Service Request 100759

2014 W-2 Changes

Technical Specification

Created on: 10/02/2014
Last Modified on: 03/12/2015

Prepared by Baskar Chitravel

Information Technology Services
Office of the President
University of California
## Version History

<table>
<thead>
<tr>
<th>Version #</th>
<th>Date</th>
<th>Revised By</th>
<th>Reason for Change</th>
</tr>
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<tbody>
<tr>
<td>1.0</td>
<td>10/02/2014</td>
<td>Baskar Chitravel</td>
<td>Initial version</td>
</tr>
<tr>
<td>2.0</td>
<td>10/07/2014</td>
<td>Baskar Chitravel</td>
<td>Added Unit Testing Requirements section and review corrections</td>
</tr>
<tr>
<td>3.0</td>
<td>10/08/2014</td>
<td>Baskar Chitravel</td>
<td>Added Unit Testing of the SSA file with the AccuWage - 2014 Tax Year</td>
</tr>
<tr>
<td>4.0</td>
<td>10/15/2014</td>
<td>Baskar Chitravel</td>
<td>Grand Total HSA Amount position is changed to <strong>221</strong> (from 212) in the Trailer Record Layout of W2 Extract file, under Extract employee details for W-2 Reporting (7.1.1.2)</td>
</tr>
<tr>
<td>5.0</td>
<td>10/17/2014</td>
<td>Baskar Chitravel</td>
<td>Revised Unit Testing Requirements using Nadine’s review comments</td>
</tr>
<tr>
<td>5.0</td>
<td>10/20/2014</td>
<td>Baskar Chitravel</td>
<td>In 7.1.1.10, under Unit Testing Requirements, removed the document change for wages and tips</td>
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<tr>
<td>6.0</td>
<td>03/12/2015</td>
<td>Baskar Chitravel</td>
<td>Changes to PPTAXEDB due to S0C7 ABEND during UI Reporting.</td>
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1 Introduction

Every tax year, new requirements are proposed by the IRS and SSA to change the printed Form W-2 and SSA electronic file.

For the Year 2014, the contributions (from employer and employee) into the Health Savings Account should be reported for each employee. Therefore, the YTD balances of Employer Contribution and Employee Deduction of Health Savings Account should be added and reported into all the W-2 files and reports.

In order to satisfy the IRS and SSA requirements for the 2014 tax year, the following PPS W-2 processes are changed:

a) Electronic SSA File
   - Required fields for 2014 are identified in the IRS/SSA file. They should be filled with default values, if no EDB value found.
   - In the IRS/SSA file, few existing fields are removed and kept for the future SSA use. They should be filled with blanks.
   - HSA amount should be made available in the SSA file.

b) OW2 Interface File
   - HSA amount with Code 'W' should be added to the online W2 form.

c) Printed Form W-2
   - HSA amount with Code 'W' should be added to the printed W2 form.

d) W-2 Reports - HSA amount will be reported in the PPP6007, 6008, 6009, 6011, 6014, 6017, 6019, 6020, 6021 and 6102 reports.

In order to reflect the existing PPS logic and recent updates available in the SSA website for each SSA field, the documentation for the SSA file layout in the payroll maintenance website should be changed.

The laser printed Form W-2 should be modified to change the year from 2013 to 2014. In Box 12, the OGL layout should have “12h” added to accommodate the code ‘W’ for HSA.

The above changes should be implemented prior to tax reporting for calendar year 2014.
1.1.1 Service Request 100759

Service Request 100759 outlines the requirements for the 2014 tax year. In addition, SR100759 outlines the modifications needed to the W2 processes of PPS.

Following are the brief description of the changes proposed by IRS / SSA for the 2014 W-2 process:

1. Change the tax year in the W-2 form from 2013 to 2014

2. In Box 12 of W-2, using code W, employer contributions to a health savings account (HSA), including amounts the employee elected to contribute using a section 125 (cafeteria) plan should be reported.

3. In Box 14 of W-2, report the 2012 Health FSA unsubstantiated claims.

4. In the SSA file, for the RA, RE, RW, RO, RU, and RT records, changes are proposed as detailed in Attachment A.

5. Descriptions of the existing fields of the SSA file are changed as well, which needs documentation changes into the word document layout published in the payroll maintenance website.

Above requirements trigger changes to online W-2 file (for AYSO) and all the W-2 reports produced during the W-2 process.

Following are the brief description of the reporting and online W-2 changes necessary:

➢ For each employee, EDB Extract logic should be changed to accumulate the 2014 YTD balances of GTN 612 and 613.

➢ Include HSA Employee and Employer Contributions to the OW2 interface file for AYSO.

➢ Add the HSA Employee and Employer Contributions to the following reports:
  ▪ PPP6007
  ▪ PPP6008
  ▪ PPP6009
  ▪ PPP6011
  ▪ PPP6014
  ▪ PPP6017
  ▪ PPP6019
  ▪ PPP6020
  ▪ PPP6021
  ▪ PPP6102

➢ Add the HFSA Income, which was missed in prior releases, into the PPP6021 report.
2 Overview of System Modifications

SR100759 asks PPS to implement the following changes to the 2014 W-2 process:

1. The Record layout for W2 extract file CPWSTXW2 should be changed to add HSA Employee Total into Employee Record Layout (TXW2-EMP-DATA) and Total HSA amount into the Trailer Record layout (TXW2-TLR-DATA).
   
a. The extract program PPTAXEDB should be changed, as below:
   
i. Extract the new HSA Employee Total added into the CPWSTXW2 copybook. For each employee, EDB Extract logic in the PPTAXEDB should accumulate the 2014 YTD balances of GTN 612 (Employee Deduction for HSA account) and 613 (Employer Contribution into employee HSA Account).
   
ii. To be in consistent with the footnote for position 488 of the RW record, the portion of the EDB extract program that re-derives the Pension Indicator based on retirement code and unsubstantiated HCRA claims should be modified to include the new retirement plan codes that were implemented in 2013.
   
b. The EDB Extract – Campus Summary report PPP6011, which is produced by PPTAXEDB, should be changed to add the total Reportable and Exception Health Savings Amount details.
   
c. All the W2 programs (PPP610, PPTAXW2F, PPTAXW2O, PPTAXW2R, and PPTAXW2T) should be changed to use the extracted Employee HSA amount and accumulate the totals into the Total HSA amount.

2. In the Printed Form W-2, another line must be added to Box 12, as per the layout attached in the BRD. Code ‘W’ will be used to report the sum of the YTD employer and employee contributions to the HSA.
   
a. Linkage copybook CPLNKW2F should be changed to include Total HSA amount.
   
b. In the OGL W2 form, change tax year to 2014 from 2013.
   
c. Program PPTAXW2F should be modified to populate the new HSA fields defined in the copybooks CPLNKW2F using CPWSTXW2 layout. In addition, add HSA to box 12 with a code ‘W’.

3. Program PPP610, which updates selected fields on a previously created W-2 Extract file, should be changed to add HSA extract processing and reporting the totals in the “Match to PPP6011/PPTAXEDB Totals” report (PPP6102).
4. For the Online W2 (OW2) Interface file for AYSO, the OW2 interface file layout should be changed to incorporate the new code W for box 12, as per the layout attached in the BRD.

   a. Linkage copybook CPLNKW2O should be changed to include the Total HSA amount.

   b. Copybook CPWSTXTO, which contains the record layout for the OW2 file (DR-RECORD) and a total record (TR-RECORD) for the totals at the end, needs to be added with a Total HSA field in the TR Record layout.

   c. Program PPTAXW2O should be modified to populate the new HSA fields defined in the copybooks CPLNKW2O and CPWSTXTO. In addition, special logic is needed to add HSA to box 12 with a code ‘W’, since there is a limit of 5 entries allowed in the Online Layout W-2 at a time.

5. As per the details presented in attachment A, modify the Electronic SSA file processing logic in program PPTAXW2T and the associated copybook CPWSTXTP. The linkage copybook CPLNKW2T needs to be changed to hold the Health Saving Account totals. After finishing up the processing of SSA file, modify the program PPTAXW2T to send back the accumulated totals for the W2 reporting modules.

6. In the W-2 reporting program PPTAXW2R, add the HSA Employee and Employer Contributions to the following reports with the label name of HSA:

<table>
<thead>
<tr>
<th>Report Name</th>
<th>Program</th>
<th>Report Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPP6007</td>
<td>PPTAXW2R</td>
<td>W-2 CONFIRMATION AND SUMMARY</td>
</tr>
<tr>
<td>PPP6008</td>
<td>PPTAXW2R</td>
<td>NON-RESIDENT EXEMPT ALIEN REPORT</td>
</tr>
<tr>
<td>PPP6009</td>
<td>PPTAXW2R</td>
<td>W-2 EXCEPTIONS LIST</td>
</tr>
<tr>
<td>PPP6017</td>
<td>PPTAXW2R</td>
<td>W-2 OUT-OF-STATE REPORT</td>
</tr>
<tr>
<td>PPP6019</td>
<td>PPTAXW2R</td>
<td>W-2 EDITING ERROR CONDITIONS LIST</td>
</tr>
<tr>
<td>PPP6020</td>
<td>PPTAXW2R</td>
<td>SOCIAL SECURITY TIP INCOME</td>
</tr>
<tr>
<td>PPP6021</td>
<td>PPTAXW2R</td>
<td>NONQUALIFIED DEFERRED COMPENSATION PLANS</td>
</tr>
</tbody>
</table>

   The reporting of HFSA Income to the PPP6021 report will be added, which was inadvertently left off in prior releases.

7. PPTAXW2 invokes all the different W-2 modules depending on the user requests in the Specification Input Card. After processing all the user requests, the W-2 process control program PPTAXW2, reports the module totals in the “W2 Processes – Totals Reporting” report PPP6014. Add HSA totals received from various programs calls into the PPP6014 report
3 Design Considerations

3.1 Assumptions and Dependencies

Following are the assumptions made, while designing the PPS changes for the 2014 W2 changes:

- In each campus, valid non-initial values are present in the following CPWSXTRC fields, which is the copybook for the Tax Constants used for preparing RA and RE records of the SSA/IRA file:

<table>
<thead>
<tr>
<th>Record</th>
<th>Description</th>
<th>Populated with</th>
<th>Current Base Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>RA</td>
<td>Submitter EIN (3-11)</td>
<td>XTRC-EMPLOYER-FED-ID</td>
<td>946002123</td>
</tr>
<tr>
<td>RA</td>
<td>User Identification (12-19)</td>
<td>XTRC-AUTHORIZED-PIN</td>
<td>12345678901234567</td>
</tr>
<tr>
<td>RA</td>
<td>Submitter Name (217-273)</td>
<td>XTRC-SUBMITER-NAME</td>
<td>UC OFFICE OF THE PRESIDENT</td>
</tr>
<tr>
<td>RA</td>
<td>Location Address (274-295)</td>
<td>XTRC-SUBMITER-ADDRESS-1</td>
<td>ATTN: PAYROLL DEPT</td>
</tr>
<tr>
<td>RA</td>
<td>Delivery Address (296-317)</td>
<td>XTRC-SUBMITER-ADDRESS-2</td>
<td>1111 FRANKLIN STREET</td>
</tr>
<tr>
<td>RA</td>
<td>City (318 – 339)</td>
<td>XTRC-SUBMITER-CITY</td>
<td>OAKLAND</td>
</tr>
<tr>
<td>RA</td>
<td>State Abbreviation (340-341)</td>
<td>XTRC-SUBMITER-STATE</td>
<td>CA</td>
</tr>
<tr>
<td>RA</td>
<td>Zip Code (342-346)</td>
<td>XTRC-SUBMITER-ZIP-CODE (1:5)</td>
<td>94607</td>
</tr>
<tr>
<td>RA</td>
<td>Contact Name (396-422)</td>
<td>XTRC-CONTACT-NAME</td>
<td>JOHN SMITH</td>
</tr>
<tr>
<td>RA</td>
<td>Contact Phone Number (423-437)</td>
<td>XTRC-CONTACT-PHONE</td>
<td>51098711111</td>
</tr>
<tr>
<td>RE</td>
<td>Employer/Agent Id(EIN) (8-16)</td>
<td>XTRC-EMPLOYER-FED-ID</td>
<td>946002123</td>
</tr>
<tr>
<td>RE</td>
<td>Employer Name (40-96)</td>
<td>XTRC-EMPLOYER-NAME</td>
<td>UC OFFICE OF THE PRESIDENT</td>
</tr>
</tbody>
</table>

- No negative amounts added to the HSA contribution by the release for SR100740, which adds YTD employer contribution to HSA to the California State Wages Gross.

