

State of Louisiana

ISIS HR Training



Worker's

Compensation

Workshop

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Section 1: Introduction

Welcome

Welcome to ISIS HR Worker's Comp Training. Prior to beginning this course, we would like to take the opportunity to meet you. As we go around the room, please tell us:

- Your name and where you work.
- What role do you perform in processing Worker's Comp?
- What question do you hope to get answered today?

Course and Training Site Information:

- Agenda
- Emergency Number
- Safety Information
- Training Site Information
- To ensure that training is a positive experience for everyone, please observe the following rules during training:
 - Turn off all mobile phones or set them to vibrate
 - Set all pagers to vibrate
 - Do not check your personal e-mail during class time
 - No food or drink except in designated break areas
 - No smoking except in designated areas
 - Please return from breaks on time

Course Objectives:

- Understand what should be done when an employee is injured on the job
- Review worker's comp general rules and policies
- Review the proper leave codes for entering worker's comp leave
- Determine the accounting entries appropriate for depositing a worker's comp check
- Calculate and perform the worker's comp leave buy back.
Create a taxable wage adjustment

Section 2: ORM – Overview of Worker's Compensation Process

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Section 3: Worker's Compensation Rules and Policies

In this section we will review various aspects of the worker's comp process.

❖ Civil Service Rule 11.21 provides

When an employee is absent from work due to disabilities for which he is entitled to workmen's compensation he

(a) shall, to the extent of the amount accrued to his credit, be granted sick leave not to exceed the amount necessary to receive total payments for leave and workmen's compensation equal to his regular salary.

(b) may, to the extent of the amount accrued to his credit, be granted annual leave or a combination of annual and sick leave not to exceed the amount necessary to receive total payments for leave and workmen's compensation equal to his regular salary.

(c) may be granted leave without pay.

❖ Civil Service Rule 11.13.1 provides

An appointing authority may place an employee on sick leave when the employee asserts the need to be absent from the work place because of the employee's illness or injury.

- ❖ If an employee is on Worker's Comp and FMLA (Family Medical Leave Act) concurrently and exhausts sick leave, the agency **MAY** approve the use of 1.5K FLSA, but it does not count against the FMLA quota. Once the 1.5K is exhausted and the employee begins to use straight K, annual leave or leave without pay, the FMLA quota count begins again.

- ❖ If an employee is on worker's comp and FMLA (Family Medical Leave Act) concurrently, the agency has two absence type codes to choose from depending on the agency's policy. Refer to OSUP memo #2007-09 for more information (manual insert):
 1. LD – This absence type rolls through Sick (LB), 1.5K, Straight Time K (ST K) and Annual (LA). Use this absence type if the agency's policy grants the employee the use of 1.5K leave.
 2. LDFM – This absence type rolls through Sick (LB), Straight Time K (ST K) and Annual (LA). Use this absence type if the agency's policy does NOT grant the use of 1.5K leave.

Note: The use of absence type code LBFM (FMLA-Self) should not be used for worker's comp situations.

- ❖ Civil Service Rule 11.21.1a provides
 - (a) When an employee engaged in law enforcement work is disabled while in the performance of duty of a hazardous nature, and because of such disability is unable to perform his usual duties, his appointing authority may, with prior approval of the Director, grant such disabled employee a leave of absence with full pay not to exceed six months during the period of such disability without charge against the employee's accumulated sick or annual leave, provided such employee must pay to his Department all amounts received by him as Workmen's Compensation benefits. Requests for such leave shall be submitted in writing by the appointing authority and shall include all information necessary to determine whether an employee is covered by this Rule.

Section 3: Worker's Compensation Rules and Policies

Agencies must use absence type code LDLE for employees covered by this rule. Refer to OSUP memo #2006-34 (manual insert) for more information on this absence type.

- ❖ **Agencies should have established procedures in place to handle worker's comp.** The procedures will be used as a tool to inform the employee of what his rights and responsibilities are while off due to a worker's comp injury. Details regarding the re-purchase or buy back of worker's comp leave, handling of retirement contributions, and the payment of health, group life and miscellaneous insurance premiums. The procedures should also include what will happen in the event the employee does not return a check to buy back leave used.

- ❖ La Revised Statute 23:1201.1 provides

Worker's Compensation payments, at the option of the employee, shall be mailed to the employee at the address designated by him.

In the event the employee does not bring a check to buy back leave, the agency must change the LD\LDFM (Worker's Compensation) entries to LDLW (Worker's Comp Lv W/O Pay) on any hours that could have been bought back, so that a claim can be established.

- ❖ The appropriate retirement system should be notified when an employee is off due to a worker's comp injury and on LDLW. Refer to OSUP memo #2005-31 (manual insert) for more information.

- ❖ Agencies should discuss the payment of health and group life premiums with employees when off due to a worker's comp injury.
- ❖ If an employee is on FMLA and leave without pay (LDLW) the employer is required to pay the employee and employer share of the health and group life premiums, subject to reimbursement by the employee. Refer to OSUP memo #2005-09 (manual insert) for more information.
- ❖ If an employee is on leave without pay (LDLW) and has miscellaneous deductions, the employee should contact the appropriate vendor to make arrangements for payment.

Discussion Questions

1. Can an employee receive his full 80 hour paycheck and a worker's comp check?

2a.If an employee is on FMLA and worker's comp concurrently and exhausts all his sick leave and has been approved to use 1.5K FLSA leave, should you reduce his FMLA quota reward balance by the amount of 1.5 K hours used and what absence type code do you use?

2b.If an employee is on FMLA and worker's comp concurrently and exhausts all his sick leave and has not been approved to use 1.5K FLSA leave, what absence type code do you use?

3. Do you have a worker's comp policy? If yes, what items are currently included in your worker's comp policy?

Section 3: Worker's Compensation Rules and Policies

4. If an employee is on leave without pay (LDLW), can he keep his insurance coverage and make contributions to his retirement ? If so, how?

5. What do you do if an employee does not return a check to buy back leave used?

Section 4: Buy Back Determination and Deposit Guidelines

In this section, we will review and discuss important information on a worker's comp check and the Leave Buy Back Report from ORM. We will also discuss determining the number of hours to buy back and depositing a worker's comp check.

