

Quick Reference Guide Overview

This job aid provides various scenarios related to payroll processing in Cardinal. If ChartFields are not entered on the Timesheet, Cardinal distributes payroll charges based on employees' position/department default funding. For more information regarding position and department default funding, refer to the Job Aid titled **HR351 Department and Position Default Distribution**. This job aid is located on the Cardinal website in **Job Aids** under **Learning**.

The scenarios covered in this job aid focus on distributions. For information regarding overtime processing, refer to the Job Aid titled **TA372 Overtime Lag**. This job aid is located on the Cardinal website in **Job Aids** under **Learning**.

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Distribution Example: Sample ChartFields

For the following distribution examples, ChartFields A, B, or C are used as “short-hand” to refer to the full set of ChartField values that might be entered on a Timesheet or as a position default funding string.

	ChartField A	ChartField B	ChartField C
GL Business Unit	15100	15100	15100
Fund	01000	01000	01000
Account			
Program	782003	782005	782004
Department	2114	1101	1101
FIPS			
PC Business Unit			
Project			
Activity			
Task			
Cost Center	123		
Asset			
Agency Use 1			
Agency Use 2			

Distribution Example 1: Hourly, Productive Hours

The following Timesheet details apply for this scenario:

Empl Name	Empl Type	Position Number	Department	Rate/Salary
John Doe	Hourly	DOA10124	11000	\$20/hour

The following Position and Department Defaults apply:

Position Default

Position Number	ChartField	Dist %
DOA10124	ChartField C	100

Department Default

Department	ChartField	Dist %
11000	ChartField D	100

The Timesheet displays below:

Day	TRC	Hours	ChartFields
Sun			
Mon	REG	8	*
Tue	REG	4	ChartField A
Tue	REG	4	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField A
Fri	REG	8	*
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	*
Wed	REG	8	*
Thu	REG	8	*
Fri	REG	8	*
Sat			

Note: For cells marked with an asterisk (*), ChartField entry on the Timesheet is optional for this employee based on agency configuration.

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The position default funding ChartField is used if a ChartField is not specified on the Timesheet when distributing the payroll.

Day	TRC	Hours	ChartFields
Sun			
Mon	REG	8	ChartField C
Tue	REG	4	ChartField A
Tue	REG	4	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField A
Fri	REG	8	ChartField C
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField C
Wed	REG	8	ChartField C
Thu	REG	8	ChartField C
Fri	REG	8	ChartField C
Sat			

The distribution of earnings is shown below (based on a combination of the ChartFields entered on Timesheets and the position default ChartFields):

Day	TRC	Hours	ChartFields
Sun			
Mon	REG	8	ChartField C
Tue	REG	4	ChartField A
Tue	REG	4	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField A
Fri	REG	8	ChartField C
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField C
Wed	REG	8	ChartField C
Thu	REG	8	ChartField C
Fri	REG	8	ChartField C
Sat			
TOTAL		80	

Day	TRC	Hours	ChartFields
REG	48	960.00	ChartField C
REG	20	400.00	ChartField A
REG	12	240.00	Chartfield B

TOTAL	80	1600.00
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Once the earnings distribution is complete, the Account in the ChartField is assigned based on the employee class and earnings code.

Account	Empl Class		Earning Code
5011410	EMG	Emergency Holiday	REG
5011410	GNW	General Wage	REG
5011410	WNE	Wage Non Empl	REG
5011420	GRD	Grad Asst	REG
5011440	STU	Student	REG
5011460	SFW	Fed Work Study	REG
5011470	SJG	Subst Judge	REG
5011470	RJG	Retired Judge	REG
5011480	SSW	State Work Study	REG

TRC	Hrs	Amount	ChartField	Account
REG	48	960.00	ChartField C	5011410
REG	20	400.00	ChartField A	5011410
REG	12	240.00	ChartField B	5011410

TOTAL	80	1600.00
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Note: Agencies received a full set of accounts as part of the Cardinal HCM Configurations Values.

A sample paycheck and the sample end result without distribution display below:

Sample Paycheck

Gross Pay	
Regular	1600.00
Taxes/Deductions	
Employer FICA/Soc Sec	62.00
Employee FICA/Med	124.00
Federal Withholding	200.00
State Withholding	100.00
Deferred Comp	160.00
Net Pay	
Direct Deposit	1016.00

Sample End Result without Distribution

Account	Description	Debit	Credit
5011410	Wages, General	1600.00	
5011120	FICA/Social Security ER	62.00	
22055806	FICA/Medicare Liability		124.00
22055803	Due to Department of Taxation		100.00
22055801	Due to IRS		200.00
22051446	Deferred Comp		160.00
101010	Cash with Treasurer		1078.00
		1662.00	1662.00

Note: When distributing taxes and deductions, account overrides are applied in the same way as earnings account overrides.