- Since the HSA contribution that is reported in Box 16 should be added to SWT Gross before the W-2 extract program PPTAXEDB runs to extract the HSA and Gross amounts, the release for SR100740 should be installed before testing of this project.

- In the printed W-2 form, the **back side documentation** needed for the 2014 W-2 changes including adding of the HSA amount with a code value of ‘W’, is **handled outside** of PPS.

- No CICS screen changes are required.
4 Testing Considerations

- It is recommended to use the unload of the Frozen EDB taken after all the December 2014 computes ran for the year 2014.

- Before testing the W-2 changes, all the test regions should be loaded with the unsubstantiated Health FSA amount for the tax year 2012, so that those loaded values can be verified in Box 14 of W-2 and various W-2 reports produced.

- Send the Online W-2 file to the At Your Service Online (AYSO) system for testing. In the output online W-2 forms produced by AYSO, verify that the following amounts are posted accurately for the employees:
  - HSA values are posted in the Box 12 with a ‘W’ code value
  - Health FSA unsubstantiated claims amount in Box 14

- The SSA Electronic File should be tested through AccuWage 2014, which is Electronic Wage Reporting System provided by the Social Security Administration (SSA) to test the accuracy of wage reports prior to sending them to the SSA for processing.

- Extensive Unit Testing with the base environment is required.

- Comprehensive QA and UAT testing setup and support are required.
5 Mainframe Design

5.1 Tax Reporting Process Changes

5.1.1 COBOL Programs

5.1.1.1 PPPTAXEDB

PPPTAXEDB generates the extracts for W-2 and/or UI processing and selected control and error reports.

Program PPPTAXEDB should be changed to extract the new HSA amount, which is the addition of Employer Contribution in GTN 613 and Employee Deduction in GTN 612, into the HSA field TXW2-EMP-HSA defined in the CPWSTXW2 copybook.

**WORKING-STORAGE**

Under WS-GTN-POINTERS, add HSA GTN Numbers for the Employee Deduction and Employer Contribution, as below:

```
01 WS-GTN-POINTERS.
  . .
  05 NON-PPS-HEALTH PIC S9(4) COMP SYNC VALUE +607.
  05 HSA-EMPLOYEE PIC S9(4) COMP SYNC VALUE +612.
  05 HSA-EMPLOYER PIC S9(4) COMP SYNC VALUE +613.
```

Under W2-ACCUMULATORS, add HSA accumulators for the 9 different reporting categories, as below:

```
01 W2-ACCUMULATORS.
  05 EDB-W2-TOT-GROSS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EDB-W2-OASDI-GROSS PIC S9(11)V99 COMP-3 VALUE ZERO.
  . .
  05 EDB-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EDB-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EDB-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  . .
  05 ADJUST-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 ADJUST-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 ADJUST-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
```
05 EXTRACT-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EXTRACT-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EXTRACT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.

05 EXCEPT-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EXCEPT-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EXCEPT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.

05 EX-W2-NONEALN-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EX-W2-NONEALN-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EX-W2-NONEALN-EMPLOYEE-COUNT

05 EX-W2-EALN-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EX-W2-EALN-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 EX-W2-EALN-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.

05 REPORT-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 REPORT-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 REPORT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.

05 RE-W2-NONEALN-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 RE-W2-NONEALN-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 RE-W2-NONEALN-EMPLOYEE-COUNT

05 ALIEN-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
05 ALIEN-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
05 ALIEN-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
Under W2-ACCUMULATORS-R that redefines the above W2-ACCUMULATORS, increase the OCCURS for W2-ACC-AMOUNT to 38 (from 37), as below:

01 W2-ACCUMULATORS-R  REDEFINES W2-ACCUMULATORS.
  05 W2-ACCUMULATOR-GROUP OCCURS 9 TIMES.
    10 W2-ACC-AMOUNT OCCURS 37 TIMES.
    10 W2-ACC-AMOUNT OCCURS 38 TIMES PIC S9(11)V99 COMP-3.
    10 W2-ACC-COUNT PIC S9(07) COMP.

Under W2-ROW-TITLES, add a title value of 'HSA'. In addition, increase the OCCURS of W2-ROW-TITLES to 38 under the W2-ROW-TITLES's redefine W2-ROW-TITLES-R, as below:

01 W2-ROW-TITLE-AREA.
  05 W2-ROW-TITLES.
    10 FILLER PIC X(13) VALUE 'TOTAL GROSS '.
    10 FILLER PIC X(13) VALUE 'OASDI GROSS '.
    .
    10 FILLER PIC X(13) VALUE 'UCRP' .
    10 FILLER PIC X(13) VALUE 'HEALTH INS '.
    10 FILLER PIC X(13) VALUE 'HSA '.
  05 W2-ROW-TITLES-R REDEFINES W2-ROW-TITLES OCCURS 37 TIMES.
    W2-ROW-TITLES OCCURS 38 TIMES.
    10 W2-ROW-TITLE PIC X(13).

PROCEDURE DIVISION

Change the value of A-STND-PROG-ID appropriately.

In the 40000-W2-EXTRACT Section, changes are below:

1. Add HSA Employer Contribution (XDSA-BALAMT (HSA-EMPLOYER, XDSA-YTD-P)) and HSA Employer Contribution (XDSA-BALAMT (HSA-EMPLOYEE, XDSA-YTD-P)) into TXW2-EMP-HSA, as below:

   PERFORM 41030-ACCUMULATE-UCRP-AMOUNT
   VARYING GTN-INDEX FROM 1 BY 1
   UNTIL GTN-INDEX > UCRP-XSET-ENTRY-COUNT.

   Initialize TXW2-EMP-HEALTH-INS and TXW2-EMP-HSA regardless of the run type (before TXE-W2-EXTRACT-WANTED):

   MOVE ZERO TO TXW2-EMP-HEALTH-INS
   MOVE ZERO TO TXW2-EMP-HSA.
   IF TXE-W2-EXTRACT-WANTED
     MOVE ZERO TO TXW2-EMP-HEALTH-INS
     MOVE ZERO TO TXW2-EMP-HSA.
     PERFORM 41400-COLLECT-HEALTH-INS-COSTS.
     PERFORM 41400-COLLECT-HEALTH-INS-COSTS
     COMPUTE TXW2-EMP-HSA = XDSA-BALAMT(HSA-EMPLOYER, XDSA-YTD-P) + XDSA-BALAMT(HSA-EMPLOYEE, XDSA-YTD-P)
   END-IF.
2. In the following logic, add the Retirement Code values of ('W', '6', 'A'), which were missed out in the earlier releases:

```
ADD TXW2-EMP-HCRA-UNS-CLAIM TO TXW2-EMP-FWT-GROSS
   TXW2-EMP-SWT-GROSS
   ADJUST-W2-FWT-GROSS
   ADJUST-W2-SWT-GROSS.

IF TXW2-EMP-FWT-GROSS = TXW2-EMP-HCRA-UNS-CLAIM
   AND (RET-ELIG-CODE = ('U' OR 'B' OR '1' OR 'P' OR 'F' OR 'S' OR 'O' OR 'W' OR '6' OR 'A'))
   AND TXW2-EMP-HCRA-UNS-CLAIM > 0
   MOVE '0' TO TXW2-EMP-QUAL-PENS-IND
END-IF.
```

3. By following TXW2-EMP-UCRP, accumulate TXW2-EMP-HSA amount into the following Total HSA Amounts:

```
40000-W2-EXTRACT SECTION.
   ADD TXW2-EMP-UCRP TO EDB-W2-UCRP.
   ADD TXW2-EMP-HSA TO EDB-W2-HSA.

44000-ACCUMULATE-W2-EXCEPTIONS.
   ADD TXW2-EMP-UCRP TO EXCEPT-W2-UCRP.
   ADD TXW2-EMP-HSA TO EXCEPT-W2-HSA.

44500-ACCUM-W2-NONEALN-EXCEPTN.
   ADD TXW2-EMP-UCRP TO EX-W2-NONEALN-UCRP.
   ADD TXW2-EMP-HSA TO EX-W2-NONEALN-HSA.

44600-ACCUM-W2-EALN-EXCEPTN.
   ADD TXW2-EMP-UCRP TO EX-W2-EALN-UCRP.
   ADD TXW2-EMP-HSA TO EX-W2-EALN-HSA.
```
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45000-ACCUMULATE-W2-REPORTING.

ADD TXW2-EMP-UCRP TO REPORT-W2-UCRP.
ADD TXW2-EMP-HSA TO REPORT-W2-HSA.

45500-ACCUM-W2-NONEALN-REPORTN.

ADD TXW2-EMP-UCRP TO RE-W2-NONEALN-UCRP.
ADD TXW2-EMP-HSA TO RE-W2-NONEALN-HSA.

46000-ACCUMULATE-W2-ALIENS.

ADD TXW2-EMP-UCRP TO ALIEN-W2-UCRP.
ADD TXW2-EMP-HSA TO ALIEN-W2-HSA.

4. By following TXW2-TLR-UCRP, accumulate TXW2-TLR-HSA, as below:

53000-FINISH-W2-FILE.

MOVE EXTRACT-W2-UCRP TO TXW2-TLR-UCRP.
MOVE EXTRACT-W2-HSA TO TXW2-TLR-HSA.

In the 55300-W2-SUMMARY, increase the maximum to 38 (index AMOUNT-INDEX for W2-ROW-TITLE and W2-ACC-AMOUNT), while performing the paragraphs 55310-PRINT-AMOUNT-ROW and 55315-PRINT-2ND-PAGE-TOTALS, as below:

MOVE SPACES TO SUMMARY-DETAIL.
PERFORM 55310-PRINT-AMOUNT-ROW
VARYING AMOUNT-INDEX FROM 1 BY 1
UNTIL AMOUNT-INDEX > 37.

MOVE 6 TO W2-TOTAL-COLUMNS
PERFORM 55315-PRINT-2ND-PAGE-TOTALS
VARYING AMOUNT-INDEX FROM 1 BY 1
UNTIL AMOUNT-INDEX > 38.
5.1.1.2 PPP610

Using the current EDB data, program PPP610 updates the following selected fields on the W2 extract file that was created by the extract program PPTAXEDB:

1. DE0144 → PPPPER.EMP-STATUS
2. DE0114 → PPPPER.HOME-DEPT
3. DE0111 → PPPPAY.SOC-SEC-NUM
4. DE0116 → PPPPAY.ELECTRONIC-W2-IND
5. DE0291 → PPPPAY.FOREIGN-ADDR-IND
6. DE0204 → PPPPAY.ADDRESS_LINE1
7. DE0205 → PPPPAY.ADDRESS_LINE2
8. DE0206 → PPPPAY.ADDRESS_CITY
9. DE0207 → PPPPAY.ADDRESS_STATE
10. DE0208 → PPPPAY.ADDRESS_ZIP
11. DE1118 → PPPFAD.FAD_COUNTRY
12. DE1119 → PPPFAD.FAD-POSTAL-CODE
13. DE1120 → PPPFAD.FAD-PROVINCE
14. Country Name → CTL - Foreign Country Table field -- PPPFCT.FCT-COUNTRY-NAME

Program PPP610 should be changed to extract the new HSA amount into the extract file. In addition, the reports should be updated as well.

WORKING-STORAGE

Under W2-ACCUMULATORS, add HSA Extract accumulator, as below:

01 W2-ACCUMULATORS.
  05 EXTRACT-W2-TOT-GROSS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EXTRACT-W2-OASDI-GROSS PIC S9(11)V99 COMP-3 VALUE ZERO.
    . . .
  05 EXTRACT-W2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EXTRACT-W2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EXTRACT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.

Under W2-ACCUMULATORS-R that redefines the above W2-ACCUMULATORS, increase the OCCURS for W2-ACC-AMOUNT to 38 (from 37), as below:

01 W2-ACCUMULATORS-R REDEFINES W2-ACCUMULATORS.
  10 W2-ACC-AMOUNT OCCURS 37 TIMES
  10 W2-ACC-AMOUNT OCCURS 38 TIMES
    PIC S9(11)V99 COMP=3.
  10 W2-ACC-COUNT PIC S9(07) COMP.
Under W2-ROW-TITLES, add a title value of ‘HSA’. In addition, increase the OCUURS of W2-ROW-TITLES to 38 under the W2-ROW-TITLES's redefine W2-ROW-TITLES-R, as below:

```plaintext
01 W2-ROW-TITLE-AREA.
  05 W2-ROW-TITLES.
      10 FILLER PIC X(13) VALUE 'TOTAL GROSS '.
      10 FILLER PIC X(13) VALUE 'OASDI GROSS '.
      . . .
      10 FILLER PIC X(13) VALUE 'UCRP '.
      10 FILLER PIC X(13) VALUE 'HEALTH INS '.
      10 FILLER PIC X(13) VALUE 'HSA '.
  05 W2-ROW-TITLES-R REDEFINES W2-ROW-TITLES OCCURS 37 TIMES.
      W2-ROW-TITLES OCCURS 38 TIMES.
      10 W2-ROW-TITLE PIC X(13).
```

**PROCEDURE DIVISION**

In the 11000-INIT-REPORT-HEADINGS Section, change the value of A-STND-PROG-ID appropriately.