- ❖ La Revised Statute 49:308 requires that all money received by state agencies must be deposited immediately.
- ❖ ORM checks expire after 180 days.
- ❖ Agencies should follow their fiscal department's policy on depositing a worker's comp check. In general, agencies will use the employee's position cost distribution information from Infotype 1018. Refer to OSUP memo #2002-09 (manual insert) for information as it relates to ISIS HR.

Worker's Compensation Workshop
Section 4: Buy Back Determination and Deposit Guidelines

<p>STATE OF LOUISIANA TREASURY DEPARTMENT Office of the Governor DIVISION OF ADMINISTRATION OFFICE OF RISK MANAGEMENT P.O. BOX 12345 BATON ROUGE, La. 7777</p>	<p>SELF INSURANCE ACCOUNT 1234 000 BANK ONE Bank one of Alexander, La 123 1-880-777-1234</p>	<p>Date: 3-29-2005 Number: 00200001234 Amount: \$106.68</p>		
<p>IF NOT PRESENTED FOR PAYMENT WITHIN 180 DAYS</p>				
<p>PAY: ONE HUNDRED SIX AND 68/100</p>				
<p>TO: DANIEL STEWART C/O DIVISION OF ADMIN. 123 NORTH 3RD STREET BATON ROUGE, LA. 70888</p>				
		<p><i>John Doe</i> Authorized Signature <i>Non-Negotiable</i></p>		
<p>SECURE FEATURES INCLUDE INVISIBLE FIBERS * MICROPRINTING* VOID FEATURES PANATOGRAPH *ENDORSEMENT BACKERS* BROWNSTAIN S</p>				
<p>----- PAYEE: THIS IS YOUR RECORD OF CLAIM, PLEASE DETACH AND SAVE PAYMENT, -----</p>				
CLAIM NUMBER	PAYMENT FOR	FOR THE PERIOD FROM/THRU	AMOUNT	CODE
00W1234DOE	IND – TEMPORARY TOTAL DISABILITY STEWART, DANIEL IB – TTD – DR. GALBADDER	3/24/05 – 3/27/05	\$106.68	R2D2
<p>ACCIDENT DATE LOCATION CODE</p> <p>3/17/05 123456 1234 WC</p>		<p>If you have any question concerning this claim, please call your adjuster, Mae Be U at (225) 123-4567.</p>		

Worker's Compensation Workshop
Section 4: Buy Back Determination and Deposit Guidelines

State of Louisiana								
Office Of Risk Management								
Workers Comp Payments								
Claim Number	Transaction Date	Check Number	Payee	Trans Type	Average Weekly	Amount	From Date	To Date
Location: 0233 - MILITARY AFFAIRS-JACKSON BARRACK								
00W123400E	3/29/2005	00200001234	DANIEL STEWART	3P01	280.00	106.68	3/24/2005	3/27/2005
Total By Location:				1 Transactions				


-1-
Thursday, April 07, 2005
11:47:30AM

The Leave Buy Back Report is mailed, by ORM, every two weeks to the agency liaison (same person that checks are mailed to at your agency). It lists all checks issued to employees during the period noted. For each check, the following is provided: claim number, transaction date (check date), check number, payee, transaction type (this is a code ORM uses to know it was an indemnity payment), the Average Weekly Wage (AWW), check amount, and the period covered.

Worker's Compensation Workshop
Section 4: Buy Back Determination and Deposit Guidelines

- ❖ To determine the number of hours the worker's comp check will buy back, you must first get the Average Weekly Wage (AWW) from the Leave Buy Back Report. Calculate the hourly rate by dividing the AWW by 40 hours.
- ❖ Next, divide the check amount by the calculated hourly rate to determine the actual number of hours the check can buy back.
- ❖ ISIS HR will not send accounting entries to AFS (the accounting system) if the employee is not due funds in regards to the buy back of leave. The agency must deposit the worker's comp check to AFS and classify it as a return of appropriation.
- ❖ Any additional (or excess) funds not due to the employee, from the worker's comp check, are usually deposited as **Income Not Available**, but the agency's fiscal department should be able to assist with this.
- ❖ If an employee is on LDLW (leave without pay) the entire pay period, he does not need to return the worker's comp check to the agency. The check should already be issued in the name of the employee. No payment will be processed through ISIS HR.

See Scenario Worksheets for practice exercises.

Scenario #1: Locate Pink Scenario #1 Insert.

Section 5: Effect Of Worker's Comp Payments on the Employee's W-2

In this section, we will discuss the effects that worker's comp may have on an employee's W-2 for the current and previous years.

- ❖ When the original leave payment is made to an employee, the wages are taxable and federal and state taxes are withheld.
- ❖ Because worker's comp payments should not be taxable, when the check is used to buy back the leave, a separate manual adjustment must be processed by the agency. This will be done on IT15 using wage type 0670. This adjustment will reduce the taxable wages and adjust the original taxes withheld in current and/or future pay periods.
- ❖ Taxable wages should only be adjusted for the value of the leave being bought back.
- ❖ The 0670 adjustment made in ISIS HR will adjust the employee's current year W-2. This adjustment will not pay the employee any wages.

- ❖ If wages are due back to the employee, a manual adjustment must be processed on IT15 using wage type 0674. This generates a payment to the employee. Taxable wages are not increased by this payment. If any insurance is in arrears, it will be withheld from this payment.
- ❖ Entries made in the current year for a prior year check will adjust the employee's current W-2, except in certain situations.

Scenario #2: Locate Blue Scenario #2 Insert.

Scenario #3: Locate Purple Scenario #3 Insert.

Scenario #4: Locate Green Scenario #4 Insert.

Section 6: Buy Back Leave

Scenario 1

Locate Pink Scenario #1 Insert.

