

VIII. PAYROLL

8.1 TAX INFORMATION

Federal Income Tax Information will be obtained on a W-4 form filled out by each employee. Blank W-4 forms (See Exhibit A) are available in the Human Resources Office and the Payroll Office.

Area Responsible:	Payroll
Form(s) Utilized:	W-4 Federal Withholding (See Exhibit A) and W-5 Earned Income Credit (See Exhibit B)
Input Screens Used:	31 - Tax M31 - Multiple Tax Entry
References:	Screen Help on each field
Prerequisites:	Must be an employee for record to be effective
Reports Available:	None
Inquiry Screen:	L31

Entry of Tax Information:

As a part of a new hire packet, a completed W-4 form (see Exhibit A) must be attached. Once received in Human Resources it will be forwarded to the Payroll Office. Any other employees who wish to change their withholding may do so by sending a completed W-4 form to the Payroll office.

Step 1: Access Screen 31 (Tax)

Enter the required fields on the Action Line:

ID: The employee's Social Security Number

Code: Type of tax. **Press PF2 for valid values.**

User: 001 (for BMT employees), 004 (for LIT employees)

Press the enter key.

Step 2: Withholding Taxes

Marital Status: Whatever is marked on the W-4.

Press PF2 for valid values.

Number of Exemptions: Whatever is marked on the W-4.

Press PF2 for valid values.

Additional Tax Amount:

Percent of time = default is 100.00 (exempt employee enter 999)

Press the enter key.

Non-Resident aliens:

The withholding tax is based on the employee's visa status. The visa status can be verified/obtained through HRS screen 17 or through the International Student Service/Graduate Studies Office. General rules are using single marital status, one exemption and \$33.00/month additional tax for all non-resident aliens except India. No additional tax is added on

the employees from India.

Step 3: Earned Income Credit (EIC)
Access Screen 12 to enter the code of EIC status.
Press PF2 for valid values.
Follow Step 1.
Marital Status: Whatever is marked on the W-5.
Press PF2 for valid values.

Step 4: FICA

Social Security Tax information will be processed on Screen 31 (M31) during the payroll process. It is not necessary to enter this information. For exempt employees, such as foreign students on F-1 visa, change 100.00 (percent of time) to 0.00.

Step 5: Medicare

Same as Step 4

8.2 PROCESSING HOURLY/STUDENT PAYROLL

Hourly time entry is defined as entry for the Student Assistant, Work Study, and Hourly payroll. Before this can be processed, a valid position and assignment must be entered.

Area Responsible: Human Resources for assignment entry
Payroll for check processing

Form(s) Utilized: F3.2 and Scantron Time Forms

Input Screens Used: 52 - Time Input
M52 - Multiple Time Input

References: Time Input Screen Help
Visit 5 Reference Book on Time Input

Prerequisites: Must have a valid assignment and a scantron time form generated and returned to Payroll

Reports Available: Payroll Reports
Conversion programs to generate and scan time forms

Inquiry Screens: L52, L16

8.2.001 Audit Procedures

This is a routine activity occurring during the month (hopefully on a daily basis). Once the Human Resources Office has entered the assignment or changed any of the following, a hold flag is set on screen 16. In order for any processing to occur, the salary hold flag must be released.

a) Begin date or end date

- b) Extended pay date
- c) FTE
- d) Pay Rate
- e) Salary Schedule
- f) Annual Salary
- g) Calendar
- h) Earnings Code

8.2.002 Releasing Student/Hourly Salary Holds

On a daily basis the Human Resources Office will forward completely processed F3.2's (see *Exhibit C*) to the Payroll Office. Upon receipt, the following steps should be followed:

- Step 1:** Access Screen 16 (Assignment Information)
Enter the required fields on the action line:
ID: The employee's social security number
- Step 2:** Verify the information on F3.2
- Step 3:** If all information looks correct, change salary hold flag to **N** on Screen 16
- Step 4:** File Payroll copy of F3.2 in the Alpha File. Distribute the remaining copies as noted on the F3.2: Green-Payroll; Yellow-Department; Pink-Benefits; Gold-Budgets
(For Lamar Institute, return yellow and gold to them)

8.2.003 Producing Student Scantron Time Forms

This is a monthly activity initially produced around the 20th of each month for all valid assignments. Scantron forms (see *Exhibit D*) are ready to be picked in the payroll office on the 1st working day of the following month. A voice mail message will be sent to the departments for any date changes.