In the 31700-ACCUM-W2-TOTALS Section, add TXW2-EMP-HSA into EXTRACT-W2-HSA, as below:

```plaintext
ADD TXW2-EMP-UCRP TO EXTRACT-W2-UCRP.
IF TXW2-EMP-HEALTH-INS > 0
   ADD TXW2-EMP-HEALTH-INS TO EXTRACT-W2-HEALTH-INS.
ADD TXW2-EMP-HSA TO EXTRACT-W2-HSA.
ADD 1 TO EXTRACT-W2-EMPLOYEE-COUNT.
```

In the 94000-PRINT-W2-TOTS Section, increase the maximum to 38 (index for W2-ROW-TITLE and W2-ACC-AMOUNT), while performing the control report (PPP6102 - MATCH TO PPP6011/PPTAXEDB TOTALS) format and write with the accumulated amounts and their titles, as below:

```plaintext
PERFORM VARYING I FROM 1 BY 1 UNTIL I > 38
PERFORM VARYING I FROM 1 BY 1 UNTIL I > 38
   MOVE W2-ROW-TITLE(I) TO W2-TOTS-TITLE
   MOVE W2-ACC-AMOUNT(I) TO W2-TOTS-AMOUNT
   WRITE CONTROL-REC FROM W2-TOTS-LINE
   MOVE ZEROS TO W2-TOTS-AMOUNT
END-PERFORM.
```
5.1.1.3 PPPTAXW2

PPPTAXW2 program sorts the extracted W-2 file in the required sequences. In addition, it invokes the modules for creating W-2 forms, Online W-2 forms, Tax Reporting Tapes, and Reports.

The W-2 managing program PPPTAXW2 will be changed to add the new HSA amount into the reports.

WORKING-STORAGE

Under W2-ACCUMULATORS, add HSA accumulators for the 4 different reporting categories, as below:

```
01 W2-ACCUMULATORS.
  05 REPORT-W2-TOTAL-GROSS   PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 REPORT-W2-OASDI-GROSS   PIC S9(11)V99 COMP-3 VALUE ZERO.
  . . .
  05 REPORT-W2-HEALTH-INS    PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 REPORT-W2-HSA           PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 REPORT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  . . .
  05 ALIEN-W2-HEALTH-INS     PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 ALIEN-W2-HSA            PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 ALIEN-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  . . .
  05 EXCEPT-W2-HEALTH-INS    PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EXCEPT-W2-HSA           PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 EXCEPT-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  . . .
  05 OUTSTE-W2-HEALTH-INS    PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 OUTSTE-W2-HSA           PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 OUTSTE-W2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
```
Under W2-ACCUMULATORS-R that redefines the above W2-ACCUMULATORS, increase the OCCURS for W2-ACC-AMOUNT to 38 (from 37), as below:

```
01 W2-ACCUMULATORS-R REDEFINES W2-ACCUMULATORS.
   05 W2-ACCUMULATOR-GROUP OCCURS 4 TIMES.
       10 W2-ACC-AMOUNT OCCURS 37 TIMES
       10 W2-ACC-AMOUNT OCCURS 38 TIMES
       10 W2-ACC-EMPL-COUNT PIC S9(07) COMP.
       10 W2-ACC-W2-COUNT PIC S9(07) COMP.
```

Under ZERO-SET-ACCUMULATORS, increase the OCCURS for the FILLER for W2-ACC-AMOUNT to 38 (from 37), as below:

```
01 ZERO-SET-ACCUMULATORS.
   05 ZERO-SET-GROUP OCCURS 4 TIMES.
       10 FILLER OCCURS 37 TIMES
       10 FILLER OCCURS 38 TIMES
       10 FILLER PIC S9(11)V99 COMP-3.
       10 FILLER PIC S9(07) COMP.
       10 FILLER PIC S9(07) COMP.
```

Under W2-ROW-TITLES, add a title value of 'HSA'. In addition, increase the OCCURS of W2-ROW-TITLES to 38 under the W2-ROW-TITLES's redefine W2-ROW-TITLES-R, as below:

```
01 W2-ROW-TITLE-AREA.
   05 W2-ROW-TITLES.
       10 FILLER PIC X(13) VALUE 'TOTAL GROSS '.
       10 FILLER PIC X(13) VALUE 'OASDI GROSS '.
       . . .
       10 FILLER PIC X(13) VALUE 'UHRP '.
       10 FILLER PIC X(13) VALUE 'HEALTH INS '.
       10 FILLER PIC X(13) VALUE 'HSA '.
   05 W2-ROW-TITLES-R REDEFINES W2-ROW-TITLES OCCURS 37 TIMES.
       W2-ROW-TITLES OCCURS 38 TIMES.
       10 W2-ROW-TITLE PIC X(13).
```
PROCEDURE DIVISION

In 00020-INITIAL-ENVIRONMENT, change the values of RPT013-PROG-ID appropriately.

Note:
Since we are not changing Reports PPP6013, PPP6014, and PPP6015, no need to change RPT013-PROG-ID, RPT014-PROG-ID, and RPT016-PROG-ID.

In 00060-ACCUMULATOR-COL, PERFORM 00080-ACCUMULATOR-ROW 3738 TIMES.

In 61200-W2-REPORTS-SORT-OT-END, at the end of calling the W-2 reporting module PPTAXW2R, add to accumulate HSA values returned from PPTAXW2R, as below:

61200-W2-REPORTS-SORT-OT-END.
   SKIP1
   MOVE 'F' TO W2R-CALL-TYPE.
   CALL 'PPTAXW2R'
      USING PPTAXW2R-INTERFACE
         PPTAXW2R-TXW2-EXTRACT-RECORD.
   . . .
   MOVE W2R-ALIEN-HEALTH-INS TO ALIEN-W2-HEALTH-INS.
   MOVE W2R-ALIEN-HSA TO ALIEN-W2-HSA.
   MOVE W2R-ALIEN-EMPLOYEE-COUNT TO ALIEN-W2-EMPLOYEE-COUNT.
   . . .
   MOVE W2R-CONF-NDIP-AMT TO REPORT-W2-NDIP-AMOUNT.
   MOVE W2R-CONF-HSA TO REPORT-W2-HSA.
   MOVE W2R-CONF-EMPLOYEE-COUNT TO REPORT-W2-EMPLOYEE-COUNT.
   . . .
   MOVE W2R-EXCP-NDIP-AMT TO EXCEPT-W2-NDIP-AMOUNT.
   MOVE W2R-EXCP-HSA TO EXCEPT-W2-HSA.
   MOVE W2R-EXCP-EMPLOYEE-COUNT TO EXCEPT-W2-EMPLOYEE-COUNT.
   . . .
   MOVE W2R-OUTST-NDIP-AMT TO OUTSTE-W2-NDIP-AMOUNT.
   MOVE W2R-OUTST-HSA TO OUTSTE-W2-HSA.
   MOVE W2R-OUTST-EMPLOYEE-COUNT TO OUTSTE-W2-EMPLOYEE-COUNT.
In 62000-PPTAXW2R-REPORT, for printing the moduler totals for W-2 reporting module PPTAXW2R, PERFORM 62200-W2R-AMOUNT-ROW 338 TIMES.

In 82400-W2T-EMPLOYEE-GROUP-TOTAL, at the group break of calling the W-2 tax tape module PPTAXW2T, add to report HSA values returned from PPTAXW2T group break, as below:

```
82400-W2T-EMPLOYEE-GROUP-TOTAL.
  SKIP1
  MOVE W2T-GROUP-OASDI-WAGES TO REPORT-W2-OASDI-GROSS.
  MOVE W2T-GROUP-OASDI-LT-WAGES TO REPORT-W2-OASDI-LT-GROSS.
  ...
  MOVE W2T-GROUP-HEALTH-INS TO REPORT-W2-HEALTH-INS.
  MOVE W2T-GROUP-HSA TO REPORT-W2-HSA.
  MOVE W2T-GROUP-EMPLOYEE-COUNT TO REPORT-W2-EMPLOYEE-COUNT.
```

In 83200-PPTAXW2T-REPORT, for printing the moduler totals for W-2 tax tape module PPTAXW2T, PERFORM 83400-W2T-AMOUNT-ROW UNTIL ROW-NBR > 338.

In 84800-W2T-EMPLOYEE-FINAL-TOTAL, at the final break of calling the W-2 tax tape module PPTAXW2T, add to report final HSA value returned from PPTAXW2T final break, as below:

```
84800-W2T-EMPLOYEE-FINAL-TOTAL.
  SKIP1
  MOVE W2T-FINAL-OASDI-WAGES TO REPORT-W2-OASDI-GROSS.
  MOVE W2T-FINAL-OASDI-LT-WAGES TO REPORT-W2-OASDI-LT-GROSS.
  ...
  MOVE W2T-FINAL-HEALTH-INS TO REPORT-W2-HEALTH-INS.
  MOVE W2T-FINAL-HSA TO REPORT-W2-HSA.
```

In 89230-OW2-EMPLOYEE-TOTALS, at the final break of calling the Online W-2 module PPTAXW2O, add to report final HSA value returned from PPTAXW2O final break, as below:

```
89230-OW2-EMPLOYEE-TOTALS.
  SKIP1
  MOVE OW2-TOTAL-OASDI-WAGES TO REPORT-W2-OASDI-GROSS.
  MOVE OW2-TOTAL-MED-WAGES TO REPORT-W2-MED-GROSS.
  ...
  MOVE OW2-TOTAL-NDIP-AMT TO REPORT-W2-NDIP-AMOUNT.
  MOVE OW2-TOTAL-HSA TO REPORT-W2-HSA.
  MOVE OW2-TOTAL-EMPLOYEE-COUNT TO REPORT-W2-EMPLOYEE-COUNT.
```

In 89160-PPTAXW2O-REPORT, for PERFORM 89170-OW2-AMOUNT-ROW, which is printing the moduler totals for online W-2 tax module PPTAXW2O, increase the UNTIL ROW-NBR > 338.
In 93000-W2F-MODULE-TOTALS, at the final break of calling the W-2 forms module PPTAXW2F for both W-2 printing and microfiche, add to report final HSA value returned from PPTAXW2F final break, as below:

```
93000-W2F-MODULE-TOTALS.
   SKIP1
   MOVE W2F-TOTAL-OASDI-WAGES TO REPORT-W2-OASDI-GROSS.
   MOVE W2F-TOTAL-OASDI-LT-WAGES TO REPORT-W2-OASDI-LT-GROSS.
   ...
   MOVE W2F-TOTAL-HEALTH-INS TO REPORT-W2-HEALTH-INS.
   MOVE W2F-TOTAL-HSA TO REPORT-W2-HSA.
   MOVE W2F-TOTAL-EMPLOYEE-COUNT TO REPORT-W2-EMPLOYEE-COUNT.
```

In 93300-PPTAXW2F-REPORT, for PERFORM 93400-W2F-AMOUNT-ROW, which is printing the reportable totals for online W-2 tax module PPTAXW2F, increase the UNTIL ROW-NBR > 3238.

In 93050-W2O-MODULE-TOTALS, at the final break of calling the online W-2 forms module PPTAXW2O, add to report final HSA value returned from PPTAXW2O final break, as below:

```
93050-W2O-MODULE-TOTALS.
   SKIP1
   MOVE W2O-TOTAL-OASDI-WAGES TO REPORT-W2-OASDI-GROSS.
   MOVE W2O-TOTAL-OASDI-LT-WAGES TO REPORT-W2-OASDI-LT-GROSS.
   ...
   MOVE W2O-TOTAL-HEALTH-INS TO REPORT-W2-HEALTH-INS.
   MOVE W2O-TOTAL-HSA TO REPORT-W2-HSA.
   MOVE W2O-TOTAL-EMPLOYEE-COUNT TO REPORT-W2-EMPLOYEE-COUNT.
```
5.1.1.4 PPPTAXW2F

PPPTAXW2F program produces W-2 forms and microfiche file. Using the extract W-2 records, PPPTAXW2 calls the PPPTAXW2F program twice, one for creating W-2 forms and another for producing microfiche file.

Program PPPTAXW2F will be changed to add the new HSA amount into the W-2 forms and microfiche file.