ZT06 Absence Quota Report prior to buy back for PP 19/2007

Run Date: 08/02/2007
 Run Time: 16:03:00
 Report ID: ZT06

STATE OF LOUISIANA
 ISIS HR SYSTEM

Set as Page Break: 100 Current Number of Entries Show Variants

PA	Last name	Emp F Name	PersNo	QTY	Beg Bal	Lv Earned	Lv Taken	Period Bal	Avail Bal	Qta Units	PY Per	PY Year
0123	Stewart	Daniel	502	20	99.69800	3.6880	0.0000	103.38600	103.38600	HRS	19	2007
				22	122.69800	3.6880	72.0000	54.38600	54.38600	HRS	19	2007
				24	10.00000	0.0000	0.0000	10.00000	10.00000	HRS	19	2007
				26	12.00000	0.0000	0.0000	12.00000	12.00000	HRS	19	2007

Quotas Leave Earned Leave Taken

Scenario 1: Step 4: Reimburse employee for worker's comp leave taken during period noted on check.

Complete the on-line help script, we're going to begin with step 11 and work in PA61.

PP 19/2007

Maintain Weekly Entry w/Activity Allocation (2052)

Personnel No: 502 Name: Daniel Stewart Status: Active
 EE group: A Full Time S... Pers. are: 0123 Trn-Green Agency
 EE subgroup: 04 Class NE WS rule: M-F 8HR Mon-Fri 8HR DAY TM-Status: 9

Week	1 Mond...	2 Tuesd...	3 Wedn...	4 Thurs...	5 Friday	6 Saturd...	7 Sunday
35	08/27/07	08/28/07	08/29/07	08/30/07	08/31/07	09/01/07	09/02/07
	NORM	NORM	NORM	NORM	NORM	OFF	OFF
Standard	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Abs. hrs	16.00	16.00	16.00	16.00	16.00	0.00	0.00
Att. hrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rec.hours	16.00	16.00	16.00	16.00	16.00	0.00	0.00

D	Start Date	End Date	Hrs	Type	Att/absence type	Pr...	Cost Ctr	Cost ID	Activity Code	Sub-Object
1	08/27/2007	08/27/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
1	08/27/2007	08/27/2007	8.00	LDFM	WORKER'S COMP FMLA					
2	08/28/2007	08/28/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
2	08/28/2007	08/28/2007	8.00	LDFM	WORKER'S COMP FMLA					
3	08/29/2007	08/29/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
3	08/29/2007	08/29/2007	8.00	LDFM	WORKER'S COMP FMLA					
4	08/30/2007	08/30/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
4	08/30/2007	08/30/2007	8.00	LDFM	WORKER'S COMP FMLA					
5	08/31/2007	08/31/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
5	08/31/2007	08/31/2007	8.00	LDFM	WORKER'S COMP FMLA					

Week: 08/27/2007 - 09/02/2007 Record: 1 / 10

Worker's Compensation Workshop

Section 6: Buy Back Leave

The screenshot shows the SAP 'Maintain Weekly Entry w/Activity Allocation (2052)' interface. At the top, the SAP logo and menu options are visible. Below the title bar, there are navigation buttons like 'Choose', 'New page', etc. The main area displays employee information:

- Personnel No: 502, Name: Daniel Stewart, Status: Active
- EE group: Full Time S..., Pers. are: 0123, Trn-Green Agency
- EE subgroup: 04, Class NE, WS rule: M-F 8HR, Mon-Fri 8HR DAY, TM-Status: 9

A weekly summary table is shown for week 36 (09/03/07 to 09/09/07):

Week	1 Mond...	2 Tuesd...	3 Wedn...	4 Thurs...	5 Friday	6 Saturd...	7 Sunday	
36	09/03/07	09/04/07	09/05/07	09/06/07	09/07/07	09/08/07	09/09/07	
	NORM	NORM	NORM	NORM	NORM	OFF	OFF	
Standard	0.00	8.00	8.00	8.00	8.00	0.00	0.00	32.00
Abs. hrs	0.00	16.00	16.00	16.00	16.00	0.00	0.00	64.00
Att. hrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rec. hours	0.00	16.00	16.00	16.00	16.00	0.00	0.00	64.00

Below this is a table of activity entries:

D	Start Date	End Date	Hrs	Type	Att/Absence type	Pr...	Cost Ctr	Cost ID	Activity Code	Sub-Object
1	09/04/2007	09/04/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
2	09/04/2007	09/04/2007	8.00	LDFM	WORKER'S COMP FMLA					
3	09/05/2007	09/05/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
3	09/05/2007	09/05/2007	8.00	LDFM	WORKER'S COMP FMLA					
4	09/06/2007	09/06/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
4	09/06/2007	09/06/2007	8.00	LDFM	WORKER'S COMP FMLA					
5	09/07/2007	09/07/2007	8.00	FMLB	FMLA 12 WK/ROLL YEAR					
5	09/07/2007	09/07/2007	8.00	LDFM	WORKER'S COMP FMLA					

At the bottom, the interface shows 'Week 09/03/2007 - 09/09/2007' and 'Record 1 / 8'.

LD or LDFM (Worker's Comp) is entered when the employee has enough leave to cover the absence. LD rolls through LB (sick), 1.5 K, ST K, and then LA (annual). LDFM rolls through LB (sick), ST K, and then LA (annual).

LDLW (Worker's Comp Lv W/O Pay) is entered when the employee runs out of leave.

Prior to buy back, the employee's time file should be coded with LD or LDLW for all hours that they are on worker's comp leave.

As previously noted and calculated: check amount is \$266.70 for 9/3/2007 to 9/10/2007. Number of hours to buy back is 32.

Using the time file above, how would the employee's buy back be coded for this pay period?