Sample Paycheck

Gross Pay	
Regular	1600.00
Taxes/Deductions	
Employer FICA/Soc Sec	62.00
Employee FICA/Med	124.00
Federal Withholding	200.00
State Withholding	100.00
Deferred Comp	160.00
Net Pay	
Direct Deposit	1016.00

Sample Earnings Distribution

TRC	Hrs	Amount	Chartfield
REG	20	400.00	ChartField A
REG	12	240.00	ChartField B
REG	48	960.00	ChartField C
TOTAL	80	1600.00	

 $400/1600 = 25\%$
 $240/1600 = 15\%$
 $960/1600 = 60\%$

Sample Result

Account	Description	Fund	Program	Dept	Cost Ctr		Debit	Credit
Earnings Distribution								
5011410	Wages, General	01000	782003	2114	123	CF A	400.00	
5011410	Wages, General	01000	782005	1101		CF B	240.00	
5011410	Wages, General	01000	782004	1101		CF C	960.00	
5011120	FICA/Social Security ER	01000	782003	2114	123	CF A	15.50	
5011120	FICA/Social Security ER	01000	782005	1101		CF B	9.30	
5011120	FICA/Social Security ER	01000	782004	1101		CF C	37.20	
Tax Distribution								
22055806	FICA/Medicare Liability	01000	782003	2114	123	CF A		31.00
22055806	FICA/Medicare Liability	01000	782005	1101		CF B		18.60
22055806	FICA/Medicare Liability	01000	782004	1101		CF C		74.40
22055803	Due to Department of Taxation	01000	782003	2114	123	CF A		25.00
22055803	Due to Department of Taxation	01000	782005	1101		CF B		15.00
22055803	Due to Department of Taxation	01000	782004	1101		CF C		60.00
22055801	Due to IRS	01000	782003	2114	123	CF A		50.00
22055801	Due to IRS	01000	782005	1101		CF B		30.00
22055801	Due to IRS	01000	782004	1101		CF C		120.00
Deduction Distribution								
22051446	Deferred Comp	01000	782003	2114	123	CF A		40.00
22051446	Deferred Comp	01000	782005	1101		CF B		24.00
22051446	Deferred Comp	01000	782004	1101		CF C		96.00
Cash Offset Lines								
101010	Cash with Treasurer	01000	782003	2114	123	CF A		269.50
101010	Cash with Treasurer	01000	782005	1101		CF B		161.70
101010	Cash with Treasurer	01000	782004	1101		CF C		646.80
							1662.00	1662.00

Based on the above data from the sample paycheck and sample earnings distribution, the Split Calculation for the **Employee FICA/Soc Sec** is the following:

- ChartField A: 62.00 * .25 = 15.50
- ChartField B: 62.00 * .15 = 9.30
- ChartField C: 62.00 * .60 = 37.20

Note: The ChartField values shown in italics and shading are for illustrative purposes only. For non-expenditure accounts, only the **Fund** and **Department** fields will populate in their related Payroll GL Journals and AP Vouchers.

Distribution Example 2: Salaried Non-Productive Hours

For this scenario, the following Timesheet details apply:

Empl Name	Empl Type	Position Number	Department	Rate/Salary
Mike Thomas	Salaried	DOA10125	11000	\$48,000/year

The following Position and Department Defaults apply.

Position Default

Position Number	ChartField	Dist %
DOA10125	ChartField C	100

Department Default

Department	ChartField	Dist %
11000	ChartField D	100

The Timesheet displays below.

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	HOL	8	
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	SCK	8	
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	
Wed	REG	8	
Thu	REG	8	
Fri	REG	8	
Sat			
Sun			

When distributing the payroll, the position default ChartField is used for non-productive time (e.g., HOL, SCK, VAC). Additionally, when distributing the payroll, if a ChartField is not specified on the Timesheet, the position default ChartField is used, as depicted below:

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	HOL	8	ChartField C
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	SCK	8	ChartField C
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField C
Wed	REG	8	ChartField C
Thu	REG	8	ChartField C
Fri	REG	8	ChartField C
Sat			
Sun			

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Once the earnings distribution is complete, the Account in the ChartField is assigned based on the employee class and earnings code. The same process for account overrides is done for taxes and deductions.

