PAYROLL COST TRANSFER (PCT)

Payroll cost transfers are necessary when earnings or fringe are not charged to the correct account. Most PCT’s can be avoided if correct sourcing is set up and approved prior to payroll close. Account balances should be reviewed after each payroll and PCT’s processed at the time an error is identified.

- Earnings and fringe cannot be moved between two different Empl Record #’s
- Earnings and fringe cannot be moved between two different earnings Codes
- Earnings and fringe cannot be moved between Paygroups, such as MON to STP, or STP to MON. If this type of change is required, see Topic titled Movement from Employee to Non-Employee or vice Versa
- Run Distribution Inquiry before preparing PCT to get accurate information
  - Use P/E date, not check or accounting date
  - Dept # and Empl Record # are required
  - The new account must be set up in AIS prior to submitting PCT
- The default account must have a zero balance at each fiscal and calendar year end
WASHINGTON UNIVERSITY
PAYROLL COST TRANSFER

<table>
<thead>
<tr>
<th>P/E Date</th>
<th>Last Name, First Name</th>
<th>Payroll Services</th>
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<thead>
<tr>
<th>EMPLID #</th>
<th>EMPL Record</th>
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☐ Check box if fringes are to be applied proportionate to wages. If not, fill in fringe amounts below.

(-----List TOTAL Amounts To Be Transferred-----)

<table>
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<tr>
<th>Earnings Code</th>
<th>Account</th>
<th>Wages</th>
<th>Annuity</th>
<th>Soc-Sec</th>
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<th>Dep Tuition</th>
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Control Totals:
Must be zero

0.00 0.00 0.00 0.00 0.00 0.00

REASON (CHECK ONE):
Salary Cap Change
Effort Not Spent As Planned
Entry Error
Fund Number Not Available
Vacation Transfer
Correct Fringe Allocation
Other (Please Explain)

DETAIL EXPLANATION:
Mandatory if Transfer Involves Sponsored Fund

Originating Department's Authorizations:

Prepared By (Print Name)  EMPLID (Required)

Phone #  Date

Authorized By  Date

Principal Investigator  Date

Second Department's Authorization:
<Required if More Than One Dept/Div Number Used>

Authorized By  Date

General Instructions:
1) Check Reason for Transfer. Detailed explanation is mandatory for LC 22 if in fund series 4xxxx, 5xxxx, or 6xxxx.
2) Originating Department must sign this Processing Copy on the "Prepared By" and "Authorized By" lines.
The same person may NOT sign both the "Prepared By" and "Authorized By" lines.
In addition, departments may be required to retain a Permanent Copy with Principal Investigator's signature.
3) If more than one department/division number is used, Second Department's Authorization must also be completed.
4) Only adjust Dependent Tuition if it is not proportionate to wages.
5) If this form is e-mailed, it must be copied to or forwarded from your department's authorized approver

Excel Spreadsheet Instructions:
6) Negative amounts should be entered with a - sign or in ( )
7) Spreadsheet must be balanced -- Control totals must be zero.

RETURN COMPLETED PAYROLL COST TRANSFER TO PAYROLL SERVICES AT CAMPUS BOX 1000
OR FAX TO 935-7079 OR EMAIL TO PAYROLLC@AISMAIL.WUSTL.EDU
PCT’s with incorrect or incomplete information will be returned with the reason marked. You must correct and resubmit.

- Account number not found
- BU/OB invalid
- Earnings on PCT is greater than what is available in distribution
- Fringe not set up for fund ____________
- Fringe on PCT is greater than what is available in distribution
- Fringe will not move proportionately
- Incorrect P/E, empl record # and/or department #
- Missing or invalid requestor Emplid
- Separate PCT’s are necessary for each empl record
- Separate PCT’s are necessary for each pay period
- Sponsored fund involved, requires a more detailed explanation
- Two departments involved, second approval required
- Wages must be split by earnings code
- Other (explanation below)