STATE OF WISCONSIN
DEPARTMENT OF HEALTH SERVICES
DIVISION OF ENTERPRISE SERVICES
BUREAU OF FISCAL SERVICES

ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 7 – Payroll 7.0	EFFECTIVE DATE: 01/03/1995
TITLE: Payroll Fringe and Adjustments	REVISION DATE: 08/23/2017
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

The following employee fringe benefit types require adjustment each payroll period to ensure proper remittance to the Wisconsin Department of Employee Trust Funds (ETF).

1. Wisconsin Retirement System (including Teacher Retirement)
2. Health Insurance
3. Life Insurance
4. Employee Reimbursement Account

Throughout a pay period, manual checks and other adjustments to payroll generate changes in withholding and state share accruals for the above items. These changes must be reflected in the State Accounting System STAR.

POLICY

1. Fringe benefit reconciliation is a joint process between a payroll and benefits specialist in the Payroll Section of the Bureau of Human Resources (BHR) and staff in the BFS Expenditure Accounting Section.
2. The BHR staff will take the lead in determining what adjustments are necessary in the Benefit Billing and the HCM Module and inform the BFS staff of adjustments.
3. The coding and financial adjustments will be made by BFS staff. Detailed procedures for the financial adjustments are maintained and available in the BFS Expenditure Accounting Section.

CONTACTS

Expenditure Accounting Section Chief

Payroll Accountant, Expenditure Accounting