Account	Empl Class	Earning Code
5011210	HEA	HE Admin
5011710	WTA	WTA
5011220	APO	Appt Offcl
5011230	CLS	Classified
5011240	OTO	Othr Offcl
5011240	LGS	LegiAssist
5011260	TNR	TchResrch
5011270	VAL	VALORS
5011280	ITE	IT Employ
50112105	HEA	HE Admin
50117105	WTA	WTA
50112205	APO	Appt Offcl
50112305	CLS	Classified
50112405	OTO	Othr Offcl
50112405	LGS	LegiAssist
50112605	TNR	TchResrch
50112705	VAL	VALORS
50112805	ITE	IT Employ
50112102	HEA	HE Admin
50117102	WTA	WTA
50112202	APO	Appt Offcl
50112302	CLS	Classified
50112402	OTO	Othr Offcl
50112402	LGS	LegiAssist
50112602	TNR	TchResrch
50112702	VAL	VALORS
50112802	ITE	IT Employ

TRC	Hrs	Amount	ChartField	Account
HOL	8	200.00	ChartField C	50112302
REG	32	800.00	ChartField A	5011230
REG	32	800.00	ChartField C	5011230
SCK	8	200.00	ChartField C	50112305

TOTAL	80	2000.00
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Note: Agencies received a full set of accounts as part of the Cardinal HCM Configurations values.

A sample paycheck and the sample end result without distribution display below.

Sample Paycheck

Gross Pay	
Regular	2000.00
Taxes/Deductions	
Employer FICA/Soc Sec	62.00
Employee FICA/Med	124.00
Federal Withholding	200.00
State Withholding	100.00
Health	120.00
Deferred Comp	150.00
Net Pay	
Direct Deposit	1306.00

Sample End Result without Distribution

Account	Description	Debit	Credit
5011230	Salaries, Classified	1600.00	
50112302	NonProd Holiday-Classified	200.00	
50112305	NonProd Sick-Classified	200.00	
5011120	FICA/Social Security ER	62.00	
22055806	FICA/Medicare Liability		124.00
22055803	Due to Department of Taxation		100.00
22055801	Due to IRS		200.00
22051406	Health		120.00
22051446	Deferred Comp		150.00
101010	Cash with Treasurer		1368.00
		2062.00	2062.00

Note: When distributing taxes and deductions, account overrides are applied in the same way as earnings account overrides.

A sample paycheck and the sample end result with distribution display below.

Sample Paycheck

Gross Pay	
Regular	2000.00
Taxes/Deductions	
Employer FICA/Soc Sec	62.00
Employee FICA/Med	124.00
Federal Withholding	200.00
State Withholding	100.00
Health	120.00
Deferred Comp	150.00
Net Pay	
Direct Deposit	1306.00

Sample Earnings Distribution

TRC	Hrs	Amount	Chartfield
REG	32	800.00	ChartField A
REG	32	800.00	ChartField C
HOL	8	200.00	ChartField C
SCK	8	200.00	ChartField C

$$800/1200 = 40\%$$

$$1200/2000 = 60\%$$

TOTAL	80	2000.00
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Sample End Result

Account	Description	Fund	Program	Dept	Cost Ctr		Debit	Credit
Earnings Distribution								
5011230	Salaries, Classified	01000	782003	2114	123	CF A	800.00	
5011230	Salaries, Classified	01000	782004	1101		CF C	800.00	
50112302	NonProd Holiday-Classified	01000	782004	1101		CF C	200.00	
50112305	NonProd Sick-Classified	01000	782004	1101		CF C	200.00	
5011120	FICA/Social Security ER	01000	782003	2114	123	CF A	24.80	
5011120	FICA/Social Security ER	01000	782004	1101		CF C	37.20	
Tax Distribution								
22055806	FICA/Medicare Liability	01000	782003	2114	123	CF A		49.60
22055806	FICA/Medicare Liability	01000	782004	1101		CF C		74.40
22055803	Due to Department of Taxation	01000	782003	2114	123	CF A		40.00
22055803	Due to Department of Taxation	01000	782004	1101		CF C		60.00
22055801	Due to IRS	01000	782003	2114	123	CF A		80.00
22055801	Due to IRS	01000	782004	1101		CF C		120.00
Deduction Distribution								
22051406	Health	01000	782003	2114	123	CF A		48.00
22051406	Health	01000	782004	1101		CF C		72.00
22051446	Deferred Comp	01000	782003	2114	123	CF A		60.00
22051446	Deferred Comp	01000	782004	1101		CF C		90.00
Additional HR Accounting Lines								
101010	Cash with Treasurer	01000	782003	2114	123	CF A		547.20
101010	Cash with Treasurer	01000	782004	1101		CF C		820.80
							2062.00	2062.00

Note: The ChartField values shown in italics and shading are for illustrative purposes. For non-expenditure accounts, only the **Fund** and **Department** fields will populate in their related Payroll GL Journals and AP Vouchers.