WORKING-STORAGE

Under TOTAL-FIELDS, which are the W-2 forms totals that will be passed back to the calling program, add HSA accumulator, as below:

```plaintext
01 TOTAL-FIELDS.
  05 TOTAL-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  05 TOTAL-W2-COUNT PIC S9(07) COMP VALUE ZERO.
  . .
  05 TOTAL-UCRP PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 TOTAL-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 TOTAL-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
```

Under TTLOW2-FIELDS, which are the W-2 totals of all employees receiving electronic W-2 that will be passed back to the calling program, add HSA accumulator, as below:

```plaintext
01 TTLOW2-FIELDS.
  05 TTLOW2-EMPLOYEE-COUNT PIC S9(07) COMP VALUE ZERO.
  05 TTLOW2-W2-COUNT PIC S9(07) COMP VALUE ZERO.
  . .
  05 TTLOW2-UCRP PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 TTLOW2-HEALTH-INS PIC S9(11)V99 COMP-3 VALUE ZERO.
  05 TTLOW2-HSA PIC S9(11)V99 COMP-3 VALUE ZERO.
```

Under W2L-LNE17A, where ‘HFSA’ amount is printed currently in Box 14, add HSA amount in the Box 12 empty space FILLER(50), as below:

```plaintext
01 W2L-LNE17A.
  05 FILLER PIC X(34) VALUE SPACES.
  05 W2L-HSA-LIT PIC X(03).
  05 W2L-HSA-AMT PIC ZZ,ZZZ,ZZZ.99.
  05 W2L-HSA-SPACE REDEFINES W2L-HSA-AMT PIC X(12).
  05 FILLER PIC X(01) VALUE SPACES.
  05 FILLER PIC X(01) VALUE SPACES.
  05 W2L-HCRA-LIT PIC X(08) VALUE SPACES.
  05 FILLER PIC X(01) VALUE SPACES.
  05 W2L-HCRA-AMT PIC ZZ,ZZZ.99.
  05 W2L-HCRA-SPACE REDEFINES W2L-HCRA-AMT PIC X(10).
  05 FILLER PIC X(07) VALUE SPACES.
```
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In 12000-MOVE-W2-CONSTANTS, where all the common employer details are loaded into the W-2 lines and the total amounts are initialized, add to initialize HSA values, as below:

```
12000-MOVE-W2-CONSTANTS.
  . . .
  MOVE ZEROES TO TOTAL-EMPLOYEE-COUNT
  TOTAL-W2-COUNT
  . . .
  TOTAL-HEALTH-INS
  TOTAL-HSA
  TOTAL-HCRA-UNS-CLAIM.
  MOVE ZEROES TO TTLOW2-EMPLOYEE-COUNT
  TTLOW2-W2-COUNT
  . . .
  TTLOW2-HEALTH-INS
  TTLOW2-HSA
  TTLOW2-HCRA-UNS-CLAIM.
```

In 21600-FORMAT-W2-LASER, where all the employee details are loaded into the W-2 lines for W-2 printed forms or microfiche file, add HSA details to the newly introduced literal and amount fields in the W-2 line W2L-LNE17A, as below:

```
21600-FORMAT-W2-LASER.
  . . .
  ELSE
    MOVE SPACES TO W2L-HEALTH-INS-LIT
    W2L-HEALTH-INS-SPACE
    END-IF.
    IF  TXW2-EMP-HSA  > ZERO
      MOVE ' W '                 TO W2L-HSA-LIT
      MOVE TXW2-EMP-HSA          TO W2L-HSA-AMT
    ELSE
      MOVE SPACES                TO W2L-HSA-LIT
      W2L-HSA-SPACE
    END-IF.
    COMPUTE WS-TEMP-ACCUM = TXW2-EMP-NONCASH-FRINGE
                           + TXW2-EMP-DPI-GROSS.
  . . .
In 22600-FORMAT-BLANK-LASER-W2S, where the employee details are blanked out in the W-2 lines for printing blank W-2 printed forms, move spaces to lines 16, 17A, 17B, and 18, as below:

22600-FORMAT-BLANK-LASER-W2S.

```
MOVE SPACES TO W2L-LNE2,
     W2L-OASDI-TAX-SPACE,
     W2L-OASDI-WAGES-SPACE,
     W2L-MED-TAX-SPACE,
     W2L-MED-WAGES-SPACE,
     W2L-DEPC-SPACE,
     W2L-LNE10,
     W2L-LNE11,
     W2L-LNE12,
     W2L-LNE13,
     W2L-LNE14,
     W2L-LNE15,
     W2L-LNE16,
     W2L-LNE17A,
     W2L-LNE17B,
     W2L-LNE18,
     W2L-LNE19,
     W2L-LNE20,
     W2L-ST-WAGES-SPACE,
```

In 21800-ADD-TO-TOTALS, where all the employee amounts are accumulated for W-2 printed forms or microfiche file, add HSA amounts to the totals under the TOTAL-FIELDS, as below:

21800-ADD-TO-TOTALS.

```
ADD TXW2-EMP-HCRA-UNS-CLAIM TO TOTAL-HCRA-UNS-CLAIM.
ADD TXW2-EMP-HSA TO TOTAL-HSA.
ADD TXW2-EMP-UCRP TO TOTAL-UCRP.
```
In 21900-ADD-TO-OW2-TOTALS, where all the employee amounts are accumulated for electronic W-2, add HSA amounts to the totals under the TTLOW2-FIELDS, as below:

21900-ADD-TO-OW2-TOTALS.

. . .

ADD TXW2-EMP-HSUNS-CLAIM TO TTLOW2-HSUNS-CLAIM.
ADD TXW2-EMP-HSA TO TTLOW2-HSA.
ADD TXW2-EMP-UCRP TO TTLOW2-UCRP.

. . .

In 31000-MOVE-TOTALS for moving the accumulated totals of printed W-2 or microfiche to the output totals for the calling module PPTAXW2 to report, add to move HSA values, as below:

31000-MOVE-TOTALS.

. . .

MOVE TOTAL-UCRP TO W2F-TOTAL-UCRP.
MOVE TOTAL-HEALTH-INS TO W2F-TOTAL-HEALTH-INS.
MOVE TOTAL-HSA TO W2F-TOTAL-HSA.

In 32000-MOVE-OW2-TOTALS for moving the accumulated totals of electronic W-2 to the output totals for the calling module PPTAXW2 to report, add to move HSA values, as below:

32000-MOVE-OW2-TOTALS.

. . .

MOVE TTLOW2-UCRP TO W2O-TOTAL-UCRP.
MOVE TTLOW2-HEALTH-INS TO W2O-TOTAL-HEALTH-INS.
MOVE TTLOW2-HSA TO W2O-TOTAL-HSA.
5.1.1.5 PPPTAXW2O

Using the extract W-2 records passed down from PPTAXW2, program PPTAXW2O produces Online W-2 file for the AYSO W-2 forms creating software.

Program PPTAXW2O will be changed to add the new HSA amount into the Online W-2 file.

WORKING-STORAGE

To accommodate the new HSA amount inside Box 12, under WS-BOX12-WORK-AREA, increase WS-BOX12-LINE OCCURS by 1, as below:

```assembler
01 WS-BOX12-WORK-AREA.
   05 WS-BOX12-LINE         OCCURS 7 TIMES.
   05 WS-BOX12-LINE         OCCURS 8 TIMES.
      10 WS-BOX12-CODE       PIC XX.
      10 WS-BOX12-AMT        PIC 9(09)V99.
```

Under T-RECORD-ACCUMULATORS, which are the W-2 totals of all online W-2 employees that will be passed back to the calling program, add HSA accumulator, as below:

```assembler
01 T-RECORD-ACCUMULATORS.
   05 T-TOTAL-OASDI-WAGES   PIC S9(11)V99 COMP-3 VALUE ZERO.
   05 T-TOTAL-MED-WAGES     PIC S9(11)V99 COMP-3 VALUE ZERO.
   . . .
   05 T-TOTAL-UCRP          PIC S9(11)V99 COMP-3 VALUE ZERO.
   05 T-TOTAL-HEALTH-INS    PIC S9(11)V99 COMP-3 VALUE ZERO.
   05 T-TOTAL-HSA           PIC S9(11)V99 COMP-3 VALUE ZERO.
   05 T-TOTAL-EMPLOYEE-COUNT PIC S9(11)V99 COMP-3 VALUE ZERO.
```
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In 13000-BUILD-DR-RECORD, where all the employee details are loaded into the OW2 record, add the HSA values, as below:

13000-BUILD-DR-RECORD.

. . .

1. Increase WS-IXBX12 maximum by 1:

   PERFORM VARYING WS-IXBX12 FROM +1 BY +1
   UNTIL WS-IXBX12 > 7
   MOVE SPACES TO WS-BOX12-CODE (WS-IXBX12)
   MOVE ZEROES TO WS-BOX12-AMT (WS-IXBX12)
   END-PERFORM.

2. Move HSA Amount with a code value of 'W' into WS-BOX12-LINE array:

   IF TXW2-EMP-HEALTH-INS > 0
      MOVE 'DD' TO WS-BOX12-CODE (WS-IXBX12)
      MOVE TXW2-EMP-HEALTH-INS TO WS-BOX12-AMT (WS-IXBX12)
      ADD +1 TO WS-IXBX12
   END-IF.

   IF TXW2-EMP-HSA > 0
      MOVE 'W' TO WS-BOX12-CODE (WS-IXBX12)
      MOVE TXW2-EMP-HSA TO WS-BOX12-AMT (WS-IXBX12)
      ADD +1 TO WS-IXBX12
   END-IF.

3. Set the WF-DO-SECOND-BOX12 flag to true, if WS-BOX12-CODE (8), which is the HSA code value of 'W', has a value present:

   MOVE +1 TO WS-IXBX12.
   PERFORM 13020-MOVE-TO-BOX12 THRU 13020-EXIT.
   IF (WS-IXBX12 = +6 AND
       WS-BOX12-CODE (WS-IXBX12) NOT = ' ')
       OR
       WS-BOX12-CODE (7) NOT = ' '
    IF WS-IXBX12 = +6 AND
       (WS-BOX12-CODE (6) NOT = ' ' OR
        WS-BOX12-CODE (7) NOT = ' ' OR
        WS-BOX12-CODE (8) NOT = ' ')
       SET WF-DO-SECOND-BOX12 TO TRUE
   END-IF.
4. Comment out WS-BOX12-CODE (7) logic, which will be handled in 13020-MOVE-TO-BOX12:

IF WF-DO-SECOND-BOX12
  MOVE +6 TO WS-IXBX12
  PERFORM 13020-MOVE-TO-BOX12 THRU 13020-EXIT
  IF WS-BOX12-CODE (7) NOT = ' '
    IF WS-BOX12-CODE (6) NOT = ' '
      MOVE WS-BOX12-CODE (7) TO DR-BOX12-CODE-LINE1
      MOVE WS-BOX12-AMT (7) TO DR-BOX12-AMT-LINE1
    ELSE
      MOVE WS-BOX12-CODE (7) TO DR-BOX12-CODE-LINE2
      MOVE WS-BOX12-AMT (7) TO DR-BOX12-AMT-LINE2
    END-IF
  END-IF
END-IF.

5. Add HSA amount to the T-TOTAL-HSA amount:

ADD TXW2-EMP-HCRA-UNS-CLAIM TO T-TOTAL-HCRA-INCOME.
ADD TXW2-EMP-UCRP TO T-TOTAL-UCRP.
ADD TXW2-EMP-HSA TO T-TOTAL-HSA.

In 13020-MOVE-TO-BOX12, where all the Box 12 entries are loaded into the OW2 record, add the HSA values, as below:

13020-MOVE-TO-BOX12.

1. Comment out the logic that exits the paragraph, if WS-IXBX12 = +6, while formatting line 1 of Box 12; however, leave the logic to increment of WS-IXBOX12 by +1:

IF WS-BOX12-CODE (WS-IXBX12) NOT = ' '
  MOVE WS-BOX12-CODE (WS-IXBX12) TO DR-BOX12-CODE-LINE1
  MOVE WS-BOX12-AMT (WS-IXBX12) TO DR-BOX12-AMT-LINE1
  IF WS-IXBX12 = +6
    GO TO 13020-EXIT
  ELSE
    ADD +1 TO WS-IXBX12
  END-IF
END-IF.
ADD +1 TO WS-IXBX12
ELSE
  GO TO 13020-EXIT
END-IF.

...
2. While formatting line 3 of Box 12, follow the commented logic in line 1 above to exit the paragraph, if WS-IXBX12 = +8:

```fortran
IF WS-BOX12-CODE (WS-IXBX12) NOT = ' '
  MOVE WS-BOX12-CODE (WS-IXBX12) TO DR-BOX12-CODE-LINE3
  MOVE WS-BOX12-AMT (WS-IXBX12) TO DR-BOX12-AMT-LINE3
  IF WS-IXBX12 = +8
    GO TO 13020-EXIT
  END-IF
ADD +1 TO WS-IXBX12
ELSE
  GO TO 13020-EXIT
END-IF.
```

In 31000-BUILD-TR-RECORD, move T-TOTAL-HSA to the TR-HSA amount, as below:

```fortran
31000-BUILD-TR-RECORD.