8.2.004 Processing Scantron Forms

This is a routine activity processed on a monthly basis. Time forms are due in to the Payroll Office **by noon on the 5th of the month (if the 5th is on the weekend, they are due by noon on the following Monday).**

- Step 1:** Scantron forms are sent to Payroll from the various departments. Once received in Payroll, they are added and verified for accuracy.
- Step 2:** Once all scantron forms are verified, they are filed in alpha file order and sent to the Computer Center for scanning. The information that is scanned will be transferred to Screen 52 (Time Input). Once all forms are scanned, a report is generated in alpha order listing all time cards that were processed. If an employee goes over their work study limit by more than \$250.00, an error message is generated indicating that it is bypassed (a message generated when a work study student

has used up to 90% of their allocation). Also, if all bubbles are not coded properly and there is not a match with the assignment, then it will generate a bypass message. If a backup time card is included, a message of a second time card processed is given.

Step 3: Correction of problem scantron entries is done on Screen 52.
Access Screen 52(or M52)
Enter the required fields on the Action Line.
ID: Employee's social security number

NOTE: *If uncertain as to which assignment to correct, L16 may also be accessed to find the correct assignment code.*

Step 4: Make appropriate correction to either hours worked or amount. Press enter.

Step 5: Scantron forms which did not scan, follow steps 3 and 4 except in Step 4, you will need to enter hours worked.

8.2.005 Running of Trial Payroll

Run trial payroll (EJCALC). Make any corrections as needed. Trial can be run multiple times before final run. Reports are printed on each campus for Human Resources, Budget, and Payroll for corrections.

8.2.006 Running of Final Payroll

Once all **errors** are corrected, the final Payroll can this be processed. The following need to be run: EJPAY1, EJPAY2, and EJPAY3.

8.2.007 Printing Payroll Checks

Once the payroll is processed by computer services, the check and direct deposits are printed using the secure 32 system in the Payroll Office. The signatures and all information is printed on the blank check. The check numbers and direct deposit numbers are continuous with no breaks in numbers for lead checks that have been voided. The number starts with the next number from the previous payroll.

8.2.008 Sealing and Sorting Checks

After the checks are printed they are then sealed on the check sealer. Once sealed they are then blended together in Division/Department order. Departmental sign sheets are attached to these groups of checks an the number of checks per department is verified. They are then filed in department number order and readied for handing out by the paymaster on payday.

8.3 PROCESSING FACULTY/STAFF PAYROLL

This is a routine activity which follows the input of salary, tax, deduct, and benefit

adjustments.

8.3.001 Entering Salary/Tax/Deduct/Benefit Adjustments

Area Responsible:	Payroll
Form(s) utilized:	F3.2 (for salary) or a Memo from the Human Resources office (for other adjustments)
Input Screens Used:	53 (M53) - time and amount adjustments for the pay 54 (m54) – tax/deduct/benefit adjustments
Prerequisites:	Must have a valid assignment for a salary adjustment and must have a valid tax/ deduct/ benefit entry in Screen 31, 82, and 83 for other adjustments.

8.3.002 Faculty/Staff/One-Time Pay Entry

Faculty/Staff/One Time Pay entry is defined as entry for the Faculty/Staff Payroll. Before this can be processed, a valid position and assignment must be entered.

Area Responsible:	Human Resources for assignment entry Payroll for check processing Budget for position entry
Form(s) Utilized:	F3.2
Input Screen Used:	16
Prerequisites:	Must have a valid assignment
Reports Available:	Payroll Reports
Inquiry Screens:	L16

8.3.003 Audit Procedures

This is a routine activity which occurs during the month (hopefully on a daily basis). Once the Human Resources office has entered the assignment or changed any of the following, a hold flag is set on Screen 16. In order for any processing to occur, the salary hold flag must be released.

- a) Begin date or end date
- b) Extended pay date
- c) FTE
- d) Pay rate
- e) Salary schedule
- f) Annual salary
- g) Calendar
- h) Earnings Code

8.3.004 Releasing Salary Hold Flags

On a daily basis, the Human Resources office will forward completely processed F3.2's to the Payroll Office. Upon receipt, the following steps should be followed:

STEP 1: Access Screen 16 (Assignment Information)
Enter the required fields on the action line:
ID: The employee's social security number

STEP 2: Verify information on the F3.2

STEP 3: If all information looks correct, change salary hold flag to **N** on Screen 16 and press enter

STEP 4: File Payroll copy of F3.2 in the Alpha File. Distribute the remaining copies as noted on the F3.2: Green to Payroll; Yellow to Department; Pink to Benefits; Gold to Budget.
(For Lamar Institute of Technology return both the yellow and gold copy to them.)