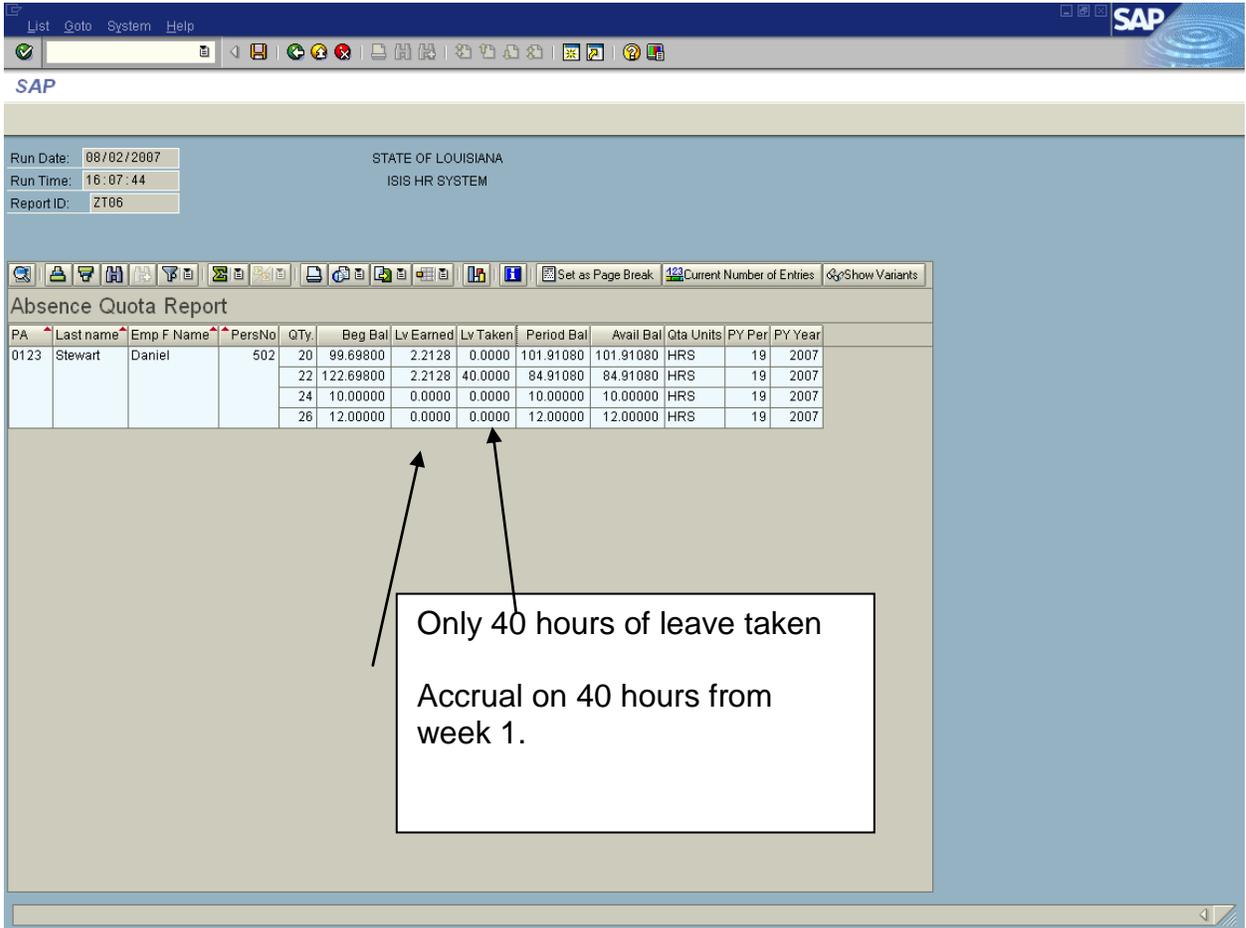
Go to the employee's time file for the same period and code the worker's comp buy-back.

The 72 hours of LDFM previously keyed will only have 4 days replaced with LDWC(9/4/2007 – 9/7/2007) and the 40 hours prior to 9/3/2007 will remain LD. (Office of Risk Management does not issue a check until the employee is out for seven calendar days.)

- After Time Evaluation/Absence Recalc runs (see next screen shot) the LDWC entries will affect the employee's leave balances.

Once time eval is run, the 32 hours will be added back to the employee's leave balance and the leave earned will be reduced.

ZT06 Absence Quota Report for PP19/2007 after leave buy back



Run Date: 08/02/2007
Run Time: 16:07:44
Report ID: ZT06

STATE OF LOUISIANA
ISIS HR SYSTEM

Set as Page Break 423 Current Number of Entries Show Variants

Absence Quota Report

PA	Last name	Emp F Name	PersNo	QTy	Beg Bal	Lv Earned	Lv Taken	Period Bal	Avail Bal	Qta Units	PY Per	PY Year
0123	Stewart	Daniel	502	20	99.69800	2.2128	0.0000	101.91080	101.91080	HRS	19	2007
				22	122.69800	2.2128	40.0000	84.91080	84.91080	HRS	19	2007
				24	10.00000	0.0000	0.0000	10.00000	10.00000	HRS	19	2007
				26	12.00000	0.0000	0.0000	12.00000	12.00000	HRS	19	2007

Only 40 hours of leave taken
Accrual on 40 hours from week 1.

Section 7: Adjust Taxable Wages

Once time file is changed and the employee's leave has been reimbursed, Daniel Stewart's taxable wages must be adjusted.

Scenario 1: Step 5 : Adjust taxable wages for employee.

Taxable wages are adjusted using Infotype 0015 (Additional Payments).

Wage type 0670 = value of LD hours bought back.

Wage type 0674 = value of LDLW hours reimbursed.

Complete on-line help script, proceed with step 89.

The screenshot shows the SAP Infotype 0015 'Create Additional Payments' form. The form is titled 'Create Additional Payments (0015)' and includes a menu bar (Infotype, Edit, Goto, Extras, System, Help) and a toolbar. The main data area contains the following fields:

Personnel No	501	Name	Daniel ...	Status	Active
EE group	A	Full Time Salary	Personnel ar	0123	Trn-Green Agency
EE subgroup	04	Class NE			

The 'Additional Payments' section contains the following fields:

