

**U. S. Coast Guard**  
**Pay & Personnel Center (PPC)**  
**Global Payroll**

**How to Process Non-Payroll Taxable Income**

**Overview**

**Introduction** This section will provide the procedures for updating taxable income on a member for the following four non-payroll benefits received by Coast Guard personnel which must be included as taxable income on the member's IRS Form W-2:

- Government provided home-to-work transportation.
- Government provided parking.
- Physician assistant student loan repayments.
- Adoption reimbursement.

Note: Incentive payments for personally procured moves (PPM's) are processed via the DITY Tax Adjustment File Process which has its own set of procedures.

**Topics** The following topics are covered in this section.

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## How to Enter Non-Payroll Taxable Income on a Member

PPC will take the following steps below to enter non-payroll taxable income in Global Payroll.

Note: Only a user with the *CGHSIC* role shall create this payment.

Step	Action
1	Log into Global Payroll.
2	Click on the One Time (Positive Input) link within the Pay Processing Shortcuts pagelet from the home page.
3	Click Add a New Value tab.
4	Enter member's EMPLID.
5	Enter member's Empl Rcd, which normally is '0'.
6	Click on the Pay Group field and select/enter the correct pay group on the member.
7	<p>Click on the Calendar ID and find the period that the taxable income needs to be calculated on. For instance, mid-month October 2014 pay period would be CG ACT 2014M10M. Example is shown below.</p> <p><b>One Time (Positive Input)</b></p> 
8	Click the Add button. Note: Member may already have an OPTI entry for the pay period that the payment is being paid out. In this case, the Add a New Value tab shouldn't be used.
9	<p>Click on the Element Name field and select one of the following elements:</p> <ul style="list-style-type: none"> <li>• ADOPTION</li> <li>• GVT PARKING</li> <li>• GVT TRANSPRT</li> <li>• STUDENT LOAN</li> </ul>
10	Click on the Action Type field and select 'Add'.
11	Click on the Calendar icon. 
12	Click on the Amount field and enter the amount that needs to be applied to the member's taxes.
13	Click the Save button. An example of the OPTI entry for Adoption is shown below:

## How to Enter Non-Payroll Taxable Income on a Member, Continued

**One Time (Positive Input)**

Employee ID:                      Name:                      Empl Record: 0  
 Pay Group: USCG                      Description: USCG Active Duty                      Pay Entity: USCG  
 Calendar ID: CG ACT 2014M10M                      Begin Date: 10/01/2014                      End Date: 10/15/2014

**Earnings and Deductions**

*Entry Type	Element Name	Element Description	Instance	*Action Type	Unit	Rate	Amount	Currency Code
Earnings	ADOPTION	Adoption Expense Reimburs	1	Add			2000.00	USD

In the example above, the Adoption expenses were entered on the mid-month October 2014 pay period via OTPI. As shown below, when the mid-month October pay calendar is calculated, the Adoption element shows up as an earning.

Calendar Group Results    Earnings and Deductions    Accumulators    Supporting Elements

EMP                      ID:                      Empl Record: 0  
 Calendar Group ID: C114100                      201410 On-Cycle AD Mid Month

**Calendar Information**                      Find    First    2 of 2    Last

Calendar ID: CG ACT 2014M10M                      Pay Group: USCG  
 Segment Number: 1                      Version: 1                      Revision: 1  
 Gross Result Value: 4,927.62    USD                      Net Result Value: 2,213.97    USD

**Earnings & Deductions**                      Customize | Find | View All | First | 1-5 of 19 | Last

Element Type	Element Name	Amount	Description	Instance	Slice Begin Date	Slice End Date	Resolution Details
Earnings	ADOPTION	2000.000000	Adoption Expense Reimbursement	1	10/01/2014	10/15/2014	<a href="#">Resolution Details</a>

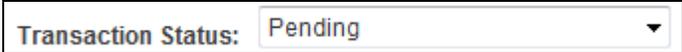
**VERY IMPORTANT:** Even though it's listed as an earning, it's not part of the Gross Result Value or Net Result Value.

The ADOPTION, GVT PARKING, GVT TRANSPRT, and STUDENT LOAN elements should adjust the FWT and SWT gross year to dates.

## How to Approve/Deny Non-Payroll Taxable Income Entry

The PPC auditor will take the following steps below to approve or deny a submitted non-payroll taxable income entry created by the clerk.

Note: Only a user with the *CG\_ADGP\_AUDITOR* role can approve this transaction.

Step	Action
1	Log into Global Payroll.
2	Click on the Request Link (upper left corner of the portal page).
3	<p>Click on the View My Requests (all types) link within the Requests shortcut menu.</p> 
4	<p>The radio button 'My Submitted Requests' should already be clicked. Change it to "Requests I am Approver For". The radio button 'Requests I am Approver For' is strictly for approvers who want to view/approve/deny/change Action Requests (which includes these types of entries) that have been submitted to them.</p> 
5	<p>Click on the Transaction Name drop down field and select OTPI Approvals.</p>  <p>The Transaction Status field should be defaulted to 'Pending', which will show all of the Action Requests (includes these types of entries), that have been submitted by the PPC clerk that are in a pending status.</p> 
6	Click the Populate Grid button.
7	<p>Click on the Approve/Deny link on the OTPI Approval row on the member that needs to be approved or denied. A new window will open and the action request page will appear with the information that was submitted on it. Review to make sure the payroll element is correct within the Request Details page. The type of payroll element shown should be the element that was created (i.e., ADOPTION, etc.).</p>

## How to Approve/Deny Non-Payroll Taxable Income Entry, Continued

Step	Action
8	<p>Click the URL within the Request URL block.</p> <div data-bbox="378 327 1365 415" style="border: 1px solid #ccc; padding: 5px; margin: 10px 0;"> <p style="background-color: #e0e0e0; margin: 0; padding: 2px;">Request URL</p> <p style="margin: 0; padding: 2px;"><a href="#">Click here to view additional request information.</a></p> </div> <p>The system will open up a new window and the OTPI page will appear.</p> <p>Review the following:</p> <ul style="list-style-type: none"> <li>• The entry is on the correct pay period.</li> <li>• Element Name (should be one of the four below): <ul style="list-style-type: none"> <li>➤ ADOPTION</li> <li>➤ GVT PARKING</li> <li>➤ GVT TRANSPRT</li> <li>➤ STUDENT LOAN</li> </ul> </li> <li>• Action Type should be 'Add'.</li> <li>• Amount field shows correct amount.</li> </ul>
9	<p>If necessary, enter comments within the Comments field. Comments are required if the request is denied.</p> <p>Comment: <input style="width: 500px; height: 20px;" type="text"/></p>
10	<p>Click the 'Approve' or 'Deny' button.</p> <div data-bbox="391 1098 875 1140" style="display: flex; justify-content: space-around; margin: 10px 0;"> <span style="border: 1px solid #ccc; padding: 2px 10px; background-color: #e0e0e0;">Approve</span> <span style="border: 1px solid #ccc; padding: 2px 10px; background-color: #e0e0e0;">Deny</span> </div> <ul style="list-style-type: none"> <li>• If the entry was approved, it will show an Approved status on the View My Action Requests Page.</li> <li>• If the entry was denied, it will show a Denied status on the View My Action Requests Page.</li> </ul>
11	<p>Close the windows that brought were brought up during the review/approval/denial of the action request.</p>