8.3.005 Extended Pay

Use of the extended pay date field on Screen 16 allows for a payment to be made to a job assignment, even though that assignment has expired. For example, Terminal Vacation Pay can be paid the following month, even if the assignment has ended.

Area Responsible: Payroll

Access Screen 16: Enter a date in the Extended Pay Date field (EBBXT) if it becomes necessary to make a retroactive payment, hold, or adjustment after the assignment has ended. This will cause the flag to be flipped and must be released again.

Remaining fields will default. Verify amounts on L16.

8.3.006 Running of Trial Payroll

Run trial payroll (EJCALC). Make any corrections as needed. Trial can be run multiple times before final run. Reports are printed on each campus for Human Resources, Budget Office, and Payroll for corrections.

8.3.007 Running of Final Payroll

Once all errors are corrected, the final Payroll can then be processed. The following need to be run: EJPAY1, EJPAY2, and EJPAY3.

8.3.008 Processing Payroll Checks

Once the payroll is processed by computer services the checks and

direct deposits are printed using the secure 32 system in the payroll office. The signatures and all information is printed on the blank check. The check numbers and direct deposit numbers are continuous with no breaks in numbers for lead check that have to be voided. The number starts with the next number from the previous payroll.

8.3.009 Sealing and Sorting Checks

After the checks are printed they are then sealed on the check sealer. Once sealed they are then blended together in Division/Department order. Departmental sign sheets are attached to these groups of checks an the number of checks per department is verified. They are then filed in department number order and readied for handing out by the paymaster on payday.

8.4 VOIDING/REISSUING OF EMPLOYEE PAYCHECKS

8.4.001 Voiding Payroll Checks

Once an employee's payroll check has been processed and any adjustment needs to be made for that check, i.e., termination, leave without pay, etc., the entire paycheck must be voided. Screen W43 is to be used to void a paycheck. The original check date and original check number must be used on the screen. A screen print is sent to Production Management along with EJPAY4 for processing. Any wage payment corrections in March (March 1st and March 15th) have to be in HRS before March 31st

8.4.002 Reissuing Payroll Checks

If an employee loses their paycheck, holds it until after the 60 days, or if a direct deposit does not make, then the check must be reissued. Screen W44 is to be used for the reissuing of payroll checks. Original check Date and Check Number must be used on the screen as well as the replacement check number. A screen print is sent to Production Management along with EJPAY4 for processing (if voids are involved) If batch only has replacements EJPAY6 is used.

8.5 PAYCHECK DISTRIBUTION

Paycheck Distribution is performed under the supervision of the Assistant Vice President for Finance, with the Executive Assistant acting as Paymaster. Paychecks must be picked up from the hours of 9:00 to 11:00 a.m. and 1:30 to 3:30 p.m. and signed for by the Account Manager or his/her designee. Prior to leaving the Administration Building, each departmental representative must compare the checks to the Distribution List, to insure that all checks are accounted for. In certain instances, if extraordinary circumstances warrant, individual checks may be picked up personally from the Paymaster by the employee. This may be done only with adequate photo identification.

Supplemental paychecks are issued five (5) days after the pay date. The above procedure for picking up regular paychecks applies for picking up supplemental

checks. However, the individual employee may also pick up his/her check personally from the Paymaster with adequate photo identification.

It is the responsibility of each Account Manager to ensure that paychecks are correctly distributed to individual employees. Each employee must sign the Distribution List to verify receipt of his/her paycheck. The Distribution List must be retained in the department files for a minimum of one (1) year from the pay date.

Only in unusual or emergency situations may someone other than the employee pick up an individual's paycheck. This requires all of the following:

- (1) Hand-written authorization of the employee citing the reason, the name of the person pickup up the check, and the date of the check to be picked up. The signature of the employee must be on the authorization.
- (2) The employee's Lamar University I.D. must be presented.
- (3) The individual picking up the check must present a photo I.D. A copy must be made of the employee's I.D. and the other I.D.; this and the written authorization must be filed with the department's Distribution List. The individual picking up the check must sign the Distribution List.

