

Title	PTRBDCA Benefit or Deduction Labor Distribution Overrides
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Processes	Not Applicable

The purpose of this whitepaper is to provide an understanding of the accounting overrides for PTRABDCA codes (Benefit and Deduction Codes) in Banner Payroll.

Form Impacted

Benefit and Deduction Rules PTRBDCA Form

The Benefit and Deduction Rules Form (PTRBDCA) is used to establish and define the Benefit and Deduction codes used by Banner Payroll. These are the codes that will be set up on the Benefits Category Form (PTRBCAT) and assigned to employees on the Benefit and Deduction Form (PDABDSU) or the Deduction Form (PDADEDN).

The labor distribution overrides option of the BDCA is used to define the overrides to manage labor expense and liability distribution amounts for payroll. Any or all segments of the labor distribution may be overridden. If there isn't an override entered for any FOAPAL element, the payroll postings will default from the FOAPAL string(s) from NBAJOBS (JOBS). The Benefit or Deduction Labor Distribution Overrides screen controls the distribution of all charges feeding from Banner Payroll to Banner Finance. Fund and account overrides have been added to the expense and liability distributions on the BDCA codes to avoid the possibility of the payroll journal voucher suspending.

Banner Table:

PTRBDLD_COAS_CODE – COA – Chart of Accounts

PTRBDLD_ECLS_CODE – Employee Class

PTRBDLD_ACCI_CODE_EMP_LIB – Employee Liability Index Code
 PTRBDLD_FUND_CODE_EMP_LIB – Employee Liability Fund Code
 PTRBDLD_ORGN_CODE_EMP_LIB – Employee Liability Organization Code
 PTRBDLD_ACCT_CODE_EMP_LIB – Employee Liability Account Code
 PTRBDLD_PROG_CODE_EMP_LIB – Employee Liability Program Code
 PTRBDLD_ACTV_CODE_EMP_LIB – Employee Liability Account Code
 PTRBDLD_LOCN_CODE_EMP_LIB – Employee Liability Location Code

PTRBDLD_ACCI_CODE_EMR_EXP – Employer Expense Index Code
 PTRBDLD_FUND_CODE_EMR_EXP – Employer Expense Fund Code
 PTRBDLD_ORGN_CODE_EMR_EXP – Employer Expense Organization Code
 PTRBDLD_ACCT_CODE_EMR_EXP – Employer Expense Account Code
 PTRBDLD_PROG_CODE_EMR_EXP – Employer Expense Program Code
 PTRBDLD_ACTV_CODE_EMR_EXP – Employer Expense Activity Code
 PTRBDLD_LOCN_CODE_EMR_EXP – Employer Expense Location Code

PTRBDLD_ACCI_CODE_EMR_LIB – Employer Liability Index Code
 PTRBDLD_FUND_CODE_EMR_LIB – Employer Liability Fund Code
 PTRBDLD_ORGN_CODE_EMR_LIB – Employer Liability Organization Code
 PTRBDLD_ACCT_CODE_EMR_LIB – Employer Liability Account Code
 PTRBDLD_PROG_CODE_EMR_LIB – Employer Liability Program Code
 PTRBDLD_ACTV_CODE_EMR_LIB – Employer Liability Activity Code
 PTRBDLD_LOCN_CODE_EMR_LIB – Employer Liability Location Code

BDCA codes are managed at the System level. For discussion purposes within this white paper, the BDCA codes can be placed into two categories, 1) System - the transactions are posted centrally; and 2) Institutional - the transactions are posted at the institutional level. System BDCA codes are those codes where the liability is recognized centrally in Shared Payroll Center (SPC) funds. The payments to vendors, either private or the State of South Dakota, are remitted centrally from the SPC funds. Institutional BDCA codes, specific to an institution, are those codes where the liability is recognized by the institution and the remittance is the responsibility of the institution. Institutional BDCA codes are smart coded with the alpha character identifying the institution (i.e. B00 – BHSU PEPL, R15 – BOR Wellness Center Deduction).