Distribution Example 3: Hourly, OT, Shift, SPOT, Additional Pay

For this scenario, the following Timesheet details apply:

Empl Name	Empl Type	Position Number	Department	Rate/Salary
Jane Doe	Hourly	DOA10126	11000	\$20/hour

The following Position Default applies.

Position Default

Position Number	ChartField	Dist %
DOA10126	ChartField C	100

The Timesheet displays below.

Day	TRC	Hours	ChartFields
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Wed	OTH	6	ChartField A
Wed	SH2	6	ChartField A
Thu	REG	8	ChartField A
Thu	OTH	2	ChartField A
Thu	SH2	2	ChartField A
Fri	REG	8	ChartField A
Sat			
Sun			
Mon	REG	8	ChartField B
Tue	REG	8	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField B
Fri	REG	8	ChartField B
Sat			

Overtime and Shift are entered on the Timesheet. SPOT transactions and Additional Pay are loaded directly to Payroll and are not reflected on the Timesheet, as shown below.

EarnCd	Description	Hrs	Amount	
BON	Bonus	--	100.00	Entered on the SPOT
EarnCd	Description	Hrs	Amount	
AJT	Adjunct Pay	--	200.00	Entered as an Additional Pay

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When distributing the payroll, any earnings passed through the SPOT will default to the position default ChartField. ChartField information cannot be entered on the SPOT; any earnings passed through as an Additional Pay will default to the position default ChartField unless a ChartField is specified on the Additional Pay.

EarnCd	Description	Hrs	Amount
BON	Bonus	--	100.00

EarnCd	Description	Hrs	Amount
AJT	Adjunct Pay	--	200.00

TRC	Hrs	Amount	Chartfield	Account
REG	40	800.00	ChartField A	5011410
OTH	8	240.00	ChartField A	5011430
SH2	8	24.00	ChartField A	5011410
REG	40	800.00	ChartField B	5011410
BON		100.00	ChartField C	5011310
AJT		200.00	ChartField C	5011450

TOTAL	96	2164.00
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When calculating the % for distributing the fringe, taxes, and deductions, the earnings are combined by ChartField and distributed by % of total earnings, as shown below.

TRC	Hrs	Amount	Chartfield	Account
REG	40	800.00	ChartField A	5011410
OTH	8	240.00	ChartField A	5011430
SH2	8	24.00	ChartField A	5011410
REG	40	800.00	ChartField B	5011410
BON		100.00	ChartField C	5011310
AJT		200.00	ChartField C	5011450

TOTAL	96	2164.00
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TRC	Hrs	Amount	Chartfield	
REG/OT	56	1064.00	ChartField A	$1064/2164 = 49.17\%$
REG	40	800.00	ChartField B	$800/2164 = 36.97\%$
BON/AJT		300.00	ChartField C	$300/2164 = 13.86\%$

TOTAL	96	2164.00
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Distribution Example 4: Salaried, Prior Period Adjustment

For this scenario, the following Timesheet details apply:

Empl Name	Empl Type	Position Number	Department	Rate/Salary
Maya Thomas	Salaried	DOA10127	11000	\$48,000/year

Pay Period 12

The Pay Period 12 Timesheet displays below.

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	REG	8	ChartField A
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField B
Fri	REG	8	ChartField B
Sat			
Sun			
TOTAL		80	

The sample paycheck displays below.