Under certain circumstances, an employee may request that his/her paycheck be mailed. It is the employing department's responsibility to honor such a request.

Any paychecks not picked up will be mailed to the address on the paycheck within ten (10) working days of the pay date. Direct deposit stubs not picked up will **not** be mailed. Any direct deposit stubs left for more than three (3) months will be destroyed.

It is the responsibility of each Account Manager to verify accuracy of the gross amount of each paycheck issued. To insure timeliness of this verification, it is recommended that it be accomplished each pay date by reviewing the Paycheck Distribution List.

8.6 ORP/TSA AND OTHER PAYMENTS

8.6.001 PREPARING REPORTS FOR PROCESSING:

Step 1: Report 352 is derived from running a payroll. From this report the employer/employee detailed information is separated, put in order (alphabetically and by payroll date) and prepared for processing.

8.6.002 PREPARING FOR WIRE TRANSFERS:

Step 1: The amounts are recorded from the detailed listings, distinguishing faculty/staff payrolls from student/hourly payrolls, as well as supplements for both payrolls.

Step 2: The totals for each company are recorded and turned in for the money to be wired.

Step 3: Cover letters are prepared for each TSA/ORP company wired.

Step 4: Fax cover sheets are prepared for each company and all information is faxed to each company to be applied to each employee's account.

8.6.003 MANUAL PAYMENT FOR REMAINING TSA/ORP ACCOUNTS:

Step 1: On the 1st working of the month, PRF's are submitted to Production Management for checks to be run overnight for other payments (i.e., child support, bankruptcy, parking) and the TSA/ORP vendors that do not accept wire transfers.

Step 2: Cover letters are prepared for each TSA/ORP company, copies are made for filing, envelopes are prepared and the originals are mailed to each company.

8.6.004 ALL OTHER VENDOR PAYMENTS:

Step 1: All other vendors are handled in the same way as #6 & #7 with the exception that there are no cover letters. Then all copies are alphabetized and filed.

8.7 PAYROLL MONTH-END RUN

1. Run EJPAY5 (monthly payroll closeout runstream) after the last payroll (includes X payroll, voids, etc.) run.
2. Run EBM302 for accumulator reset update. EBM302 can be used for the month roll, quarter roll, and year roll - depends on the time of the year payroll is closed.

8.8 JOB RELATED EDUCATIONAL ASSISTANCE PLAN

Employees who enroll in any non-job related course who wish to have it paid for by the Educational Assistance Plan must have their Course Enrollment Form and 408 Billing Statement turned in to the Payroll office by Human Resources office within one month of each new semester. This benefit requires adjustment to gross income, FICA, and Federal Withholding.

8.9 TICKET DISCOUNTS

1. Faculty/Staff employees who take advantage of the Athletic Department Season Ticket discounts beyond the amount allowable by the IRS, must have that amount adjusted against their gross income and appropriate taxes deducted as well.
2. A 20% discounted price is allowable by the IRS without any Adjustment necessary. However, Athletics will allow up to a 50% discount to Faculty/Staff employees. The difference between the 50% and the 20% must be added to

gross income and have the FICA and Withholding adjusted as well. The Athletic Department should turn this information in to the Payroll office by November 15 of each year.

8.10 MOVING EXPENSE

1. In general, reimbursed and employer-PAID qualified moving expenses (those that would otherwise be deductible by the employee) are not included in an employee's income. Deductible moving expenses are limited to the cost of (1) transportation of household goods and personal effects, and (2) travel (including lodging but not meals) to the new residence. Reimbursed and employer-paid non-qualified moving expenses are included in income and are subject to employment taxes and income tax withholding.
2. If any portion of the moving expenses is subject to taxes, an F3.2 (Personnel Action Request form) must be generated with details attached and sent to the Payroll office after all proper signatures are obtained, no later than 30 days immediately following the move. The total amount of reimbursed moving expenses needs to be put in as "One Time Pay" and the indication of "Moving Expenses" under comments is also needed. Use earnings code "990" for moving expenses. Any "non-taxable" portions are to be paid by the Accounts Payable Department on each campus.