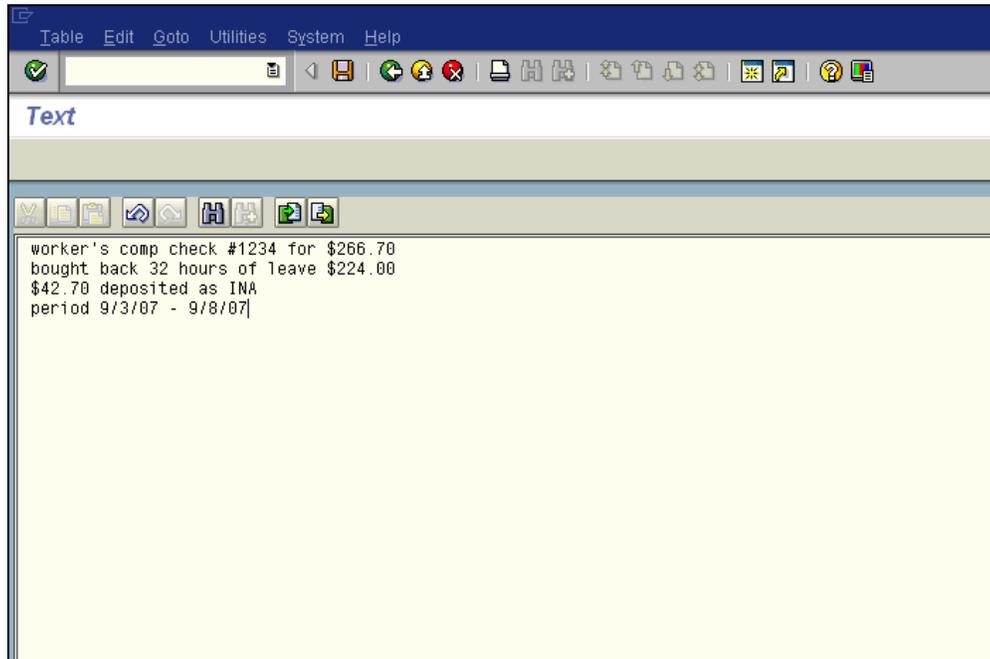
Wage Type	0670	Workers Compensation
Amount	224.00	USD
Number/unit		
Date of origin	09/09/2007	
Default Date		
Assignment Number	SEE ATTACHED TEXT	
Reason for Change		

Callouts from a text box on the right point to the following fields:

- Amount: Enter amount of check equal to the portion necessary to cover the number of hours bought back
- Date of origin: Enter last day of pay period being reimbursed
- Reason for Change: Optional text

Save entry.

What will happen to the additional monies on the check?



You have completed the worker's comp process on this employee for this pay period.

Recap of Steps:

1. Calculate # of hours to buy back
2. Deposit the worker's comp check
3. Determine adjustment entries
4. Perform Leave Buy Back
5. Create adjusting entries

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Section 8: Complete Scenarios 2-4

Scenario 2

Locate Blue Scenario #2 Insert

Step 4: Reimburse the employee for 53.33 hours of worker's comp leave taken during affected period.

What does the employee's time file look like before the buy back of leave?

How did you code the employee's time file for the buy back of leave?

What would we have, instead, done to the time file if the employee had refused to bring in the check?

What will happen the next time payroll runs?

ZT06 Absence Quota Report following buy back of PP 20/2007

Run Date: 08/02/2007 STATE OF LOUISIANA
 Run Time: 16:18:39 ISIS HR SYSTEM
 Report ID: ZT06

Set as Page Break: 163 Current Number of Entries Show Variants

PA	Last name	Emp F Name	PersNo	QTY	Beg Bal	Lv Earned	Lv Taken	Period Bal	Avail Bal	Qta Units	PY Per	PY Year
0123	Stewart	Daniel	502	20	101.91080	1.2295	0.0000	103.14029	103.14029	HRS	20	2007
				22	84.91080	1.2295	26.6700	59.47029	59.47029	HRS	20	2007
				24	10.00000	0.0000	0.0000	10.00000	10.00000	HRS	20	2007
				26	12.00000	0.0000	0.0000	12.00000	12.00000	HRS	20	2007

Accruals are not earned on LDWC (Worker's Comp Lv Buy Back) hours.

Accruals are not earned on LDLW (Worker's Comp Lv W/O Pay) hours.

After time eval, what value is shown in the Lv Taken column?

What is the employee's new earnings amount (Lv Earned)?

Once the time file is changed and the employee's leave has been reimbursed, Daniel Stewart's taxable wages must be adjusted.

Scenario 2: Step 5: Adjust taxable wages for employee.

What wage types and amounts did you use on IT15?

This page intentionally left blank.

Scenario 3

Locate Purple Scenario #3 Insert.

Step 4: Worker's Comp has sent a check for \$373.34 for this period. Reimburse employee for worker's comp leave taken during affected period.

What does the employee's time file look like before the buy back of leave?

As previously calculated the worker's comp check covers 53.33 hours.

How did you code the employee's time file?

ZT06 Absence Quota Report following buy back of PP 22/2007

Run Date: 08/06/2007 STATE OF LOUISIANA
 Run Time: 08:58:01 ISIS HR SYSTEM
 Report ID: ZT06

Set as Page Break 149 Current Number of Entries Show Variants

PA	Last name	Emp F Name	PersNo	Qty.	Beg Bal	Lv Earned	Lv Taken	Period Bal	Avail Bal	Qta Units	PY Per	PY Year
0123	Stewart	Daniel	502	20	40.83859	0.0000	0.0000	40.83859	40.83859	HRS	22	2007
				22	3.68801	0.0000	0.0000	3.68801	3.68801	HRS	22	2007
				24	0.00000	0.0000	0.0000	0.00000	0.00000	HRS	22	2007
				26	12.00000	0.0000	0.0000	12.00000	12.00000	HRS	22	2007

After time eval ran, what does the Lv Taken column show? (see screen shot)

What is the employee's earnings amount (Lv Earned)? Why?

Once time file is changed and the employee's leave has been reimbursed, Daniel Stewart's taxable wages must be adjusted.

Scenario 3: Step 5: Adjust taxable wages for employee.

What wage types and amounts will be used on IT15?

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Scenario 4

Locate Green Scenario #4 Insert.