Gross Pay	
Regular	2000.00
Taxes/Deductions	
Federal Withholding	200.00
State Withholding	100.00
Net Pay	
Direct Deposit	1700.00

TRC	Hrs	Amount	Chartfield
REG	40	1000.00	ChartField A
REG	40	1000.00	ChartField B

$1000/2000 = 50\%$
 $1000/2000 = 50\%$

Account	Description	Fund	Program	Dept	Cost Ctr		Debit	Credit
Earnings Distribution								
5011230	Salaries, Classified	01000	782003	2114	123	CF A	1000.00	
5011230	Salaries, Classified	01000	782005	1101		CF B	1000.00	
Tax Distribution								
22055803	Due to Department of Taxation	01000	782003	2114	123	CF A		50.00
22055803	Due to Department of Taxation	01000	782005	1101		CF B		50.00
22055801	Due to IRS	01000	782003	2114	123	CF A		100.00
22055801	Due to IRS	01000	782005	1101		CF B		100.00
Additional HR Accounting Lines								
101010	Cash with Treasurer	01000	782003	2114	123	CF A		850.00
101010	Cash with Treasurer	01000	782005	1101		CF B		850.00
							2000.00	2000.00

Note: The ChartField values shown in italics and shading are for illustrative purposes only. For non-expenditure accounts, only **Fund** and **Department** fields will be populated in their related Payroll GL Journals and AP Vouchers.

Pay Period 12

Below, the Pay Period 12 Timesheet, prior to adjustment, displays.

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	REG	8	ChartField A
Sat			
Sun			
Mon	REG	8	ChartField B
Tue	REG	8	ChartField B
Wed	REG	4	ChartField B
	REG	4	ChartField B
Thu	REG	8	ChartField B
Fri	REG	8	ChartField B
Sat			
Sun			
TOTAL		80	

Below, the Pay Period 12 Timesheet **after** adjustment displays.

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	REG	8	ChartField A
Sat			
Sun			
Mon	REG	8	ChartField C
Tue	REG	8	ChartField C
Wed	REG	4	ChartField C
	REG	4	ChartField B
Thu	REG	8	ChartField B
Fri	REG	8	ChartField B
Sat			
Sun			
TOTAL		80	

The prior period Timesheet was adjusted changing 20 hours from ChartField B to ChartField C.

The Net Result is:

- ChartField B: -20 hours
- ChartField C: 20 hours

Pay Period 13

The Pay Period 13 Timesheet displays below.

Day	TRC	Hours	ChartFields
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField A
Wed	REG	8	ChartField A
Thu	REG	8	ChartField A
Fri	REG	8	ChartField A
Sat			
Sun			
Mon	REG	8	ChartField A
Tue	REG	8	ChartField B
Wed	REG	8	ChartField B
Thu	REG	8	ChartField B
Fri	REG	8	ChartField B
Sat			
Sun			
TOTAL		80	

The sample paycheck for Pay Period 13 displays below.

Gross Pay	
Regular	2000.00
Taxes/Deductions	
Federal Withholding	200.00
State Withholding	100.00
Net Pay	
Direct Deposit	1700.00

TRC	Hrs	Amount	Chartfield
REG	48	1200.00	ChartField A
REG	32	800.00	ChartField B
REG	-20	-500.00	ChartField B
REG	20	500.00	ChartField C

$$1200/2000 = 60\%$$

$$300/2000 = 15\%$$

$$500/2000 = 25\%$$

TOTAL	80	2000.00
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Prior period earnings adjustments affect the current pay period distribution %.

Account	Description	Fund	Program	Dept	Cost Ctr		Debit	Credit
Earnings Distribution								
5011230	Salaries, Classified	01000	782005	1101		CF B	-500.00	
5011230	Salaries, Classified	01000	782004	1101		CF C	500.00	
5011230	Salaries, Classified	01000	782003	2114	123	CF A	1200.00	
5011230	Salaries, Classified	01000	782005	1101		CF B	800.00	
Tax Distribution								
22055803	Due to Department of Taxation	01000	782003	2114	123	CF A		60.00
22055803	Due to Department of Taxation	01000	782005	1101		CF B		15.00
22055803	Due to Department of Taxation	01000	782004	1101		CF C		25.00
22055801	Due to IRS	01000	782003	2114	123	CF A		120.00
22055801	Due to IRS	01000	782005	1101		CF B		30.00
22055801	Due to IRS	01000	782004	1101		CF C		50.00
Additional HR Accounting Lines								
101010	Cash with Treasurer	01000	782003	2114	123	CF A		1020.00
101010	Cash with Treasurer	01000	782005	1101		CF B		255.00
101010	Cash with Treasurer	01000	782004	1101		CF C		425.00
							2000.00	2000.00

Prior period earnings adjustments affect the distribution of fringe, taxes, and deductions in the current pay period.

Note: The ChartField values which are shown in italics and shading are for illustrative purposes. For non-expenditure accounts only Fund and Department will be populated in related Payroll GL Journals and AP Vouchers.