MOVE T-TOTAL-UCRP TO TR-UCRP.
MOVE T-TOTAL-HEALTH-INS TO TR-HEALTH-INS.
MOVE T-TOTAL-HSA TO TR-HSA.
WRITE OW2-W2-RECORD FROM TR-RECORD.
```

In 32000-RETURN-TOTALS, move T-TOTAL-HSA to the OW2-TOTAL-HSA amount, as below:

```fortran
32000-RETURN-TOTALS.

MOVE T-TOTAL-UCRP TO OW2-TOTAL-UCRP.
MOVE T-TOTAL-HEALTH-INS TO OW2-TOTAL-HEALTH-INS.
MOVE T-TOTAL-HSA TO OW2-TOTAL-HSA.
MOVE T-TOTAL-EMPLOYEE-COUNT TO OW2-TOTAL-EMPLOYEE-COUNT.
```
Using the extract W-2 records passed down from PPTAXW2, program PPTAXW2T produces the IRS / SSA Annual Wage Reporting file, which is needed by the Federal Government and California State.

Program PPTAXW2T will be changed to add the new HSA amount into the IRS / SSA file.

**WORKING-STORAGE**

Under T-RECORD-ACCUMULATORS and F-RECORD-ACCUMULATORS, which are the W-2 totals that will be passed back to the calling program PPTAXW2, add HSA accumulators, as below:

```plaintext
01 T-RECORD-ACCUMULATORS.
   05 T-TOTAL-EMPLOYEE-COUNT    PIC S9(07)    COMP   VALUE ZERO.
   . .
   05 T-TOTAL-HEALTH-INS        PIC S9(11)V99 COMP-3 VALUE ZERO.
   05 T-TOTAL-HSA               PIC S9(11)V99 COMP-3 VALUE ZERO.
01 F-RECORD-ACCUMULATORS.
   05 F-TOTAL-EMPLOYEE-COUNT    PIC S9(07)    COMP   VALUE ZERO.
   . .
   05 F-TOTAL-HEALTH-INS        PIC S9(13)V99 COMP-3 VALUE ZERO.
   05 F-TOTAL-HSA               PIC S9(13)V99 COMP-3 VALUE ZERO.
```

**PROCEDURE DIVISION**

In 21000-BUILD-A-RECORD, where RA record for the tax tape is built, Preferred method of problem notification code (Position 499) is now reserved for SSA use. Therefore, comment out the logic that moves value to RA-SUBMITR-NOTIFICATION-CD, as below:

```plaintext
21000-BUILD-A-RECORD.
   . .
   MOVE XTRC-CONTACT-FAX         TO RA-SUBMITR-CONTACT-FAX.
   MOVE XTRC-CONTACT-NOTI-CODE   TO RA-SUBMITR-NOTIFICATION-CD.
   MOVE XTRC-AUTHORIZED-PIN      TO RA-SUBMITR-PIN.
   . .
```
Note:

‘R’ – Regular and ‘Q’ – Medicare Qualified Government Employment are the 2 employment reporting types sent to IRS / SSA file by UC.

Before starting each reporting group of ‘R’ or ‘Q’, one RE record is written. Therefore, a total of 2 RE records, one for each of the reporting group, will be present in the file.

In the RE record, the default values of Kind of employer is ‘Y’ (state and local tax exempt employer) and Tax jurisdiction code is blank. Since these values are initialized in the copybook CPWSTXTP with the correct default values for UC, we are not changing them in the program.

At the end of each employment reporting types, before writing another RE record or at the end of all the groups, one RT record is written with all the intermediate totals for the employment group that is started by the RE record.

Below are the steps followed for the intermediate totals (T-TOTAL) for the employment group, at the end of a group:

- Before writing RT record, move the T-TOTAL into the RT Record
- T-TOTAL values are added to the file totals (F-TOTAL), which will be saved for the RF record written at the end
- Move them to group totals (W2T-GROUP), which will be returned to the calling routine for reporting
- Initialize all the intermediate totals (T-TOTAL), so that the fields are ready to accumulate next employment group totals

In 94000-BUILD-T-RECORD, add the HSA values to the above steps, as below:

94000-BUILD-T-RECORD.

1. Move HSA T-TOTAL amount to RT record:

   MOVE T-TOTAL-409A-DEFERRED TO RT-NON-QUAL-UNDER-409A.
   MOVE T-TOTAL-HEALTH-INS TO RT-EMPLOYEE-EMPLR-HLTH.
   MOVE T-TOTAL-HSA TO RT-EMPLOYER-CONTRI-HSA.

2. Add the HSA intermediate group totals to the file totals (F-TOTAL) for RF record:

   ADD T-TOTAL-409A-INCOME TO F-TOTAL-409A-INCOME.
   ADD T-TOTAL-HEALTH-INS TO F-TOTAL-HEALTH-INS.
   ADD T-TOTAL-HSA TO F-TOTAL-HSA.
3. Move the HSA intermediate group totals to the Group Totals (W2T-GROUP) for reporting by the calling routine:

```
MOVE T-TOTAL-409A-INCOME   TO W2T-GROUP-409A-INCOME.
MOVE T-TOTAL-HEALTH-INS    TO W2T-GROUP-HEALTH-INS.
MOVE T-TOTAL-HSA           TO W2T-GROUP-HSA.
```

... 

4. Initialize the HSA intermediate group totals to get ready for the next group accumulation:

```
MOVE ZERO TO T-TOTAL-EMPLOYEE-COUNT,
          T-TOTAL-OASDI-WAGES,
          . . .
          T-TOTAL-HEALTH-INS,
          T-TOTAL-HSA,
          T-TOTAL-409A-DEFERRED.
```

In 13000-BUILD-W-RECORD, add the logic for HSA and other RW record changes, as below:

```
13000-BUILD-W-RECORD.

. . .

1. Move ‘NLN’ to default blank Last Name, since Last Name should not be blank in RW record:

```
MOVE TXW2-EMP-MIDDLE-NAME TO RW-EMPLOYEE-MIDDLE-NAME.
MOVE TXW2-EMP-LAST-NAME   TO RW-EMPLOYEE-LAST-NAME.
IF TXW2-EMP-LAST-NAME = SPACES
  MOVE 'NLN'             TO RW-EMPLOYEE-LAST-NAME
END-IF.
```

. . .

2. Move the employee HSA amount to the RW record:

```
MOVE TXW2-EMP-409A-DEFERRED TO RW-EMPLOYEE-NQUAL-409A.
MOVE TXW2-EMP-HSA            TO RW-EMPLOYER-CONTRI-HSA.
IF TXW2-EMP-HEALTH-INS > 0
  MOVE TXW2-EMP-HEALTH-INS TO RW-EMPLOYEE-EMPLR-HLTH
```

. . .

3. Add the employee HSA amount to the HSA intermediate group total (T-TOTAL):

```
ADD TXW2-EMP-409A-DEFERRED TO T-TOTAL-409A-DEFERRED.
ADD TXW2-EMP-409A-INCOME   TO T-TOTAL-409A-INCOME.
ADD TXW2-EMP-HSA           TO T-TOTAL-HSA.
IF TXW2-EMP-HEALTH-INS > 0
  ADD TXW2-EMP-HEALTH-INS TO T-TOTAL-HEALTH-INS.
```
In 31000-BUILD-F-RECORD, move the HSA File Total (F-TOTAL) accumulated value to the Returned Final Totals (W2T-FINAL), which will be returned to the calling module PPTAXW2 and used for statistical reporting, as below:

31000-BUILD-F-RECORD.

...  
MOVE F-TOTAL-409A-INCOME TO W2T-FINAL-409A-INCOME.
MOVE F-TOTAL-HEALTH-INS TO W2T-FINAL-HEALTH-INS.
MOVE F-TOTAL-HSA TO W2T-FINAL-HSA.
MOVE FED-W2-COUNTER TO W2T-FED-TAPE-COUNT.

Note:
The following changes that are required by the SR100759 BRD, have been already implemented in the various PPS releases related to W-2 processing in the prior years:

1. Remove (change the name to FILLER) the following 2 fields that are now reserved for SSA use:
   R2053 → The Advance EIC (265-275) RW-EMPLOYEE-ADV-EIC to FILLER  
   R2053 → Military emp pay (342-352) RW-EMPLOYEE-MILITARY-PAY to FILLER

2. Remove (change the name to FILLER) the following 2 fields that are now reserved for SSA use:
   R2053 → Advance EIC (115-129) RT-ADVANCE-EIC-PAYMENT to FILLER  
   R2053 → Military empl pay (220-234) RT-MILITARY-PAY to FILLER

3. Remove (change the name to FILLER) the following field that are now reserved for SSA use:
   R2004 → Hire Exempt Wages & Tips(130-144) RU-HIRE-ACT to FILLER
5.1.1.7 PPPTAXW2R

PPPTAXW2R produces the W-2 reports, using the extracted W-2 records passed down from PPTAXW2. The following W-2 reports are produced by the W-2 reporting program PPPTAXW2R:

<table>
<thead>
<tr>
<th>Report Name</th>
<th>Report Title Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPP6007</td>
<td>W-2 CONFIRMATION AND SUMMARY</td>
</tr>
<tr>
<td>PPP6008</td>
<td>NON-RESIDENT EXEMPT ALIEN REPORT</td>
</tr>
<tr>
<td>PPP6009</td>
<td>W-2 EXCEPTIONS LIST</td>
</tr>
<tr>
<td>PPP6017</td>
<td>W-2 OUT-OF-STATE REPORT</td>
</tr>
<tr>
<td>PPP6019</td>
<td>W-2 EDITING ERROR CONDITIONS LIST</td>
</tr>
<tr>
<td>PPP6020</td>
<td>SOCIAL SECURITY TIP INCOME</td>
</tr>
<tr>
<td>PPP6021</td>
<td>NONQUALIFIED DEFERRED COMPENSATION PLANS</td>
</tr>
</tbody>
</table>

In addition, PPPTAXW2R sends back the reported totals for Confirmed, Exception, Alien, and Other State employees to the calling module PPTAXW2, which reports the returned module totals in the "W2 Processes – Totals Reporting" report PPP6014.

Program PPPTAXW2R will be changed to add the new HSA amount into its reports with the label name of HSA. Also, Reporting HFSA Income was inadvertently left off of Report 6021 in a previous release. This item will now be added to the PPP6021 report.

WORKING-STORAGE

- Change the value of RPT-HDR-PROGRAM-ID according to PPS standards.
- Replace all ‘HEALTH INS’ literals with ‘HEALTH INS/ ’ in the following layouts:
  - CONF-HDG13 - W-2 CONFIRMATION
  - W2-EXCP-HDG13 - W-2 EXCEPTION
  - W2-EDIT-HDG13 - W-2 EDIT ERROR
  - W2-SSTIP-HDG13 - SOCIAL SECURITY TIP INCOME
  - W2-NQPLS-HDG12 - NONQUALIFIED DEFERRED COMPENSATION PLANS
  - W2-ALIEN-HDG13 - NON-RESIDENT ALIEN
  - OTS-HDG13 - OUT-OF-STATE
After all the layouts with ‘HEALTH INS’/, add another layout for ‘HSA’ literal, as the layout names below:

- CONF-HDG14 (after CONF-HDG13) - W-2 CONFIRMATION
- W2-EXCP-HDG14 (after W2-EXCP-HDG13) - W-2 EXCEPTION
- W2-EDIT-HDG14 (after W2-EDIT-HDG13) - W-2 EDIT ERROR
- W2-SSTIP-HDG14 (after W2-SSTIP-HDG13) - SOCIAL SECURITY TIP INCOME
- W2-NQPLS-HDG13 (after W2-NQPLS-HDG12) - NONQUALIFIED DEFERRED COMPENSATION PLANS
- W2-ALIEN-HDG14 (after W2-ALIEN-HDG13) - NON-RESIDENT ALIEN
- OTS-HDG14 (after OTS-HDG13) - OUT-OF-STATE

After all the detail lines for HEALTH INS, add another detail line layout for HSA, as the layout names below:

- W2-CNFRM-DETL-LNE11 (after W2-CNFRM-DETL-LNE10) - W-2 CONFIRMATION
- WRK11 (after WRK10) - W-2 EXCEPTION
- WRK11-EDT (after WRK10-EDT) - W-2 EDIT ERROR
- WRK11-SSTIP (after WRK10-SSTIP) - SOCIAL SECURITY TIP INCOME
- WRK10-NQPLS (after WRK9-NQPLS) - NONQUALIFIED DEFERRED COMPENSATION PLANS
- W2-ALIEN-DETL-LNE11 (after W2-ALIEN-DETL-LNE10) - NON-RESIDENT ALIEN
- W2-OTSTA-DETL-LNE11 (after W2-OTSTA-DETL-LNE10) - OUT-OF-STATE
After the layout of the literal '409A INC/', add another layout for 'HFSA INC/' literal, as the layout names below:

- W2-NQPLS-HDG11A (after W2-NQPLS-HDG11) - NONQUALIFIED DEFERRED COMPENSATION PLANS

After the detail line for 409A INC, add another detail line layout for HFSA INCOME, as the layout names below:

- WRK8A-NQPLS (after WRK8-NQPLS) - NONQUALIFIED DEFERRED COMPENSATION PLANS
  03  WRK8A-NQPLS.
  05  FILLER       PIC X(01).
  05  WRK8A-W2-HFSA-INCOME-LNE.
  07  FILLER       PIC X(45).
  07  WRK8A-HFSA-INCOME   PIC ZZZZ,ZZZ.99-.
  07  FILLER       PIC X(75).