Distribution Overrides In General

- Employee Liability – When the employee deduction is deducted from an employee’s earnings, that amount is automatically recognized as a liability—it is owed to another party. For the ease of managing the liabilities, liability account codes from the general ledger in Banner Finance are paired with the BDCA codes. For instance, federal income tax (FIT) is withheld from an employee’s earnings. That FIT liability is posted to general ledger account 210015 - FIT.
- Employer Expense – The employer’s payroll expense is posted to the fund on JOBS. (i.e. employer’s portion of FICA, health care or retirement benefit to employees)
- Employer Liability – When the employer’s payroll expense is recognized, that expense then becomes a liability for the employer. Like the employee liability, liability account codes from the general ledger are paired with the benefit BDCA code. For instance, BDCA 030 – Workers Compensation, is paired with general ledger account 210121, Workers Compensation.

With an Employee Deduction BDCA, if there is posting against the employer expense or employer liability, it would generally indicate there is an error associated with the BDCA or the use of the BDCA. With the Employer Benefit BDCA, other than those for Prorate/Payment to the State (due to refunds and double deductions), if there is posting against the employee liability, likewise, it would generally indicate there is an error associated with the BDCA or the use of the BDCA.

The Excel embedded in this paper provides the Employee Liability, Employer Expense and Employer Liability by BDCA. The file is formatted to print on legal paper due to the size of the file.



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The following pages provide an explanation of the accounting overrides for each BDCA category.

Overrides for Employee Deductions – System BDCA (BDCA 010 – FIT is used for example)

- **Employee Liability** – As explained previously, the deduction is automatically recognized as liability before it’s remitted to the vendor. The fund from JOBS is overridden to the SPC’s Payroll General Clearing fund so that the liability can be managed and remitted centrally.
- **Employer Expense** – The employer is not responsible for FIT, therefore there’s no employer expense. The account code “6ERROR” is entered to account for those cases in which this BDCA code is used inappropriately or has not been tied to an e-class. The account code “6ERROR” will easily identify an error when the payroll is fed to finance. Since there is no override on the fund, the transaction will post to the JOBS fund.
- **Employer Liability** – Although there is no employer expense with employee deductions, the corresponding liability account code is entered. The fund code is overridden to the SPC fund labeled “Payroll Default Error Clearing.” Posting to this fund will assist in identifying a possible payroll error.

Oracle Developer Forms Runtime - Web: Open > PTRBDCA

File Edit Options Block Item Record Query Tools Help

Benefits and Deductions Rules: PTRBDCA 8.0 (PROD)

Benefit or Deduction Code: 010

Benefit or Deduction Labor Distribution Overrides: PTRBDCA 8.0 (PROD)

COA: S Employee Class: 01 Inst Chief Executive Officer

	Index	Fund	Orgn	Account	Program	Activity	Location
Employee Liability:		139993		210015			
Employer Expense:				6ERROR			
Employer Liability:		139991		210015			

Chart of Accounts Code; press LIST for valid codes.
Record: 1/? ... List of Valu... <OSC>

Overrides for Employee Deductions – Institutional BDCA (BDCA B15 – Young Wellness Membership is used for example)

- **Employee Liability** – The deduction is automatically recognized as liability before it's remitted to the vendor. The fund from JOBS is overridden with BHSU's General Clearing fund so that the liability can be managed and remitted by the institution.
- **Employer Expense** – The employer is not responsible for FIT, therefore there's no expense. The account code "6ERROR" is entered to account for those cases in which this BDCA code is used with an employee class that is not eligible for the benefit or deduction. The account code "6ERROR" will easily identify an error when the payroll is fed to finance. The fund is overridden to the same clearing fund.
- **Employer Liability** – There is no employer expense with employee deductions. The "Payroll Deduction Error" liability account is entered. The fund code is overridden to BHSU's General Clearing fund. The posting to this fund and account combination will assist in identifying a possible payroll error.

The screenshot shows the Oracle Developer Forms Runtime interface for 'PTRBDCA'. The main form is titled 'Benefit or Deduction Labor Distribution Overrides'. It includes a dropdown for 'Benefit or Deduction Code' set to 'B15' and another for 'Employee Class' set to '01' (Inst Chief Executive Officer). Below these are fields for 'COA' and a table with columns: Index, Fund, Orgn, Account, Program, and Activity. The table contains three rows of override data.

	Index	Fund	Orgn	Account	Program	Activity
Employee Liability:		639300		210253		
Employer Expense:		639300		6ERROR	99	
Employer Liability:		639300		219999		

At the bottom of the window, there is a status bar with the text: 'Chart of Accounts Code; press LIST for valid codes. Record: 1/? ... List of Valu... <OSC>'.

