



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 7 – Payroll 9.0	EFFECTIVE DATE: 02/03/1995
TITLE: Supplemental Payroll Checks	REVISION DATE: 07/02/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Supplemental payroll checks to employees of the Department of Health Services (DHS) are required in a number of circumstances:

1. Supplemental paychecks are generated when time reports are submitted too late for normal processing. They are also necessary when a system-generated check has errors and must be re-deposited.
2. Various circumstances, including death or disability of an employee or ineligibility due to insufficient hours worked, make it necessary to issue a supplemental check to refund the employee share of a fringe benefit premium, such as health or life insurance or Wisconsin Retirement System payments.
3. Electronically deposited payroll funds [automated clearing house (ACH) transfers] are returned by the receiving financial institution because of an account being closed or because the State Treasury issues a stop payment order. Supplemental replacement checks are often needed in these instances.

POLICY

Supplemental paychecks, supplemental fringe refunds, and ACH replacement checks shall be processed and issued in an accurate and timely manner by DHS payroll and fiscal staff. Staff shall take appropriate actions to limit the need for supplemental payroll checks.

PROCEDURES

Process

1. Payroll is notified that a supplemental payment is necessary.
2. Payroll completes the Supplemental Payroll Voucher Audit Trail (DOA-6110).
3. Once the Bureau of Fiscal Services (BFS) Expenditure Accounting receives the completed Supplemental Payroll Voucher Audit Trail (DOA-6110), a P1 payment to the employee is completed.
4. Payroll is notified when the check is ready and is responsible for getting the check to the employee.
5. BFS Expenditure Accounting receives a copy of the employee's check for proof of the date the check was issued, which determines when federal taxes are due.
6. A manual warrant is completed to pay federal taxes to the Internal Revenue Service (IRS).

7. An adjusting journal voucher is completed to ensure proper coding for the employee's payment in the Fiscal Management System (FMS) and WiSMART.
8. Payroll makes a Pay-adjust entry, recording the supplemental check information.

Detailed procedures to process supplemental payroll checks are available in the Expenditure Accounting Section.

CONTACTS

[Expenditure Accounting Section Chief](#)

[Payroll Accountant, Expenditure Accounting Section](#)