In the SUM-TOTALS table, add 'HSA' after 'HEALTH INS'. In addition, increase the DESC-TOTALS OCCURS 51 (from 50).

Add HSA accumulators after Health INS accumulators, under the following tables:

- C-HSA (after C-HEALTH-INS) - under CONF-SUMMARY-TOTALS
- O-HSA (after O-HEALTH-INS) - under OUTS-SUMMARY-TOTALS
- E-HSA (after E-HEALTH-INS) - under EXCP-SUMMARY-TOTALS
- A-HSA (after A-HEALTH-INS) - under ALIEN-SUMMARY-TOTALS
PROCEDURE DIVISION

By following the logic for Health Insurance, for all the lines added in working storage for HSA, do the following:

10100-WRITE-CONF-RPT:

1. Initialize the HSA Confirmation, Exception, and Edit lines.

2. Populate and print Confirmation Detail line, if HSA amount is positive.

3. Move HSA Confirmation detail line to Exception line, if employee is exempted.

4. Move HSA Confirmation detail line to Edit line, if employee has any edit errors.

5. Move HSA Confirmation detail line to SS Tip line, if employee has SS Tip Income.

6. Move HSA Confirmation detail line to NQ Plans line, if employee has NQ Plan income.
   Also, add the new WRK8A-NQPLS after WRK8-NQPLS.

7. Add HSA amount to C-HSA (1).

In 10200-WRITE-CONF-HDRS, add a Confirm report print line for the HSA print heading.

In 10310-ADD-REPORTABLE-TOTALS and 10330-ADD-EXCEPTION-TOTALS, add HSA amount to C-HSA (J).

In 10400-WRITE-EXCP-RPT, print the HSA exception line and add HSA amount to E-HSA (J).

In 10500-WRITE-EDIT-RPT, print the HSA edit line.

In 10600-WRITE-EXCP-HDRS, print the HSA exception heading line.
10800-WRITE-ALIEN-RPT:

1. Initialize the Alien HSA Detail line.

2. Populate and print Alien Detail line, if HSA amount is positive

3. Add HSA amount to A-HSA (1) and C-HSA (J)

In 10900-WRITE-ALIEN-HDRS, add a Alien report print line for the HSA print heading.

In 12100-WRITE-EDIT-HDRS, add a Edit report print line for the HSA print heading.

In 13000-WRITE-OUTSTATE-RPT, add HSA amount to O-HSA (1).

13100-WRITE-OUTSTATE-RPT:

1. Initialize the Out of State HSA Detail line.

2. Populate and print Out of State Detail line, if HSA amount is positive

In 13200-WRITE-OTST-HDRS, print the HSA out of state heading line

In 13310-ADD-REPORTABLE-TOTALS and 13330-ADD-EXCEPTION-TOTALS, add HSA amount to O-HSA (J)

In 14000-WRITE-SSTIP-RPT, print the HSA SS TIP Income detail line

In 14200-WRITE-SSTIP-HDRS, print the HSA SS TIP Income heading line
15000-WRITE-NQPLS-RPT:

1. After printing WRK8-NQPLS, follow WRK8-NQPLS print logic, populate and print WRK8A-NQPLS as the 9th line.
   - Print all the prior lines from line 5, if they were not printed before.
   - For a sample, use the W2-ALIEN-DETL-LNE9 print logic in 0800-WRITE-ALIEN-RPT for Alien reporting.

2. After printing WRK9-HEALTH-INS, populate and print WRK10-HSA

3. MOVE SPACES TO WS-LINE-9-PRINTED

15200-WRITE-NQPLS-HDRS:

1. Print the HFSA Income heading line W2-NQPLS-HDG11A after printing W2-NQPLS-HDG11 (409A Income)

2. Print the HSA Amount heading line W2-NQPLS-HDG13 after printing W2-NQPLS-HDG12 (Health INS)

In 31120-WRITE-CONF-TOTAL-LINES, print the C-HSA (1, 2, 3) confirmation totals with description from DESC-TOT (51).

In 31125-WRITE-CONF-TOTAL2-LINES, print the C-HSA (2 thru 7) confirmation totals with description from DESC-TOT (51).

In 31170-WRITE-OUTS-TOTAL-LINES, print the O-HSA (1, 2, 3) out of state totals with description from DESC-TOT (51).

In 31220-WRITE-EXCP-TOTAL-LINES, print the E-HSA (1, 2, 3) exception totals with description from DESC-TOT (51).

In 31320-WRITE-ALIEN-TOTAL-LINES, print the A-HSA (1, 2, 3) alien totals with description from DESC-TOT (51).

In 32000-MOVE-TOTALS, where all the final totals are returned to the calling program, move the HSA amount totals to their respective return total fields, as below:

<table>
<thead>
<tr>
<th>Move From</th>
<th>Return Total Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>C-HSA</td>
<td>(1) W2R-CONF-HAS</td>
</tr>
<tr>
<td>A-HSA</td>
<td>(1) W2R-ALIEN-HAS</td>
</tr>
<tr>
<td>E-HSA</td>
<td>(1) W2R-EXCP-HAS</td>
</tr>
<tr>
<td>O-HSA</td>
<td>(1) W2R-OUTST-HSA</td>
</tr>
</tbody>
</table>
5.1.2 Copy Members

5.1.2.1 CPLNKW2F

CPLNKW2F defines a linkage area between the calling program PPTAXW2 and W-2 forms producing program PPTAXW2F.

Linkage copy member CPLNKW2F will be modified as follows:

1. Under W2F-FINAL-TOTALS, add W2F-TOTAL-HSA after W2F-TOTAL-HEALTH-INS, as below:

   15  W2F-TOTAL-EMPLOYEE-COUNT  PIC S9(07) COMP.
   15  W2F-TOTAL-W2-COUNT        PIC S9(07) COMP.

2. Under W2O-FINAL-TOTALS, add W2O-TOTAL-HSA after W2O-TOTAL-HEALTH-INS, as below:

   15  W2O-TOTAL-EMPLOYEE-COUNT      PIC S9(07) COMP.
   15  W2O-TOTAL-W2-COUNT            PIC S9(07) COMP.

5.1.2.2 CPLNKW2O

CPLNKW2O defines a linkage area between the calling program PPTAXW2 and online W-2 file program PPTAXW2O.

Linkage copy member CPLNKW2O will be modified as follows:

Under OW2-FINAL-TOTALS, add OW2-TOTAL-HSA after OW2-TOTAL-HEALTH-INS, as below:

   10  OW2-TOTAL-UCRP            PIC S9(11)V99 COMP-3.
   10  OW2-TOTAL-HSA             PIC S9(11)V99 COMP-3.
5.1.2.3 **CPLNKW2T**

CPLNKW2T defines a linkage area between the calling program PPTAXW2 and W-2 SSA file producing program PPTAXW2T.

Linkage copy member CPLNKW2T will be modified as follows:

1. Under W2T-GROUP-TOTALS, add W2T-GROUP-HSA after W2T-GROUP-HEALTH-INS, as below:


2. Under W2T-FINAL-TOTALS, add W2T-FINAL-HSA after W2T-FINAL-HEALTH-INS, as below:


5.1.2.4 **CPLNKW2R**

CPLNKW2R defines a linkage area between the calling program PPTAXW2 and W-2 Reporting program PPTAXW2R.

Linkage copy member CPLNKW2R will be modified as follows:

1. Under W2R-CONFIRM-TOTALS, add W2R-CONF-HSA after W2R-CONF-HEALTH-INS, as below:

   15 W2R-CONF-EMPLOYEE-COUNT PIC S9(07) COMP.
2. Under W2R-EXEMPT-ALIEN-TOTALS, add W2R-ALIEN-HSA after W2R-ALIEN-HEALTH-INS, as below:

   15 W2R-ALIEN-EMPLOYEE-COUNT PIC S9(07) COMP.

3. Under W2R-EXCEPTION-TOTALS, add W2R-EXCP-HSA after W2R-EXCP-HEALTH-INS, as below:

   15 W2R-EXCP-EMPLOYEE-COUNT PIC S9(07) COMP.

4. Under W2R-OUTSTATE-TOTALS, add W2R-OUTST-HSA after W2R-OUTST-HEALTH-INS, as below:

   15 W2R-OUTST-EMPLOYEE-COUNT PIC S9(07) COMP.

5.1.2.5 CPWSTXW2

Tax Reporting Annual Wage and Tax (W2) extract file with a total record length of 1054 is produced by the EDB extract program PPTAXEDB and modified by PPP610. CPWSTXW2 provides the header, employee, and trailer record layouts for the above W2 extract file.

Following are the changes needed for the copy member CPWSTXW2 in the employee and trailer layouts:

1. Under TXW2-EMP-DATA, add TXW2-EMP-HSA before TXW2-EMP-UCRP. In addition, in order to make the record length same, remove the FILLER (of length 5) after TXW2-EMP-409A-DEFERRED, as below:

   15 FILLER                         PIC X(05).
   10 TXW2-EMP-HSA       PIC S9(07)V99 COMP-3.
   10 TXW2-EMP-UCRP       PIC S9(07)V99 COMP-3.
   10 TXW2-EMP-HEALTH-INS PIC S9(07)V99 COMP-3.
2. Under TXW2-TLR-DATA, add TXW2-TLR-HSA before TXW2-TLR-UCRP. In addition, in order to make the record length same, remove the FILLER (of length 5) after TXW2-TLR-409A-DEFERRED, as below:

10  FILLER                   PIC X(05).
10  FILLER                   PIC X(815).
10  FILLER                   PIC X(813).

5.1.2.6 CPWSTXTO

Online W2 Interface file (OW2) is produced by the program PPTAXW2O and it contains all the W2 information for the generation of the W2 that can be viewable through the AYSO System.

CPWSTXTO defines the record layouts (XR – Header; DR – Employee; TR – Trailer) for OW2 interface file.

**Note:**

If an employee’s Box 12 entries are more than 5 lines and/or Box 14 entries are more than 4 lines, then

i. A value of 'A' is moved to DR-ADDITIONAL-W2-RECORD field before writing the first employee DR record

AND

ii. A second DR record is written with the remaining Box 12 / 14 details with a blank value in DR-ADDITIONAL-W2-RECORD

Following are the changes needed for the copy member CPWSTXTO in the Trailer (TR) layout:

1. Under TXW2-EMP-DATA, add TR-HSA with the format of 9(13)V99 after TR-HEALTH-INS. In addition, in order to make the record length same, at the end of the record, reduce (by 15) the FILLER length from 2243 to 2228, as below:

10  TR-UCRP                  PIC 9(13)V99 VALUE ZEROES.
10  TR-HEALTH-INS           PIC 9(13)V99 VALUE ZEROES.
10  TR-HSA                   PIC 9(13)V99 VALUE ZEROES.
10  FILLER                   PIC X(2243) VALUE SPACES.
10  FILLER                   PIC X(2228) VALUE SPACES.
CPWSTXTP defines the record layouts for tax reporting files sent to the State and Federal government.

Following are the layout changes needed for the copy member CPWSTXTP:

1. Under RA-RECORD, make RA-SUBMITR-NOTIFICATION-CD (Preferred method of problem notification code -- Position 499) to FILLER with a default blank value, as below:

   10 FILLER       PIC X(03) VALUE SPACES.
   10 RA-SUBMITR-CONTACT-FAX PIC X(10).
   10 FILLER       PIC X(01) VALUE SPACES.
   10 RA-SUBMITR-PREPARER-CODE PIC X(01) VALUE 'L'.
   10 FILLER       PIC X(12) VALUE SPACES.