Overrides for Employer Benefits/Expense – System BDCA (BDCA 202 – ER Health Provide Network (MN) is used for example)

- Employee Liability – There is no employee liability with an employer payroll expense. To alleviate the possibility of the payroll voucher suspending, the fund from JOBS is overridden the SPC’s Payroll Default Error Clearing fund.
- Employer Expense – There is an expense associated with an employer BDCA. The appropriate expense account code is entered. Since there is no override on the fund, the expense transaction will post to the JOBS fund.
- Employer Liability – With the employer expense comes the employer liability. The fund from JOBS is overridden the SPC’s Payroll General Clearing fund so that the liability can be managed and remitted centrally.

Oracle Developer Forms Runtime - Web: Open > PTRBDCA

File Edit Options Block Item Record Query Tools Help

Benefits and Deductions Rules PTRBDCA 8.0 (PROD)

Benefit or Deduction Code: 202

Benefit or Deduction Labor Distribution Overrides PTRBDCA 8.0 (PROD)

COA: S Employee Class: 01 Inst Chief Executive Officer

	Index	Fund	Orgn	Account	Program	Activity
Employee Liability:		139991		210165		
Employer Expense:				622060		
Employer Liability:		139993		210165		

Chart of Accounts Code; press LIST for valid codes.
Record: 1/? ... List of Valu... <OSC>

Overrides for Employer Benefits/Expense – Institutional BDCA (BDCA B00 – PEPL for Black Hills State University is used for example)

- Employee Liability – There is no employee liability with an employer payroll expense. To alleviate the possibility of the payroll voucher suspending, the fund from JOBS is overridden to BHSU’s Clearing fund.
- Employer Expense – There is an expense associated with an employer BDCA. The appropriate expense account code and program code are entered. Since there is no override on the fund, the expense transaction will post to the JOBS fund.
- Employer Liability – With the employer expense comes the employer liability. The fund from JOBS is overridden to BHSU’s Clearing fund so that the liability can be managed and remitted at the institutional level.

Oracle Developer Forms Runtime - Web: Open > PTRBDCA

File Edit Options Block Item Record Query Tools Help

Benefit or Deduction Code: B00

Benefit or Deduction Labor Distribution Overrides PTRBDCA 8.0 (PROD)

COA: S Employee Class: 01 Inst Chief Executive Officer

	Index	Fund	Orgn	Account	Program	Activity
Employee Liability:		636625	652010	219999		
Employer Expense:				744590	99	
Employer Liability:		636625	652010	200024	06	

Chart of Accounts Code; press LIST for valid codes.
Record: 1/? | ... | List of Valu... | <OSC>

Overrides for Employer Benefit/Expense and Expense Deduction – System BDCA (BDCA 100 – South Dakota Retirement) There are instances where the employer’s expense and the employee’s deduction utilizes the same BDCA.

- Employee Liability – The employee’s payroll deduction is automatically recognized as liability (210118 - Retirement SDRS) before it’s remitted to the vendor. The fund from JOBS is overridden the SPC’s Payroll General Clearing fund so that the liability can be managed and remitted centrally.
- Employer Expense – There is an employer expense with the BDCA. The appropriate expense account code is entered. Since there is no override on the fund, the transaction will post to the JOBS fund.
- Employer Liability – The employer expense becomes the employer liability. The corresponding general ledger liability account code (210118 - Retirement SDRS) is entered. The fund from JOBS is overridden the SPC’s Payroll General Clearing fund so that the liability can be managed and remitted centrally.

You can see there are no “error” fund codes or account codes.

Oracle Developer Forms Runtime - Web: Open > PTRBDCA

File Edit Options Block Item Record Query Tools Help

Benefits and Deductions Rules PTRBDCA 8.0 (PROD)

Benefit or Deduction Code: 100

Benefit or Deduction Labor Distribution Overrides PTRBDCA 8.0 (PROD)

COA: S

Employee Class: 01 Inst Chief Executive Officer

	Index	Fund	Orgn	Account	Program	Activity
Employee Liability:		139993		210118		
Employer Expense:				622020		
Employer Liability:		139993		210118		

Chart of Accounts Code; press LIST for valid codes.

Record: 1/?