8.11 PERSONAL MILEAGE

1. Employees who have a University-Supplied Vehicle must report any personal mileage for which the vehicle was used. These vehicles may be supplied by car dealerships, leased by the University, or owned by the University.
2. In November of each year, the Vice President for Finance and Operations from the Beaumont campus, will send a letter and form for the reporting of Business Mileage for University Supplied Vehicles to those employees. The completed forms must be returned to the Vice President for Finance and Operations, Beaumont no later than January 5th of the following year to allow for adjustments to be made to the W-2's (*See Exhibit O*).

8.12 MANUAL CHECKS

An employee who requires a manual check due to an error or complication with the normal pay process may receive such from a Local account. Such payments shall be treated as deductions from pay in the supplemental payroll in which the necessary corrections are processed. Any such payment must be approved by Assistant Vice President for Finance or his/her designee before the Payroll office prepares the manual check.

Manual check process:

1. Calculate the net pay based on IRS salary and deduction records do not over estimate---and treat as a payroll advance to employee.
2. Use a "Request To Pay Vendor or Payee" form F4.7 (*see Exhibit D*) to request

the advance from bank 95, use account 214548-3104.

3. Send a "Deduction Request Form" to the Benefit Coordinator (in the Human Resources office) to set up the deduction code 016 on screen 32.
4. Process supplement payroll and generate paychecks and deduction checks. Make any necessary adjustments so that the net pay in the supplement payroll is not less than the advance.
5. Deposit the advance/deduction back to 214548-3104 bank 95 through the Cashier's office.

8.13 TEACHER RETIREMENT SYSTEM (TRS)

The TRS reports and files are generated every month, around the 10th of the month, with monthly payroll closes. The month-end TRS information includes all the TRS deposits and adjustments in between two months' closes.

TRS files (EBML24)-- includes the listing of the employee's name, social security number, monthly salary, and TRS deduction. The TRS files only reflects the positive deposits and does not contain any negative amounts. The negative adjustments are shown on the paper report (error listing) and the manual adjustment is needed whenever we send the report to TRS.

Reports (EBCL01)--two reports are included in this program. One report is for Federal Funds/Private Grants (*see Exhibit G*) and another one is for the Non-Educational/General Funds (*see Exhibit H*).

8.13.001 Procedure

Two reports are used to insure that the files and reports which we send to TRS are correct and balance with our payroll details.

The accounting feeds (EBCL26)--The benefits charged to local fund for all the campuses from EBCL26 should balance with the totals of Federal Funds/Private Grants and Non-Educational/General Funds.

Payroll Deduction Register (EBC352)--The total on deduction register code 014 (Teacher Retirement System) should balance with the TRS files and all the adjustments.

The remittance is prepared on a worksheet first (TRS472) and payment is made via the Texnet-State Treasury System (Telephone transfer) no later the 10th of each month. TRS files and forms, included TRS 4 (*see Exhibit F*), TRS 2 (*Exhibit G*), TRS 370 (*see Exhibit H*), TRS 118 (*see Exhibit I*), TRS 553 (*Exhibit J*), TRS 565 (*see Exhibit K*) and all the enrollment/termination/retirement forms are also due on the 10th.

8.13.002 Responsibilities

Human Resources Office - Ensures the deduction and benefit are properly input into HRS for all TRS eligible employees with correct date range.

Payroll Office - Ensures the payroll record actually reflected the Human Resources' input and TRS payments are correct and on time.

Individual Employee's - TRS members receive a yearly statement (Statement of Account) from TRS. The statement contains the monthly salary and deposit and the account summary. Since TRS does not send any confirmation to Lamar, it is the employee's responsibility to ensure his/her account is correct.

8.14 ERS RECONCILIATION

1. Upon payroll closing at month-end (around the 10th of the month following month-end), the EBAL57 is produced and given to accounting for the reconciliation process.
2. The State sends their billing information (on disk) for the month closed around the 10th of the month. When the file is received, the computer center notifies Payroll. In turn, Payroll requests the EBAL23 Report which has parts A thru J for Lamar University and the Institute of Technology.
3. Payroll forwards a copy to Accounting for reconciliation.
4. From the 10th to the 20th of the month, Human Resources (HR) specifically reviews L23 B (Payroll Data - no ERS Data), L23 C (ERS Data-no Payroll Data) and L23 D (ERS Data-Payroll Data Differences). Also the L57 is reviewed for the report identifying duplicate insurance coverage problems. Corrective entries are made to the state system or sent to them if needed. Any corrective entries for the University are listed and sent to the Payroll Office by the 20th so that they can be incorporated in the regular payroll. A copy of these reports is sent to accounting so the monthly reconciliation can be produced.
5. The L23 F shows the ERS control totals which are on the bill. This corresponds to the ERS Monthly Insurance Account Summary (EABRD016) which Payroll receives around the 8th of the month showing the prior month's payment that was posted. The L23 E will identify the adjustments made by ERS for the month being reconciled.
6. Payroll submits the "**LOCAL FUND CHECKS TRANSMITTAL**" (*See Exhibit L*) along with payments for the Employee Portion that is withheld from payroll and employer portion paid from local funds.
7. A separate reconciliation is done by accounting for the deductions payment and one for the benefit payment.