2. Under RW-RECORD, make RW-EMPLOYEE-ADV-EIC (The Advance EIC – Position 265-275) to FILLER with a default blank value, as below:

   10 RW-EMPLOYEE-OASDI-TIPS PIC 9(09)V99 VALUE ZEROES.
   10 RW-EMPLOYEE-ADV-EIC   PIC 9(09)V99 VALUE ZEROES.
   10 FILLER                PIC X(11) VALUE SPACES.
   10 RW-EMPLOYEE-DEPCARE   PIC 9(09)V99.

3. Under RW-RECORD, make RW-EMPLOYEE-MILITARY-PAY (Military employee pay – Position 342-352) to FILLER with a default blank value, as below:

   10 RW-EMPLOYEE-DEF-COMP-457 PIC 9(09)V99 VALUE ZEROES.
   10 RW-EMPLOYEE-DEF-COMP-501 PIC 9(09)V99 VALUE ZEROES.
   10 RW-EMPLOYEE-MILITARY-PAY PIC 9(09)V99 VALUE ZEROES.
   10 FILLER                PIC X(11) VALUE SPACES.
   10 RW-EMPLOYEE-NQUAL-SEC457 PIC 9(09)V99 VALUE ZEROES.

4. Under RT-RECORD, make RT-ADVANCE-EIC-PAYMENT (The Advance EIC – Position 115-129) to FILLER with a default blank value, as below:

   10 RT-OASDI-TIPS        PIC 9(13)V99 VALUE ZEROES.
   10 RT-ADVANCE-EIC-PAYMENT PIC 9(13)V99 VALUE ZEROES.
   10 FILLER               PIC X(15) VALUE SPACES.
   10 RT-DEPCARE           PIC 9(13)V99.
5. Under RT-RECORD, make RT-MILITARY-PAY (Military employee pay – Position 220-234) to FILLER with a default blank value, as below:

```
10 RT-DEFERRED-COMP-501C    PIC 9(13)V99  VALUE ZEROES.
10 RT-MILITARY-PAY         PIC 9(13)V99  VALUE ZEROES.
10 FILLER                   PIC X(15)     VALUE SPACES.
10 RT-NQUAL-SEC457          PIC 9(13)V99  VALUE ZEROES.
```

6. Under RO-RECORD, make RO-HIRE-ACT (Hire Exempt Wages & Tips – Position 100-110) to FILLER with a default blank value, as below:

```
10 RO-NON-QUAL-409A-INCOME  PIC 9(09)V99  VALUE ZEROES.
10 RO-HIRE-ACT              PIC 9(09)V99  VALUE ZEROES.
10 FILLER                   PIC X(11)     VALUE SPACES.
10 RO-DESIG-ROTH-457B       PIC 9(09)V99  VALUE ZEROES.
```

7. Under RU-RECORD, make RU-HIRE-ACT (Hire Exempt Wages & Tips – Position 130-144) to FILLER with a default blank value, as below:

```
10 RU-NON-QUAL-409A-INCOME  PIC 9(13)V99  VALUE ZEROES.
10 RU-HIRE-ACT              PIC 9(13)V99  VALUE ZEROES.
10 FILLER                   PIC X(15)     VALUE SPACES.
10 RU-DESIG-ROTH-457B       PIC 9(13)V99  VALUE ZEROES.
```
6  Tax Reporting Layout Changes

6.1  W-2 Layout Changes

6.1.1  OGL / PSF Modules

The OGL form code and the form/page definition members associated with printing W-2 forms should be changed to incorporate the following changes:

- The tax year on the printed form will be changed from 2013 to 2014.
- Box 12 of the printed W-2 currently includes lines 12a-12g to report the existing C, E, G, P, Y, Z, and DD codes. In box 12 of W-2, a new line 12h will be added to report code W with the HSA amount.

By following PPS standards and prior releases on modifying PSF members, create and / or change the following FDEF / PDEF modules to include the above changes required for year 2014 W-2 print macro:

<table>
<thead>
<tr>
<th>Library</th>
<th>Old member for 2013</th>
<th>New member for 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>FDEFPDEF</td>
<td>F1W22013</td>
<td>F1W22014</td>
</tr>
<tr>
<td></td>
<td>P1W22013</td>
<td>P1W22014</td>
</tr>
<tr>
<td>OGLLIB</td>
<td>W22013</td>
<td>W22013</td>
</tr>
<tr>
<td>FDEFLIB</td>
<td>F1W22013</td>
<td>F1W22014</td>
</tr>
<tr>
<td>PDEFLIB</td>
<td>P1W22013</td>
<td>P1W22014</td>
</tr>
<tr>
<td>OVERLIB</td>
<td>O1W22013</td>
<td>O1W22014</td>
</tr>
</tbody>
</table>
6.1.2 Interface File Layout Updates

6.1.2.1 Web Interface File Layout Documents

The web Interface File Layouts should be changed to include the changes described in the BRD for the various files.

Follow PPS procedures to change File Layout documents and upload the documents into the payroll web page at the links provided.

OW2 File Layout:

Using the changes described in the BRD for OWA File (for AYSO) layout, change the following document:

http://payroll.ucop.edu/pps_layouts/PPP600_OW2_Interface_File.pdf for OW2 Interface Record Layout (PPP600).

Federal Tape (W-2) to SSA/ IRS Layout:

Using the changes described in the BRD for SSA/IRS Layout, change the following document:

http://payroll.ucop.edu/pps_layouts/PPP600_W-2_file_to_SSA.pdf for SSA/IRS Interface Record Layout (PPP600).
7 2014 W-2 Changes – Unit Testing Requirements

7.1.1 Tax Reporting Changes

This section details the unit testing requirements, which addresses the test runs and cases to verify the correct program changes for the SR100759 requirements.

The unit test for W-2 reporting consists of the following components:

1. Test data setup
2. Extract employee details for W-2 Reporting
3. Update the extracted file with the changes in EDB
4. Print the W-2 blank forms for the layout changes
5. Produce the printed W-2 forms
6. Create the microfiche W-2 forms file
7. Create the Online W-2 forms file
8. Create the IRS / SSA Tax Tape file
9. Produce the W-2 reports after creating the above files
10. Web Interface OW2 File Layout Document changes
11. Web Interface Federal Tape (W-2) to SSA/ IRS File Layout Document changes
12. Test the SSA file in the AccuWage 2014 application
7.1.1.1 Test Data Setup

Select a test region and install the changed batch W-2 programs into the test region using the installation instructions provided with the release.

For testing the 2014 W-2 changes, load a test EDB into the region in which W-2 programs are installed.

Consider the following EDB requirements before loading the EDB into the test region:

- Frozen EDB, which is the EDB unload taken after all the December 2014 computes ran for the year 2014.
- Few employees are found with the HFSA income values that will be reported in 2014 W2; otherwise, consider loading them into the test EDB.
- Release for SR100740 is installed for adding the HSA contribution to SWT Gross.
- Few employees with HSA employer contribution and HSA employee deduction values are loaded into the test EDB.

Load a test CTL after applying all the recent CTL Card updates.

Note:

Program PPP600 is the main driver program that calls all the W-2 routines to produce all the files and reports.

PPP600 uses UPAY731 for specification input (UPAY731: http://payroll.ucop.edu/forms/upay731.pdf) to direct the calls to different W-2 modules depending on the needs.

Use the options available in UPAY731 to produce one or more file(s) and their associated reports.

PPP610 is used for updating the extracts produced by PPP600. The specifications for running PPP600 is UPAY832 form, found in the payroll web site at http://payroll.ucop.edu/forms/upay832.pdf.
7.1.1.2 Extract employee details for W-2 Reporting

Select all the test employees with non-zero YTD balance of GTN 612 and/or 613 in the PPPDBL table.

Add the GTN 612 and 613 values for each employee.

In addition, add all the employees’ accumulated HSA totals to get the grand total of HSA.

Run PPP600 to produce the W-2 Extract File (W2FILE), by calling the EDB extract routine PPTAXEDB.

Verification

Verify the following:

- Change to the employee record layout for W2 extract file (CPWSTXW2) is to add HSA Employee Total into Employee Record Layout (TXW2-EMP-DATA).

  For each test employee, verify that the Total HSA amount is extracted into the record position starting at 563 for a length of 5; format of the data is packed decimal (TXW2-EMP-HSA → S9(07)V99).

- Trailer record layout in W2 extract file layout (CPWSTXW2) is changed to add the grand total of HSA.

  Verify the Grand Total HSA amount into the Trailer Record layout (TXW2-TLR-DATA) in the record position starting at 221 for a length of 7; format of the data is packed decimal (TXW2-TLR-HSA → S9(11)V99).

Also, from EDB, select all employees with the following criteria:

i. Value of Federal Withholding Tax (YTD_FWT_GROSS IN PPPPCM) is equal to unsubstantiated HCRA claims (YTD_HCRA_UNS_CLAIM in PPPPCM)

ii. Retirement code (RET_ELIG_CODE in PPPBEN) value is either 'W' or '6' or 'A'.

For few employees who satisfy the above criteria, if an employee record present in the extract file, verify that the pension indicator (TXW2-EMP-QUAL-PENS-IND) at position 325 has a value of ‘1’.
In the Report PPP6011 (Campus Summary report of EDB Extract) that is produced by PPTAXEDB, verify the below details:

- In all the pages of the report, the date in the upper left corner (PPP6011/PPTAXEDB/mmddyy) of the report should be the latest date.

- PAGE 1:

  Around the end of the page 1 of ‘ANNUAL WAGE AND TAX REPORTING’, the totals for HSA Extract / Adjustments / EDB are printed.

  The addition of totals of EDB and Adjustments should be equal to the Extract total printed.

- PAGE 2:

  Around the end of the page 2 of ‘ANNUAL WAGE AND TAX REPORTING’, set (Total, E-Alien, and Non-E-Alien) of totals for HSA Exception and Reportable are printed.

  HSA Exception Total should be equal to the addition of HSA exception totals of E-Alien and Non-E-Alien.

  HSA Reportable Total should be equal to the addition of HSA reportable totals of E-Alien and Non-E-Alien.

- Addition of HSA Exception Total with HSA reportable total in page 2 should be equal to the HSA Extract total in page 1.

7.1.1.3 Update the extracted file with the changes in EDB

For few test employees, change the YTD balance of GTN 612 and / or 613 in the PPPDBL table.

Now, select all the test employees with non-zero YTD balance of GTN 612 and / or 613 in the PPPDBL table.

Add the GTN 612 and 613 values for each employee.

In addition, add all the employees' accumulated HSA totals to get the grand total of HSA.

Run PPP600 to produce the W-2 Extract File (W2FILE) and produce the reports.

Verify that the above revised total matches with the PPP6011 report HSA total amount after adjusting with the HSA revisions applied for the above test employees.

By inputting the W2 Extract file (W2FILEI) produced out of routine PPTAXEDB, run PPP610 program to produce the W-2 Extract File (W2FILEO).
Verification

Verify the following:

- Compare the 2 W2 EDB Extract files: W2FILEI and W2FILEO. After the comparison, there should be no changes.

- Change to the employee record layout for W2 extract file (CPWSTXW2) is to add HSA Employee Total into Employee Record Layout (TXW2-EMP-DATA).

  For each test employee with the changed HSA, verify the correct amounts at the record position starting at 563 for a length of 5; format of the data is packed decimal (TXW2-EMP-HSA → S9(07)V99).

- Trailer record layout in W2 extract file layout (CPWSTXW2) is changed to add the grand total of HSA.

  Verify the changed Grand Total HSA amount into the Trailer Record layout (TXW2-TLR-DATA) in the record position starting at 212 for a length of 7; format of the data is packed decimal (TXW2-TLR-HSA → S9(11)V99).

In the Report PPP6102 (MATCH TO PPP6011 / PPTAXEDB TOTALS) that is produced by PPP610, verify the below details:

- The date in the upper left corner (PPP6102/PPP610/mmddyy) of the report should be the latest date.

- Around the end of the ‘ANNUAL WAGE AND TAX REPORTING’ page, the totals for HSA Extract are printed with a description of ‘HSA’.

- The total amount printed matches with the revised total HSA amount calculated earlier.

7.1.1.4 Print the W-2 blank forms for the layout changes

Use standard procedures followed to print the revised 2014 W-2 blank forms.

