



QUALITY ASSURANCE REVIEW FINDINGS REPORT NO.: 2022-03

Employees Paid No W-4

The Department of Financial Services (DFS) Post Audit Subsection has completed a review of all paid employees with no W4 record on file within the FLAIR - PYRL system.

Purpose

Ensure all employees are being taxed at the appropriate rate, per Title 26 of the Internal Review Code that governs the guidance on collecting various taxes.

Scope

This review covered January 2022 thru September 2022 utilizing the RDS report P4BT – Employees Paid without W4.

Background

Title 26 of the Internal Review Code governs guidance on the collection of various taxes. Federal Income Tax Withholding is a mandatory deduction that is calculated using a Form W-4 and the employee's overall taxable income. A current Form W-4 should be entered into People First by the employee as part of the agency onboarding process and is recommended to be updated any time the employee has a change in personal status or information. If an employee is scheduled to receive a payment without a current Form W-4 on file, a "skeletal Form W-4" will be created, taxing the employee at a status of Single with no deductions or dependent amounts.

Additionally, if an employee was previously employed by the State and had no payment for four or more years, the Form W-4 in PYRL will be systematically purged. In conjunction, the People First system automatically end dates the Form W-4 on file for employees who had a break in state service. If these employees return to employment, they must complete a new Form W-4 after returning as a state employee.

On a monthly basis, the BOSP Employee Records section sends out emails to agencies informing them of employees paid with no Form W-4 on file. This would include any employee who returned to employment after four years of separation.

Methodology

The DFS Post Audit subsection of the Bureau of State Payrolls reviewed the P4BT report from RDS and information maintained within the People First system under the “Personal Information- Form W4” icon.

All state agencies were monitored using information reported on the P4BT report, for which payroll was processed according to the payroll calendar.

The reports were monitored through all payrolls processed from January 2022-September 2022. An email notification was sent to the agency detailing actions needing to be taken for those who remained on the report for two months or more. The following listed agencies below received an email regarding their employees:

- Justice Administration Commission (2 employees, Monthly)
- State Court Systems (2 employees, Monthly)
- Department of Environmental Protections (2 employees, Monthly)
- Department of Agriculture and Consumer Services (2 employees, Bi-Weekly)
- Department of Education (1 employee, Monthly)
- Department of Transportation (1 employee, Bi-Weekly)
- Department of Children and Families (11 employees, Bi-Weekly)
- Department of Military Affairs (2 State Active Duty)
- Department of Health (7 employees, Bi-Weekly)
- Agency for Persons with Disabilities (1 employee, Bi-Weekly)
- Department of Corrections (8 employees, Bi-Weekly)
- Highway Safety and Motor Vehicles (1 employee, Bi-Weekly)
- Department of Juvenile Justice (2 employees, Bi-Weekly)

Conclusions

Of the 34 agencies monitored monthly, there were 42 total findings. Of the 42 findings, 13 are employees that had a break in state service and need to input a new Form W-4. In addition, 27 employees were newly hired to the state and have not yet completed a Form W-4 in People First. The remaining two payments were for individuals paid as State Active Duty military.

Justice Administration Commission – JAC (OLO 2100)

The Post Audit Team found that two employees were continually paid with no Form W-4 entered in the People First System. These employees must complete a Form W-4 within the People First system. The agency replied, and the two employees completed a Form W-4 in the People First System.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22										BOSP Comments
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
2100	JAC	6/29/2022							✓	✓	✓	No W4 in PF system.
2100	JAC	8/8/2022							✓	✓		No W4 in PF system.

AGENCY RESPONSE:

Both employees listed have been notified to “save” their W-4 entries in People First. Our responses to BOSPs’s questions are in blue italics below:

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *No.*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *We are not aware of any such notifications being sent to JAC. This is the first such notification our agency received, and it appears that the issue has existed since July. To whom is the notification sent?*

BOSP Response: The skeletal W-4 notifications are sent every month; I’ve attached the most recent one. Disregard the names on the attached email, as the database had been pulling from a location that was changed in July and has been corrected. There may be some sort of rule set up by your IT that prevents these emails from making it through; you would have to check with them. *Our apologies to Greg. He does indeed contact us regarding the missing W-4s-we thought you were referring to a report coming from you.*

3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *All new hires from the 49 judicial-related offices administratively served by JAC must submit a Form W-4 and JAC proper enters the information into People First.*

State Court Systems – SCS (OLO 2200)

The Post Audit Team found that two employees had a break in state service and have been hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied, and the two employees completed a Form W-4 in the People First System.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
2200	SCS	6/22/2022						✓	✓	✓	✓	Break in service need new W4 since coming back
2200	SCS	7/18/2022						✓	✓	X		Break in service need new W4 since coming back.

