	
Medicare	Eligible	$1,700.00	$24.65	$24.65	
Federal Unemployment (FUTA)	Eligible	$0.00	$0.00		
State Unemployment (SUTA)	Eligible	$0.00	$0.00		
Workman's Compensation		$0.00	$0.00		
Totals			**$24.65**	**$24.65**	
Non-Statutory Adjustments	**Source**		⊕ **Contribution**	⊕ **Deduction**	**Actions**

Click on ⊕ **Earnings**

Field	Value
Allowance*	One-Time
Name*	Medicare Correction
Payroll Tax Treatment*	Exempt from Withholding, FICA, Medicare, State
Payroll Activity Code*	78 - Non-salary
Workers Comp*	None
Distribution*	Supplemental is NOT State Retirement System qualified
Amount*	24.65
Expense Mask*	??? - ?? - ???? . ?? - ??? - ? - ?? - ? - ??

Save   Cancel

►**Allowance** – Select One –Time in the drop down menu
►**Name** – Description of the adjustment. This will be the description on check
►**Payroll Tax Treatment** – Select Exempt from Withholding, FICA, Medicare, State from drop down menu
►**Payroll Activity Code** – Select 78 – Non Salary from drop down menu
►**Workers Comp** – Select None from the drop down menu
►**Distribution** – Select Supplemental is NOT State Retirement System qualified from drop down menu
►**Amount** –Enter amount of adjustment (refund)
►**Expense Mask** – Leave all question marks

Enter 💾 **Save**

This will correct the employees YTD taxable Medicare wages and deduction correct earnings for the employee.