

Distribution of Payroll Expense Report

The **Distribution of Payroll Expense Report** (DOPE) provides a detail of charges for the monthly General Ledger. The DOPE is produced after the last compute of the month, during month-end processing. HR Control Units access the DOPE each month after month-end via the [Data Warehouse](#), to reconcile their departmental payroll, ie: compare **input** (payroll transactions they entered via **OPTRS** and **UPAY644E**, Time Reporting Worksheets) to the **output** (Distribution Of Payroll Expense – **PPP5302**). *"Departments shall perform a monthly reconciliation of total salaries paid, as shown on the Distribution of Payroll Expense Report, to total salaries approved pursuant to departmental payroll/personnel records" (see [BFB IA-101, Internal Control Standards](#)).*

NOTE: Since the Distribution of Payroll Expense is now an on-line report, Internal Control Standards requires that a RECONCILIATION LOG must be maintained, containing:

- Month
- Year
- FAU (Full Accounting Unit)
- Printed name and signature of staff member assigned to reconciliation
- Date reconciled

When designating a staff member for DOPE reconciliation, note that *"An employee authorized to approve payroll documents may not also have responsibility for reviewing the Distribution of Payroll Expense reports (PPP5302) or for distributing paychecks or earnings statements."* (see [BFB IA-101, Internal Control Standards](#) for additional information)

This report indicates for every employee paid:

1. The gross salary (not net: ie; does not report employee deductions)
2. All of the employee salary and benefit charges in detail for the month being reported
3. transactions originating from adjustment transactions prepared by the Accounting/Payroll Office
4. Expense transfer transactions generated from Payroll Expenditure Transfers ([EDTS](#) and [EDTM](#) transactions, aka "TOPE") In addition, this report provides totals for each of the employee benefit columns for each Full Accounting Unit (FAU).

The report displays the account, cost center, fund, project code, and the title of the account and fund. Titles are obtained from the Account/Fund Profile in FIS. Within each Account/Fund, payroll costs are broken down by sub account:

- Sub 0 - Academic Salaries
- Sub 1 - Staff Salaries
- Sub 2 - General Assistance Payment

DOPE column headings:

Standard heading information is printed in the first three lines of the report. The ET data (month, page and line) are used when processing expenditure transfers from the DOPE. Reading from left to right:

Employee Name: Listed alphabetically by Last Name, First Name within sub account. The employee name appears only on the initial line if more than one detail line applies to the employee within a sub account.

Employee ID: Unique 9 digit number assigned to each Santa Cruz employee, beginning with a “7”

Title Code: The four-digit numerical identifier of the individuals title from the payroll transaction

Period End Date: Identifies the pay period (the month) of the transaction in MMDDYY format. The pay period "end date" is always the last day of the month.

DOS: The Description of Service code; identifies the type of pay (regular, overtime, etc).

Time: Time, expressed as hours or a percentage.

Monthly rated employees are paid as at a percentage; the percentage paid is carried out 4 decimal places and are followed by a percent (%) indicator.

Hourly rated employees are paid in hours; the hours paid are carried out 2 decimal places and are followed by an H indicator.

Pay Rate: The individual's rate of pay (hourly or monthly) from the transaction.

ADJ: The adjustment column. If the transaction is a **payment**, this column is **blank**. A code in the ADJ column indicates the transaction is an adjustment; cancellation (C), transfer (T), overpayment (O), handdraw (H), etc.

Gross Earnings: The gross amount of the transaction; or, the salary expense for the payment of adjustment. Normally rate multiplied by time equals gross earnings. If a by-agreement type payment, it will be a flat amount.

Plan: The retirement plan code of the employee:

U = participating in the retirement system

N = not participating

H = Safe Harbor plan

Up to this point, the DOPE report is reporting salary costs. Starting from the right of plan code, the report is reporting **employer benefit** costs.

Retirement contributions FSS/SMSP: The amount of the employer contribution:

FSS = faculty summer salary

SMSP = senior management severance pay

There is not presently an employer contribution to the basic retirement plan.

GSTR/IAPOF:

GSTR is not presently being used by Santa Cruz.

IAPOF is "Incentive Award Program Offset"

OSDI/MEDCR: Employer matching contributions to OASDI and Medicare (ie: social security).

OASDI = 6.2%

Medicare = 1.45%

Dent/Hlth/Vis/Opeb: The employer contributions to dental insurance, health insurance, vision insurance, and other post-employment benefits.

UI / GSH:

UI = assessment for unemployment insurance

GSH = assessment for grad student health insurance (not presently used by Santa Cruz).

WC/ESP/GSPF2:

WC = assessment for Workers Compensation

ESP = assessment for Employee Support Program

GSPF2 = Grad student assessment program (not presently used by Santa Cruz).

Life/UCDI/GSFR:

Life = employer-paid life insurance premium paid by UC

UCDI = employer-paid disability insurance paid by UC

GSFR = Grad student assessment program (not presently used by Santa Cruz).

IAP/Leave:

IAP = Incentive Award Program assessment

Leave = Vacation Leave accrual assessment.

Total Benefits: The total of employer-paid benefits for the transaction; from the Retirement matching contribution column through the IAP/Leave column.

Totals:

For each sub-budget within an account:

The TOTAL is the total amount charged to the departmental FOAPAL in the ledger:

In Payroll system (PPS) it is the FAU (Full Accounting Unit)

In the ledger (FIS) it is the FOAPAL

Payroll Costs to the FOAPAL equivalent of subs 0, 1 and 2

Benefit Costs to the FOAPAL equivalent of sub 6

Object Code: Identifies the payment as academic or staff:

Object Code 1000 = academic series

Object Code 1100 = non-academic series

Current Month: Wages and benefits for the current month being reported.

Prior Period Adjustments: Wages, benefits and adjustments to wages and benefits for any pay period prior to those within the month being reported.

Eligibility Requirements:

Retirement: Appointed 50% time or more for one year or more, or have an indefinite or tenured appointment, or have a budgetary ending date.

Summer Salary retirement contribution: Appointed to an academic title with an authorized summer salary appointment.

SMSP: Be appointed to a senior management title with an appointment that is eligible for senior mgmt severance pay contributions.

IAP Offset: Be appointed to a staff (non-academic) title (IAP is a staff human resources incentive award program).

OASDI / Medicare: Participating in the Coordinated Retirement Plan (coordinated with social security); or, have an appointment that qualifies for the Safe Harbor plan (DCP and Medicare, but not OASDI).

Dental: Employee must have a Benefits Eligibility Level Indicator (BELI code) of 1.

Health:

Career Medical: Must have a BELI code of 1.

Core Medical: Must have a BELI code of 1, 2, 3 or 4.

Vision: Must have a BELI code of 1.

OPEB: Be a participant in a university retirement plan (U).

UI: Be appointed to a non-student appointment.

Workers Comp: All university employment payments are eligible for the workers comp assessment except for: perquisites by deduction, off-campus work-study employment, out-of-state employment, and certain types of lump-sum payments.

Employee Support Program: Same criteria as workers compensation.

UC-Paid Life Insurance: Appointed 50% or more for a year or more and participating in a university retirement plan.

UC-Paid Disability Insurance: Appointed 50% or more for a year or more and participating in a university retirement plan.

IAP Assessment: Appointed to a staff (non-academic) appointment. (The IAP program is a Staff Human Resources program).