AGENCY RESPONSE:

All discrepancies have been rectified. W-4 information is entered by the Office of Human Resources Payroll Section during the onboarding process for new hires. Please advise if you need any additional information. Thanks.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Yes*

2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *YES. We process all payroll actions for all twenty Circuits. Each Circuit submits the new hire documents along with the PAR and W-4 for all new employees to the Payroll Section here in our office. This information is then entered into the People First System by the Payroll Section. Updates and changes to W-4 information is also completed by the Payroll Section as requested by the Circuit or Court Personnel.*

Department of Environmental Protection – DEP (OLO 3700)

The Post Audit Team found that two employees had a break in state service and have been hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied, and the two employees completed a Form W-4 in the People First System.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
3700	DEP	12/15/2021				✓						Break in service need new W4 since coming back.
3700	DEP	2/8/2022						✓	X	X		Break in service need new W4 since coming back.

AGENCY RESPONSE:

DEP HR has reviewed the timesheet records for these employee and determine that (Employee #1) last claimed one hours of work on 3/3/2022 and (Employee #2) claimed one hour of pay on 7/7/2022. Both are currently still employed and we have sent a notified to these employees that an updated W-4 is required.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Yes, DEP is aware of this RDS report.*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes, DEP is aware of the notification.*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? *Yes* If so, please describe the process. *Employees are made aware of Form W-4 when they are first hired. Typically the employee’s supervisor or the program area HR Liaison will walk the employee through People First screens to verify and update necessary information. Employees are also offered a chance to update their W-4 annually during the month of August personnel information period conducted in People First.*

Department of Agriculture and Consumer Services – DACS (OLO 4200)

The Post Audit Team found that two employees were continually paid with no Form W-4 entered in the People First System. These employees must complete a Form W-4 within the People First system. The agency replied and requested for the BOSP to update the Form W-4 manually of the separated employee. The other employee had been contacted about completing the W-4 in the People First system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
4200	DACS	7/18/2022								✓	✓	No W4 in PF system.
4200	DACS	5/16/2022						✓	X			No W4 in PF system.

AGENCY RESPONSE:

Once we receive an email from Greg notifying us of the missing W4 information and provided that the employee has not separated from FDACS, we immediately notify the employee so the system can be updated, if warranted. Other than today, unfortunately, within the last three months, we have not received an email for (Employee #1), only for (Employee #2) and (Employee #3). (Employee #4) has been taken care of. We are waiting to hear back from (Employee #1). (Employee #2) separated from FDACS on 05/19/22. He has an address in PF, which is his home address. On his Separation Report, it is the same address for his mailing address. We attempted to add the home address to his mailing address, however, since he was separated out of the PF system, the action was not allowed. We will add it to the system so BOSP can update the record.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Additionally, we were not aware of the RDS report. Could you please provide the description for the report so we can ensure we have access to it?*

BOSP Response: The RDS form name is P**T PAY NO W4. The report is generated after the specific payroll processing date listed on the agency payroll calendar.

2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes.*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Agency did not respond to this question.*

Department of Education – DOE (OLO 4800)

The Post Audit Team found that one employee was continually paid with no Form W-4 entered in the People First System. This employee must complete a Form W-4 within the People First system. The agency replied and requested that the BOSP update the separated employee’s Form W-4 in the PYRL system. The BOSP updated the Form W-4 as requested.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
4800	DOE	7/11/2022							✓	X		No W4 in PF system

AGENCY RESPONSE:

The employee listed below worked for DOE during the following dates: July 11, 2022 – July 15, 2022. Please update the former DOE employee’s mailing address in the payroll system to the following: Information Redacted

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Yes*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes, we respond to these emails*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *During onboarding, we ensure the employee completes their W-4.*

Department of Transportation – DOT (OLO 5500)

The Post Audit Team found that one employee was continually paid with no Form W-4 entered in the People First System. This employee must complete a Form W-4 within the People First system. The agency replied and requested that the BOSP update the separated employee’s Form W-4 in the PYRL system. The BOSP updated the Form W-4 as requested.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
5500	DOT	4/15/2022					✓	✓	X			No W4 in PF system

AGENCY RESPONSE:

This is the last correspondence I had with Greg about the employee’s W-4. Request emailed on 9/01/2022 by the agency to the BOSP Employee Records section. Per our discussion, please manually update the W-4 address in PRYL for - employee information redacted.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Agency did not respond to this question.*

- Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes, we respond to these emails*
- Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Agency did not respond to this question.*

Department of Children and Families – DCF (OLO 6000)