8.15 TIME AND EFFORT CERTIFICATION

A requirement of OMB A-21 section J8b is that each agency receiving federal funds must maintain records to verify the amount of money paid to an individual and this amount is equal to the amount of effort applied to the research as a percentage of the individuals 100% time and effort available. This information must be certified by the employee receiving the payment and by a person having direct knowledge of the

work being performed. Lamar University collects this information on any individual working on any sponsored project.

1. Each month the EBCL03 report is run with each payroll. This report provides a separate page for each employee who has worked on a sponsored project to certify their time and effort. The report includes the employee's name, the name of the person responsible for the account, the account number, and account name from which he/she is paid, the amount of the payment, and the percentage of time and effort (FTE) that this payment represents. This form contains the following certification statement: ***"I hereby certify that the information on this form is true and correct, that the work assigned has been performed in a satisfactory manner and that the department head or supervisor indicated had first hand knowledge of the work performed."***
2. The employee and the department head/account supervisor must sign the form.
3. The forms are to be returned to the Payroll office by the 10th of the month.
4. The Payroll Office forward the returned forms by the end of the month to the Director of Research and Grants.

8.16 TEXAS WORKFORCE COMMISSION (TWC) QUARTERLY REPORT

Run EBTX08 report after the end of each quarter then submit the file through the TWC Quick File to Austin office.

8.17 941 QUARTERLY REPORT AND W-2's

Payroll taxes are deposited electronically for each payroll through the TexNet system per IRS requirements.

A payroll tax spreadsheet is prepared for each quarter and posted to as each payroll is run. This spreadsheet along with EBY391 is used to prepare the 941 Quarterly Return (See *Exhibit M*).

At year-end the totals reported on the W-2's are reconciled with and have to match the totals on the four Quarterly 941's for the year (See *Exhibit N*).

The W-2's are submitted to the Social Security Administration by file transfer and the employee copies are distributed prior to the end of January.

8.18 SALARIES AND BENEFITS PROPORTIONAL BY FUND (APS11 REQUIREMENT)

Agencies funding appropriations from more than one appropriated fund must allocate the salary and benefit costs in proportion to sources of funding. The payroll expenses, including Wages, Social Security employer portions, Teacher Retirement benefits, ORP benefits, and insurance benefits, should be allocated based on the Benefits Proportional by Fund Report submitted to the State Comptroller's office and

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to the State Auditor's office annually. Both FRS journal entries and USAS entries are needed for transferring the funds (see *Exhibit P*).

Budget Revisions (see *Exhibit Q*) are needed if the State funding is insufficient. Wages are allocated quarterly and all the benefits are allocated monthly to the appropriated funds.

Exhibits

- A W-4 Employees Withholding Allowance Certificate*
- B W-5 Earned Income Credit Advance Payment Certificate*
- C F3.2 Personnel Action Request Form*
- D Lamar University Time Form*
- E Request to Pay Vendor or Payee*
- F Summary of Payroll Report*
- G Summary of Federal Fund And/Or Private Grant Salaries and Contributions*
- H Summary of Salaries and Contributions Paid From Non-Educational/General Funds*
- I Employment of Retired Members*
- J Summary of Salaries And Contributions Paid From Educational/General-Local Funds*
- K Summary of Payroll Deductions For Purchase of Special Services*
- L ERS - Local Fund Checks Transmittal*
- M Form 941 - Employer's Quarterly Federal Tax Return*
- N Schedule B - Employer's Record of Federal Tax Liability*
- O W-2 Wage and Tax Statement*
- P State of Texas Expenditure Transfer Voucher*
- Q State of Texas Budget Revision*