

Office of State Uniform Payroll

Procedure Title: Retirement Processing	Revision Date:
Unit: Wage and Tax Administration	Issue Date: 11/19/2015
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It is the policy of the Office of State Uniform Payroll (OSUP) that all contribution/adjustments relative to retirement wage types be processed through the LaGov HCM payroll system. Adhering to this policy ensures employee records in the payroll system are correct, retirement contributions are reported correctly on Form W-2, and allows retirement systems to correctly calculate retirement benefits and/or service credit for employees.

This includes retroactive adjustments that require additional contributions to be paid and/or refunded for the employee or employer. Agencies should **never** send these contributions directly to the retirement system unless instructed by OSUP.

Exception: Actuarial costs and/or interest charges assessed by the retirement system must be paid directly to that retirement system. Agencies should contact the appropriate retirement system to make payment arrangements for these additional cost(s).

Helpful Hints:

- Agencies should research and determine the correct retirement system/plan for newly hired employees and/or employees within their agency.
- Follow LaGov HCM On-line Help for enrollment and/or updating Master Data for a retirement plan. Extra caution should be taken when selecting the correct retirement plan in the LaGov HCM payroll system along with the corresponding contribution rate.
- Unique situations require OSUP involvement, therefore it is **crucial** that agencies contact OSUP's Wage and Tax Unit (WTA) before making any retroactive changes to a retirement plan. This also includes all Optional Retirement Plans (ORP).
- Retroactive changes may be processed in LaGov HCM for the current year and three prior years. However, Help Desk assistance may be needed if the adjustments are for any other year(s) due to the years being considered an IRS/LaGov HCM closed year.
- When payroll is processed for the employee, the required employee contribution will be withheld from the employee. In addition, the agency will be charged the required employer contribution amount. The contribution amounts will be stored in LaGov HCM until time to pay the retirement system according to their pre-determined payment schedule. OSUP will process all payments for the retirement system.
- Agencies should contact OSUP WTA Unit for assistance with administrative error, retirement system invoice, and/or credit memo corrections received from any retirement plan in the LaGov HCM system.