The Post Audit Team found nine employees were continually paid with no Form W-4 entered in the People First System. These employees must complete a Form W-4 within the People First system. In addition, two employees had a break in state service and were hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied and requested for the BOSP to manually update the nine employees’ Form W-4 in the PYRL system as they are separated. The other two employees were contacted and told to complete Form W-4 in the People First System.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
6000	DCF	7/29/2022								✓	✓	Break in service need new W4 since coming back. W4 completed on 10/10/22
6000	DCF	7/22/2022								✓	✓	Break in service need new W4 since coming back. W4 completed on 10/7/22
6000	DCF	1/21/2022	X	✓	X							No W4 in PF system
6000	DCF	1/28/2022	X	✓	✓	X						No W4 in PF system
6000	DCF	2/11/2022	X	✓	✓							No W4 in PF system
6000	DCF	4/22/2022					✓	X	X			No W4 in PF system
6000	DCF	12/17/2021	✓	X								No W4 in PF system
6000	DCF	1/7/2022	✓	X								No W4 in PF system
6000	DCF	1/14/2022	✓	X								No W4 in PF system
6000	DCF	4/15/2022					✓	X				No W4 in PF system
6000	DCF	6/30/2022						✓	✓	✓		No W4 in PF system

AGENCY RESPONSE:

Please correct the W-4 forms for the employees that have separated. The other two employees listed have been contacted and informed to correct their W-4.

- Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *I was not aware of this report, however, we will begin reviewing it.*
- Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes, we are aware of the email and do respond to it.*

- Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Employees are notified during the New Employee Orientation they need to complete their W4 along with their direct deposit information within the first 3 days of employment.*

Department of Military Affairs – DMA (OLO 6200)

The Post Audit Team found that two employees were continually paid with no Form W-4 entered in the People First System. The agency must provide the BOSP Employee Record section with their current mailing address and date of birth. Because these individuals are State Active Duty Military, their Form W-4 has to be manually updated by the BOSP. The agency replied and provided the necessary information to update the SAD individual’s Form W-4 in the PYRL system.

Months Paid With No W4													
Agency	PF ID	Hire Date	Emailed as of 9/23/22									BOSP Comments	
			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
6200	DMA	Not state EE	Active duty		✓	✓	X						Email agency to obtain and add to the People First System.
6200	DMA	Not state EE	Active duty							✓	✓	X	Email agency to obtain and add to the People First System.

AGENCY RESPONSE:

- Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Agency did not respond*
- Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Agency did not respond*
- Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Agency did not respond*

Department of Health – DOH (OLO 6400)

The Post Audit Team found that five employees were continually paid with no Form W-4 entered in the People First System. These employees must complete a Form W-4 within the People First system. In addition, two employees had a break in state service and were hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied and requested the BOSP to manually update the separated employee’s Form W-4 in the PYRL system. The BOSP manually updated the separated employee’s Form W-4 in the PYRL system. The other employees have been contacted and completed a Form W-4 in the People First system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
6400	DOH	4/9/2021		✓		✓	X					Break in service need new W4 since coming back
6400	DOH	5/28/2021			✓	X						Break in service need new W4 since coming back
6400	DOH	4/2/2021				✓	✓	X				No W4 in PF system
6400	DOH	2/4/2020				✓	✓	X				No W4 in PF system
6400	DOH	7/14/2006						✓				No W4 in PF system
6400	DOH	8/12/2022							X	✓		No W4 in PF system
6400	DOH	12/21/2021							✓	X		No W4 in PF system

AGENCY RESPONSE:

Good morning,

The below employee is no longer with the agency and needs to have the W-4 updated manually as they are no longer with the agency. (Employee #6, redacted information). Please let me know if you need anything else. Thanks

All the other employees have completed a W-4 form in People First

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *The human resource office does not use RDS. Our finance and accounting office use RDS.*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes.*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *The Department has personnel liaison sub structure, they are responsible for handling onboarding.*

Agency for Persons with Disabilities – APD (OLO 6700)

The Post Audit Team found that one employee had a break in state service and has been hired back into state service. After returning to work for the state, this employee must complete a new Form W-4 within the People First System. The agency replied, and the employee was contacted and told to complete Form W-4 in the People First system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
6700	APD	7/22/2022								✓	✓	Break in service need new W4 since coming back.

AGENCY RESPONSE:

Agency contacted employee and told them that a W-4 form needed to be completed in People First.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *No. I will look into how to run the report.*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Yes. During the onboarding process, employees are provided a People First checklist of personal information required to include the Form W-4 when accessing the People First system.*

Department of Corrections – DOC (OLO 7000)

The Post Audit Team found that five employees were continually paid with no Form W-4 entered in the People First System. These employees must complete a Form W-4 within the People First system. In addition, three employees had a break in state service and were hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied and requested for the BOSP to manually update the five separated employee’s Form W-4 in the PYRL system. The other employees were contacted and completed Form W-4 in the People First system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
7000	DOC	6/24/2022						✓	✓	✓	✓	Break in service need new W4 since coming back.
7000	DOC	7/29/2022							✓	✓		Break in service need new W4 since coming back.
7000	DOC	8/5/2022							✓	✓		Break in service need new W4 since coming back.
7000	DOC	2/18/2022			✓	X						No W4 in PF system
7000	DOC	7/1/2022						✓	✓	X		No W4 in PF system
7000	DOC	7/22/2022						X	✓	✓		No W4 in PF system
7000	DOC	8/12/2022							✓	X		No W4 in PF system
7000	DOC	8/19/2022							X	✓		No W4 in PF system