P/P 24/2007

Infotype Edit Goto Extras System Help SAP

Maintain Weekly Entry w/Activity Allocation (2052)

Choose New page

Personnel No Name Status

EE group Full Time S... Pers. are Trn-Green Agency

EE subgroup Class NE WS rule Mon-Fri 8HR DAY TM-Status

Week	1	2	3	4	5	6	7
	Mon...	Tuesd...	Wedn...	Thurs...	Friday	Saturd...	Sunday
45	11/05/07	11/06/07	11/07/07	11/08/07	11/09/07	11/10/07	11/11/07
	NORM	NORM	NORM	NORM	NORM	OFF	OFF
Standard	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Abs. hrs	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Att. hrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rec. hours	8.00	8.00	8.00	8.00	8.00	0.00	40.00

D	Start Date	End Date	Hrs	Type	Att/absence type	Pr...	Cost Ctr	Cost ID	Activity Code	Sub-Object
1	11/05/2007	11/05/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
2	11/06/2007	11/06/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
3	11/07/2007	11/07/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
4	11/08/2007	11/08/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
5	11/09/2007	11/09/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					

Infotype Edit Goto Extras System Help SAP

Maintain Weekly Entry w/Activity Allocation (2052)

Choose New page

Personnel No Name Status

EE group Full Time S... Pers. are Trn-Green Agency

EE subgroup Class NE WS rule Mon-Fri 8HR DAY TM-Status

Week	1	2	3	4	5	6	7
	Mon...	Tuesd...	Wedn...	Thurs...	Friday	Saturd...	Sunday
46	11/12/07	11/13/07	11/14/07	11/15/07	11/16/07	11/17/07	11/18/07
	NORM	NORM	NORM	NORM	NORM	OFF	OFF
Standard	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Abs. hrs	8.00	8.00	8.00	8.00	8.00	0.00	0.00
Att. hrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rec. hours	8.00	8.00	8.00	8.00	8.00	0.00	40.00

D	Start Date	End Date	Hrs	Type	Att/absence type	Pr...	Cost Ctr	Cost ID	Activity Code	Sub-Object
1	11/12/2007	11/12/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
2	11/13/2007	11/13/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
3	11/14/2007	11/14/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
4	11/15/2007	11/15/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					
5	11/16/2007	11/16/2007	8.00	LDLW	WORKER'S COMP LV W/O PAY					

Step 4: Worker's Comp has sent a check for \$373.34 for this period November 5 thru November 18, 2007. Reimburse employee for worker's comp leave taken during affected period.

As previously noted and calculated: the check covers 53.33 hours, however, since the time file reflects all LDLW hours, the check must be given to the employee.

How will the employee's time file be coded?

Are any entries needed on Infotype 0015?

Section 9: Wrap-Up

Wrap-up

Your Objectives:

- You have learned how to buy back leave, generate additional pay and correct taxable wages when an employee has been reimbursed for an on the job injury.

Summary

- Worker's comp checks are issued every 2 weeks.
- Worker's comp checks must be deposited into the employing agency's bank account immediately.
- Worker's comp checks expire 180 days from issue date.
- On the E-1 Form, report wages for IW on a WEEKLY basis. When determining this amount, be sure to take into account the overtime earned in the 4 weeks prior to date of accident and any premium or differential pay earned in the 4 weeks prior to date of accident. It's also important on the E-1 form to provide ORM with whatever details are known regarding part-time employment or second jobs that the employee held at time of injury. Earnings for these jobs, if deemed pertinent, will be obtained by ORM staff.
- Agencies must have established procedures to handle worker's comp.
- The employee's time file will need to be coded with LD, LDFM, LDLW and/or LDWC for all hours that the employee is on worker's comp. leave.
- Once LD (Worker's Comp leave) is coded on an employee's time file, the number of LD hours coded will roll through LB (SICK) > 1.5 K > ST K > and then LA (ANNUAL). After time evaluation is run, accruals will be earned on these hours.
- In the event, 1.5 K will not be used, code LDFM on the employee's time file. LDFM hours coded will roll through LB (SICK) > ST K > and then LA (ANNUAL). After time evaluation is run, accruals will be earned on these hours.

- Don't forget that a Worker's Comp absence very often qualifies as an FMLA event.
- Employees must return the worker's comp check to the agency to buy back leave used. If the employee does not return the check to buy back leave hours equal to the number of hours covered by the check, the entries on the time file for the period that the check covers should be changed to reflect LDLW, since the employee is being paid for these hours on the worker's comp check. This will establish a claim on the next payroll run. As this reduces the number of hours paid, it will reduce leave earned also.
- If an employee is on LDLW the entire pay period, he does not need to return the worker's comp check to the agency. No payment is processed through ISIS HR.
- To calculate the number of hours that a worker's comp check can buy back, divide the check amount by the employee's hourly rate at the time of injury, as calculated using the Average Weekly Wage on the Leave Buy Back Report from ORM. Remember, an employee can not receive more than 100% of his regular salary when receiving worker's comp benefits.
- If the worker's comp check will buy back paid leave hours and also pay the employee for LDLW (Worker's Comp Leave without Pay) hours, the 0670 entry must be processed to adjust taxable wages for the worker's comp payment and the 0674 entry must be processed to pay the employee for a portion of the LDLW hours.
- Leave is not earned on LDLW (Worker's Comp Leave without Pay) or LDWC (Worker's Comp Lv Buy Back) hours.
- After leave is bought back, the employee may see a decrease in their taxes in the current and/or possibly future pay periods.

Discussion Questions

1. What are the 3 absence types that must be used on the employee's time file for all hours that the employee is out on worker's comp before the buy back occurs?

2. If a worker's comp check is buying back 12 hours of LD leave that was taken from the employee's sick quota, how many LD hours should be changed to LDWC?

3. If the employee has no LDLW, how many IT0015 adjustment records are necessary?

4. Why would you use wage type 0670? Why would you use wage type 0674?

5. Does an employee earn leave on the hours bought back by worker's comp?

6. If an employee was on 80 hours of LDLW and the agency receives a worker's comp check, is any entry necessary in ISIS HR?

7. The number of hours that a worker's comp check can buy back is calculated how?

8. If the sum of IT0015 records created is less than the Worker's Comp check amount, should the extra money go to the employee?

For more information contact:

For system related questions about ISIS HR, how to enter into ISIS, contact:

ISIS Help Desk: (225) 342-2677, option #1, 2

Visit our website at <http://www.doa.state.la.us/osis>

For any policy questions, how to determine the number of buy back hours, contact:

OSUP's Wage and Tax Unit (225) 342-0713 or _DOA-OSUP-WTA@LA.GOV

Visit our website at <http://www.doa.louisiana.gov/osup/osup.htm>.