AGENCY RESPONSE:

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *Yes.*

- Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes*
- Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? *Yes* If so, please describe the process. *Most of DOC employees do not have computer access. This screen is updated by the HRC via a paper W/4 submitted by the employee. We also provide instructions to the employee if they would like to update or make any changes. Some of the below are returning employees and the W/4 screen was not updated by the HRC upon rehire because there was not a change. We have instructed the HRCs to make updates to any re-hires W4 screen that have been separated for more than 30 days even if the information on the W4 screen appears to be accurate*

Highway Safety and Motor Vehicles – HSMV (OLO 7600)

The Post Audit Team found that one employee was continually paid with no Form W-4 entered in the People First System. This employee must complete a Form W-4 within the People First system. The agency replied and requested that the BOSP manually update the separated employee’s Form W-4 in the PYRL system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
7600	HSMV	3/28/2022			X	✓	✓	X				No W4 in PF system

AGENCY RESPONSE:

(Employee #1) separated from FLHSMV on 3/31/2022. Unfortunately, he separated before we were able to enter his W-4 in the People First system. You will find attached a copy of the W-4 that he completed on his first day, 3/28/2022, of employment. Please update his information in the PYRL system based on the address in People First and the attached W-4.

- Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4 that is available after each payroll run that indicates any employee paid without a Form W-4? *No, not until this email was received. The FLHSMV Payroll Office has determined that they can run this report for the Department.*
- Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *No, not until this email was received. It has been undetermined as to who receives this notification at FLHSMV. Can you please provide this information so that we can ensure that it is disbursed?*

BOSP response: The emails go to Kim Ward and Aquila Franklin.

- Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Every new member completes a paper Form W-4 when completing new hire paperwork. When the member is onboarded into People First by the Personnel Consultant, the W-4 is to be completed/updated in the system.*

Department of Juvenile Justice – DJJ (OLO 8000)

The Post Audit Team found that one employee was continually paid with no Form W-4 entered in the People First System. This employee must complete a Form W-4 within the People First system. In addition, one employee had a break in state service and was hired back into state service. After returning to work for the state, these employees must complete a new Form W-4 within the People First System. The agency replied and asked for the BOSP to manually update Form W-4 for the separated employee. The other was contacted to complete a Form W-4 in the People First system.

Months Paid With No W4												
Agency	Hire Date	Emailed as of 9/23/22									BOSP Comments	
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22		
8000	DJJ	5/20/2022					X	✓	X			No W4 in PF system
8000	DJJ	8/12/2022								✓	✓	Break in service need new W4 since coming back.

AGENCY RESPONSE:

(Employee #1) separated from DJJ on 5/23/2022. See the attached email from 9/8/2022. Our payroll section has already responded about (Employee #1's) missing W-4. (Employee #2) updated his W-4 on 8/22/2022 to Married Filing Jointly with no allowances.

1. Is your agency aware of the RDS report under form ID P**T, EMPLOYEE PAID WITHOUT W4, that is available after each payroll run that indicates any employee paid without a Form W-4? *DJJ payroll is aware of the RDS report.*
2. Is the agency aware of the email notification that BOSP sends each month informing agencies of employees paid in the previous month without a Form W-4? *Yes, employee compliance is monitored.*
3. Does the agency have procedures for completing a Form W-4 in People First during the onboarding process? If so, please describe the process. *Employees are notified in the new hire packet to complete the W-4. Continue to monitor and, if needed, alert upper management for assistance.*

BOSP Recommendations

- Agencies should have proper procedures in place during the onboarding process, emphasizing the importance of completing Form W-4 within the People First system as soon as possible. Doing this will ensure that the employee is being taxed adequately for the employee's filing status.
- Agencies should monitor the RDS report P4BT Employees Paid with No W4 constantly. This report is available the day after payroll is processed. Please refer to the payroll processing calendar for the specific processing dates for all payroll types contacting employees whose names appear on the report.
- Upon receipt of the email from the BOSP Employee Records section informing the agency of employee(s) paid with no Form W-4 on file, the agency should take appropriate action to ensure that a Form W-4 is completed in People First. If a manual update is needed an email request should be sent to BOSP requesting a manual Form W-4 update, i.e. if the employee has since separated before completing the Form W-4.
- Agencies should consider routine annual attendance from one or more payroll personnel at quarterly training developed and presented by BOSP. In addition, continuing education can help employees learn new strategies or overcome obstacles and challenges encountered when working on payroll.