For questions regarding workers' compensation claims, contact:

Office of Risk Management: (225) 342-8500

Visit our website at <http://www.doa.Louisiana.gov/orm>

For Leave Usage questions, contact:

Department of Civil Service Program Assistance Division: (225) 342-8274

Visit our website at <http://dscs.state.la.us>

Worker's Comp Quick Reference

LD	Worker's Compensation Leave	LD is coded on the time file when an employee has enough leave to cover the worker's comp absence.
LDLW	Worker's Comp Lv w/o Pay	LDLW is coded on the time file when an employee does not have enough leave to cover the worker's comp absence.
LDWC	Worker's Comp Lv Buy Back	LDWC is coded on the time file to replace the number of LD hours that will be bought back.
FMLB	FMLA 12 Wk/Roll Year	FMLB is coded on the time file to reduce the 12 week (480 hour) FMLA quota when an absence has been approved as an FMLA qualifying event.
LDFM	Worker's Comp FMLA	LDFM is coded on the time file when an employee has enough leave to cover the worker's comp absence and is concurrently approved for FMLA.
LDLE	Worker's Comp Law Enforcement	LDLE is coded on the time file to reduce the 1040 hour quota when an absence has been approved as a Law Enforcement Worker's comp absence.
0670	Worker's Compensation	0670 is the wage type used on IT0015 (Additional Payments) to adjust taxable wages for the LDWC coded.
0674	Worker's Compensation Leave w/o Pay Reimbursement	0674 is the wage type used on IT0015 (Additional Payments) to reimburse the employee for a portion of the absences coded as LDLW.

Data Sheet (Training Room 150)

Computer	User ID	Last Name	First Name	Empl Name	Pernr
01	P00000038	Adams	Ashley	Daniel Stewart	501
02	P00000039	Adams	Bessie	Daniel Stewart	502
03	P00000040	Adams	Barbara	Daniel Stewart	503
04	P00000041	Adams	Betty	Daniel Stewart	504
05	P00000042	Adams	Carla	Daniel Stewart	505
06	P00000043	Adams	Catherine	Daniel Stewart	506
07	P00000045	Adams	Cynthia	Daniel Stewart	507
08	P00000046	Adams	Dottie	Daniel Stewart	508
09	P00000047	Adams	Dana	Daniel Stewart	509
10	P00000048	Adams	Dahpne	Daniel Stewart	510
11	P00000049	Adams	Elaine	Daniel Stewart	511
12	P00000050	Adams	Estelle	Daniel Stewart	512
13	P00000052	Adams	Flora	Daniel Stewart	513
14	P00000053	Adams	Francis	Daniel Stewart	514
15	P00000054	Adams	Geraldine	Daniel Stewart	515
16	P00000055	Adams	Gladys	Daniel Stewart	516
17	P00000056	Adams	Gloria	Daniel Stewart	517
18	P00000057	Adams	Helen	Daniel Stewart	518
19	P00000058	Adams	Janice	Daniel Stewart	519
20	P00000059	Adams	Joanna	Daniel Stewart	520
21	P00000060	Adams	Josie	Daniel Stewart	521
22	P00000061	Adams	Joyce	Daniel Stewart	522
23	P00000062	Adams	Judy	Daniel Stewart	523
24	P00000064	Adams	Katina	Daniel Stewart	524
25	P00000065	Adams	Kelly	Daniel Stewart	525
26	P00000066	Adams	Leah	Daniel Stewart	526
27	P00000067	Adams	Laura	Daniel Stewart	527
28	P00000068	Adams	Mable	Daniel Stewart	528
29	P00000069	Adams	Lillian	Daniel Stewart	529
30	P00000070	Adams	Marie	Daniel Stewart	530

Data Sheet (Training Room 147)

Computer	User ID	Last Name	First Name	Empl Name	Pernr
19	P00000038	Adams	Ashley	Daniel Stewart	501
20	P00000039	Adams	Bessie	Daniel Stewart	502
21	P00000040	Adams	Barbara	Daniel Stewart	503
22	P00000041	Adams	Betty	Daniel Stewart	504
23	P00000042	Adams	Carla	Daniel Stewart	505
24	P00000043	Adams	Catherine	Daniel Stewart	506
25	P00000045	Adams	Cynthia	Daniel Stewart	507
26	P00000046	Adams	Dottie	Daniel Stewart	508
27	P00000047	Adams	Dana	Daniel Stewart	509
28	P00000048	Adams	Dahpne	Daniel Stewart	510
29	P00000049	Adams	Elaine	Daniel Stewart	511
30	P00000050	Adams	Estelle	Daniel Stewart	512
31	P00000052	Adams	Flora	Daniel Stewart	513
32	P00000053	Adams	Francis	Daniel Stewart	514
33	P00000054	Adams	Geraldine	Daniel Stewart	515
34	P00000055	Adams	Gladys	Daniel Stewart	516
35	P00000056	Adams	Gloria	Daniel Stewart	517
36	P00000057	Adams	Helen	Daniel Stewart	518
37	P00000058	Adams	Janice	Daniel Stewart	519
38	P00000059	Adams	Joanna	Daniel Stewart	520
39	P00000060	Adams	Josie	Daniel Stewart	521
40	P00000061	Adams	Joyce	Daniel Stewart	522
41	P00000062	Adams	Judy	Daniel Stewart	523
42	P00000064	Adams	Katina	Daniel Stewart	524
43	P00000065	Adams	Kelly	Daniel Stewart	525
44	P00000066	Adams	Leah	Daniel Stewart	526
45	P00000067	Adams	Laura	Daniel Stewart	527
46	P00000068	Adams	Mable	Daniel Stewart	528
47	P00000069	Adams	Lillian	Daniel Stewart	529
48	P00000070	Adams	Marie	Daniel Stewart	530

Scenario 1

Daniel Stewart was injured Monday, August 27, 2007. ORM doesn't issue a check until the employee is out for seven calendar days. Worker's comp has sent a check for \$266.70 for the period of September 3, 2007 – September 9, 2007 (for period 19/2007). This pay period includes Labor Day holiday.

M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su
27	28	29	30	31	1	2	3	4	5	6	7	8	9
8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB			8LH 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Step 1: Calculate the Number of Hours to Buy Back

Check Amount \$266.70

AWW (Average Weekly Wage is \$280.00

Determine the hourly rate. _____

Calculate number of hours check could buy back. _____Hrs

How many LD hours will be bought back? _____Hrs \$ value _____

How many LDLW hours will be reimbursed? _____Hrs \$ value _____

Determine Excess (if any). _____Hrs \$ value _____

Step 2: Deposit the Workers Comp Check

The accounting entry for the deposit should look like this:

Agency Cash (6000)	\$266.70	
Salary Expenditure (2100, 2130, etc.)		\$224.00
INA (Income Not Available)		\$42.70

A portion of the money must be deposited as income not available since the check included additional funds not due to the employee.

Step 3: Determine Adjustment Entries

Check Amount		\$266.70
\$ value if LD buy back	\$224.00	
\$ value of LDLW reimbursement	\$0	
Excess \$ value	\$42.70	

The value of LD buy back / 670adjustment: _____

The value of LDLW reimbursement / 674 adjustment _____

Step 4: Perform Leave Buy Back

Period 19/2007 (08/27/2007 – 09/09/2007)

How many LD hours will be bought back using LDWC? _____Hrs

Step 5: Create Adjusting Entries

The amount of the 670 adjustment: \$ _____

The amount of the 674 adjustment \$ _____

Scenario 2

For pay period 20/2007, Daniel Stewart was on workers comp leave the entire pay period. Worker's Comp has sent a check for \$373.34.

M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su
10	11	12	13	14	15	16	17	18	19	20	21	22	23
8LDFM	8LDFM	8LDFM	8LDFM	8LDFM			8LDFM	8LDFM	8LDFM	8LDFM	8LDFM		
8FMLB	8FMLB	8FMLB	8FMLB	8FMLB			8FMLB	8FMLB	8FMLB	8FMLB	8FMLB		

Step 1: Calculate the Number of Hours to Buy Back

Check Amount \$373.34

AWW (Average Weekly Wage) is \$280.00

Determine the hourly rate. \$_____

Calculate number of hours check could buy back. _____ Hrs

How many LD hours will be bought back? _____ Hrs \$ value _____

How many LDLW hours will be reimbursed? _____ Hrs \$ value _____

Determine Excess (if any). _____ Hrs \$ value _____

Step 2: Deposit the Workers Comp Check

The accounting entry for the deposit should look like this:

Agency Cash (6000)	\$373.34
Salary Expenditure (2100, 2130, etc.)	\$373.34

Step 3: Determine Adjustment Entries

Check Amount		\$373.34
\$ value if LD buy back	\$373.34	
\$ value of LDLW reimbursement	\$0	
Excess \$ value	\$0	

The value of LD buy back / 670adjustment: \$_____

The value of LDLW reimbursement / 674 adjustment \$_____

Step 4: Perform Leave Buy Back

Period 20/2007 (09/10/2007 – 09/23/2007)

How many LD hours will be bought back using LDWC? _____Hrs

Step 5: Create Adjusting Entries

The amount of the 670 adjustment: \$_____

The amount of the 674 adjustment \$_____

Scenario 3

For pay period 22/2007, Daniel Stewart was on 44.5 workers comp leave and 35.5 hours of leave without pay. Worker's Comp has sent a check for \$373.34.

M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su
8	9	10	11	12	13	14	15	16	17	18	19	20	21
8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB			4.5LDFM 3.5LDLW 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB	8LDFM 8FMLB		

Step 1: Calculate the Number of Hours to Buy Back

Check Amount \$373.34

AWW (Average Weekly Wage) is \$280.00

Determine the hourly rate. \$_____

Calculate number of hours check could buy back. _____Hrs

How many LD hours will be bought back? _____Hrs \$ value _____

How many LDLW hours will be reimbursed? _____Hrs \$ value _____

Determine Excess (if any). _____Hrs \$ value _____

Step 2: Deposit the Workers Comp Check

The accounting entry for the deposit should look like this:

Agency Cash (6000)	\$373.34	
Salary Expenditure (2100, 2130, etc.)		\$373.34

Since the employee is being paid the excess funds through ISIS HR, part of this entry will be reversed by an entry from ISIS for the ISIS HR check amount.

Step 3: Determine Adjustment Entries

Check Amount		\$373.34
\$ value if LD buy back	\$311.50	
\$ value of LDLW reimbursement	\$61.84	
Excess \$ value	\$0	

The value of LD buy back / 670 adjustment: \$ _____

The value of LDLW reimbursement / 674 adjustment \$ _____

Step 4: Perform Leave Buy Back

Period 22/2007 (10/8/2007 – 10/21/2007)

How many LD hours will be bought back using LDWC? _____ Hrs

Step 5: Create Adjusting Entries

The amount of the 670 adjustment: \$ _____

The amount of the 674 adjustment \$ _____

Scenario 4

For pay period 24/2007, Daniel Stewart was on 80 hours of leave without pay. Worker's Comp has sent a check for \$373.34.

M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su
5	6	7	8	9	10	11	12	13	14	15	16	17	18
8LDLW	8LDLW	8LDLW	8LDLW	8LDLW			8LDLW	8LDLW	8LDLW	8LDLW	8LDLW		

Step 1: Calculate the Number of Hours to Buy Back

Check Amount \$373.34

AWW (Average Weekly Wage is \$280.00

Determine the hourly rate. \$_____

Calculate number of hours check could buy back. _____Hrs

How many LD hours will be bought back? _____Hrs \$ value _____

How many LDLW hours will be reimbursed? _____Hrs \$ value _____

Determine Excess (if any). _____Hrs \$ value _____

Step 2: Deposit the Workers Comp Check

There is no accounting entry for this scenario.

Step 3: Determine Adjustment Entries

Check Amount		\$373.34
\$ value if LD buy back	\$0	
\$ value of LDLW reimbursement	\$0	
Excess \$ value	\$0	

The value of LD buy back / 670adjustment: \$_____

The value of LDLW reimbursement / 674 adjustment \$_____

Step 4: Perform Leave Buy Back

Period 24/2007 (11/05/2007 – 11/18/2007)

How many LD hours will be bought back using LDWC? _____Hrs

Step 5: Create Adjusting Entries

The amount of the 670 adjustment: \$_____

The amount of the 674 adjustment \$_____