Verification

Verify the following:

- The tax year in the W-2 form is changed to 2014

- At the end of Box 12 of W-2, using code W, HSA amount is printed. A value of 12h should be printed as the bottom most row in Box 12.
7.1.1.5 Produce the printed W-2 forms

Run PPP600 to print the W-2 forms by calling the PPTAXW2 program, which in turn calls PPTAXW2F with the EDB extract file as input.

For print W2 test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTXW2), choose all the employees with the following criteria:

- **Blank** Electronic W2 Indicator (TXW2-ELECTRONIC-W2-IND → format X at position 141).

  **Note:**
  
  Electronic W2 Indicator value is derived from ELECTRONIC_W2_IND in PPPPAY, which can be of the 2 values below:
  
  - **Blank** = No, continue to receive paper version of Form W-2
  - **Y** = Yes, consent for electronic version of Form W-2

- **Non-zero** Total HSA amount (TXW2-EMP-HSA → format S9(07)V99 at position 563).

Add Total HSA amount of all the above print W2 test employees in order to get the Grand Total HSA amount.

**Verification**

In the printed W2 form, verify the following:

- The tax year in the printed W-2 form for all employees is **2014**

- For each test employee with a **non-zero** HSA amount, verify that the HSA amount is printed at the bottom of Box 12 with the below attached label values:

  Label ‘W’ before the HSA amount

- For all the employees with a **zero** HSA amount, verify that the HSA amount is not printed at the bottom of Box 12; also, no attached labels (‘W’) are printed.

- In the page titled ‘W2 FORMS PRINTING’ of the PPP6014 totals reporting by program PPTAXW2, verify the following:

  - The date in the **upper left** corner (PPP6014/PPTAXW2/mmddyy) of the report should be the latest date.

  - Above the print line with employees count, which is around the bottom of the page, verify that the Grand Total HSA amount is printed with the label value of ‘HSA’.

- For those employees with all the box 12 values present, verify that HSA amount is printed next to **12h** as the bottom most row in Box 12.
7.1.1.6 Create the microfiche W-2 forms file

Run PPP600 to write the microfiche W-2 forms by calling the PPTAXW2 program, which in turn calls PPTAXW2F with the EDB extract file as input.

For microfiche test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTTW2), choose all the employees with non-zero Total HSA amount (TXW2-EMP-HSA \(\rightarrow\) format S9(07)V99 at position 563).

Add Total HSA amount of all the above test employees in order to get the Grand Total HSA amount.

Microfiche W2 HSA Total Amount:

Add Total HSA amount of all the microfiche W2 test employees identified below in order to get the Total Microfiche W2 HSA amount.

For microfiche W2 test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTTW2), choose all the employees with the following criteria:

- Electronic W2 Indicator (TXW2-ELECTRONIC-W2-IND \(\rightarrow\) format X at position 141).
  Note:
  Electronic W2 Indicator value is derived from ELECTRONIC_W2_IND in PPPPAY, which can be of the 2 values below:
  - Blank = No, continue to receive paper version of Form W-2
  - Y = Yes, consent for electronic version of Form W-2

- Non-zero Total HSA amount (TXW2-EMP-HSA \(\rightarrow\) format S9(07)V99 at position 563).

Verification

In the microfiche W2 forms file, verify the following:

For each test employee with a non-zero HSA amount, verify that the HSA amount is printed at the bottom of Box 12, which is before a blank record above the line with Non Qualified Plan amount, with the below attached label value:

Label ‘W’ before the HSA amount
For each employee with a **non-zero** HSA amount, the microfiche W2 is printed 3 times.

For all the employees with a **zero** HSA amount, verify that the HSA amount is **not** printed at the **bottom** of Box 12; also, **none** of the attached labels (‘W’ **before** and ‘(HSA)’ **after** the HSA amount) are printed.

In the page titled ‘W2 MICROFICHE FILE’ of the **PPP6014** totals reporting by program PPTAXW2, verify the following:

- The date in the upper left corner (**PPP6014/PPTAXW2/mmddyy**) of the report should be the latest date.
- Above the print line with employees count, which is around the bottom of the page, verify that the **Grand** Total HSA amount is printed with the label value of ‘HSA’.

In the **PPP6014** totals report, the difference between the 2 HSA amounts below should be equal to the **Total Electronic W2 HSA amount** calculated earlier:

i. **Grand** Total HSA amount printed with the label value of ‘HSA’ in the page titled ‘W2 MICROFICHE FILE’

ii. **Grand** Total HSA amount printed with the label value of ‘HSA’ in the page titled ‘W2 FORMS PRINTING’

### 7.1.1.7 Create the Online W-2 forms file

Run PPP600 to write the Online W-2 forms by calling the PPTAXW2 program, which in turn calls PPTAXW2O with the EDB extract file as input.

For Online W2 test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTXW2), choose all the employees with the following criteria:

- **Non-zero** Total HSA amount (TXW2-EMP-HSA → format S9(07)V99 at position 563).

Add Total HSA amount of all the online W2 test employees **identified above** in order to get the **Total Online W2 HSA amount**.
Verification

In the Online W2 forms file, verify the following:

- Using the previous W2 print forms or microfiche file, for the test employee with HSA amount present in box 12, count the number of Box 12 entries, in which HSA entry should be the last entry. Box 12 count must be between 1 through 8.

- If the box 12 count is greater than 5, verify that there are 2 OW2 records written for the employee, one record with the Additional W2 Record value (at position 671) of ‘A’ and the next record with blank Additional W2 Record value (at position 671).

- Depending on the box 12 count, which can vary from 1 through 8, verify code ‘W’ and HSA amount in any of the following position in the Employee Record (DR Record) of Online W2 file:

<table>
<thead>
<tr>
<th>Box 12 Entries Count</th>
<th>Additional W2 Record Value in the OW2 file at Position 671</th>
<th>Location of code value ‘W’ in the OW2 file, at below Position for a length of 2 (format → XX)</th>
<th>Location of employee HAS Amount in the OW2 file, starting at below Position for a length of 11 (format → 9(09)V99)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>blank</td>
<td>926</td>
<td>928</td>
</tr>
<tr>
<td>2</td>
<td>blank</td>
<td>939</td>
<td>941</td>
</tr>
<tr>
<td>3</td>
<td>blank</td>
<td>952</td>
<td>954</td>
</tr>
<tr>
<td>4</td>
<td>blank</td>
<td>965</td>
<td>967</td>
</tr>
<tr>
<td>5</td>
<td>blank</td>
<td>978</td>
<td>980</td>
</tr>
<tr>
<td>6</td>
<td>A</td>
<td>926</td>
<td>928</td>
</tr>
<tr>
<td>7</td>
<td>A</td>
<td>939</td>
<td>941</td>
</tr>
<tr>
<td>8</td>
<td>A</td>
<td>952</td>
<td>954</td>
</tr>
</tbody>
</table>

- In the Trailer Record (TR Record) of Online W2 file, verify that the amount at starting position 415 (format → 9(13)V99 ; total length 15) should be equal to the Total Online W2 HSA amount calculated earlier. In addition, starting at position 445, the remaining Trailer Record should be blank filled.

- In the page titled ‘OW2 FILE’ of the PPP6014 totals reporting by program PPTAXW2, verify the following:
  - The date in the upper left corner (PPP6014/PPTAXW2/mmddyy) of the report should be the latest date.
  - Above the print line with employees count, which is around the bottom of the page, verify that the Grand Total HSA amount is printed with the label value of ‘HSA’. 
7.1.1.8 Create the IRS / SSA Tax Tape file

Run PPP600 to write the IRS / SSA Tax Tape file by calling the PPTAXW2 program, which in turn calls PPTAXW2T with the EDB extract file as input.

For Tax Tape W2 test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTXW2), choose all the employees with the following criteria:

- **Non-zero** Total HSA amount (TXW2-EMP-HSA \( \xrightarrow{\text{format S9(07)V99 at position 563}} \))

Add Total HSA amount of all the test employees identified above to get the **Total** HSA amount.

In addition, calculate the Total HSA amount for **Regular** and **MQGE** categories, as below:

1. Regular employees are those employees with a value of ‘R’ at position 130 (TXW2-EMP-W2-FLAG of CPWSTXW2).
   
   Add HSA amounts of all regular employees to get **Total Regular** HSA amount.

2. MQGE employees are those employees with a value of ‘M’ at position 130 (TXW2-EMP-W2-FLAG of CPWSTXW2).
   
   Add HSA amounts of all MQGE employees to get **Total MQGE** HSA amount.

In addition, choose test employee(s), who have the retirement plan codes introduced recently, with HFSA amount in Box 14 is the only amount reported in Box 1.

   This can be achieved by looking for records in the EDB Extract file with the following criteria:

   - Retirement Code (EDB 0122 - RET-ELIG-CODE) = ‘W’ or ‘6’ or ‘A’

   - TXW2-EMP-FWT-GROSS \( \xrightarrow{\text{at position 373 of length 5 (format S9(07)V99 PD)}} \)

   EQUAL TO

   TXW2-EMP-HCRA-UNS-CLAIM \( \xrightarrow{\text{at position 463 of length 5 (format S9(07)V99 PD)}} \)

**Verification**

In the IRS / SSA Tax Tape file, verify the following:

- In the **RA** Record, verify the following:
Position 499, Preferred method of problem notification code, should be **blank**.

Verify that the following fields contain non-initial (non-zero / non-blank) values:

- RA Submitter EIN (3-11),
- User Identification (12-19),
- Submitter Name (217-273),
- Location Address (274-295),
- Delivery Address (296-317),
- City (318 - 339),
- State Abbreviation (340-341),
- Zip Code (342-346),
- Contact Name (396-422),
- Contact Phone Number (423-437)

In the **RE** Record, verify that the following fields contain non-initial (non-zero / non-blank – except Tax Jurisdiction) values:

- Tax Year (3-6),
- Employer/Agent Id(EIN) (8-16),
- Employer Name (40-96),
- Kind of Employer (174),
- Tax Jurisdiction Cd (220) – **blank** is a valid value for UC

In the **RO** Record, verify that position (100 – 110), Hire Exempt Wages & Tips, should be **blank**.

In the **RU** Record, verify that position (130 – 144), Hire Exempt Wages & Tips, should be **blank**.

In the **RT** Record, verify the following:

The total amount at starting position 250 (format → 9(13)V99 ; total length 15) should be equal to the Total HSA amount calculated earlier.

Verify that the following fields should be **blank**:

- Advance EIC (115-129),
- Military empl pay (220-234)
In the RW Record, verify the following:

The total amount at starting position 250 (format → 9(13)V99; total length 15) should be equal to the Total HSA amount calculated earlier.

Verify that the following fields should be blank:
- Advance EIC (265-275),
- Military empl pay (342-352)

Verify that the following fields contain non-initial (non-zero / non-blank) values:
- Social Security Number (3-11),
- Employee First Name (12-26),
- Employee Last Name (42-61)

For each test employee with a non-zero HSA amount, verify that the HSA amount is located as per the details below:

Starting position 364 with a length of 11 (Format → 9(09)V99)

For each test employees, who have the retirement plan codes introduced recently, with HFSA amount in Box 14 is the only amount reported in Box 1, verify that the value of Pension Plan Indicator is equal to 0.

RW-EMPLOYEE-PENS-PLAN at position 488 (format → X) should be equal to zero.

7.1.1.9 RUN UI Reporting and produce UI File / Reports

Run UI reporting with a different combination of UI Reports Needed (or not) and UI File needed (or not).

Verify the following from the run:

- All the runs with various UI combinations do not ABEND
- UIFILE is created, if UIFILE needed option is selected.
- If the UI reports needed option is selected, then UI reports RPT002 and RPT003 are created with the reported details.
In the page titled ‘FEDERAL W2 FILE. W2 GROUP: MQGE EMPLOYEES’ of the PPP6014 totals reporting by program PPTAXW2, verify the following:

- The date in the upper left corner (PPP6014/PPTAXW2/mmddyy) of the report should be the latest date.

- Above the print line with employees count, which is around the bottom of the page, verify that the Total HSA amount for the MQGE group of employees, which should be equal to the Total MQGE HSA amount calculated earlier, is printed with the label value of ‘HSA’.

In the page titled ‘FEDERAL W2 FILE. FINAL TOTALS’ of the PPP6014 totals reporting by program PPTAXW2, verify the following:

- The date in the upper left corner (PPP6014/PPTAXW2/mmddyy) of the report should be the latest date.

- Above the print line with employees count, which is around the bottom of the page, verify that the Total HSA amount for all the employees, which should be equal to the Total HSA amount calculated above, is printed with the label value of ‘HSA’.

In addition, the Total HSA amount printed in this page should be equal to the addition of the Total HSA amounts of the Regular and MQGE categories, printed under the pages:

i. Total Regular HSA amount in the page titled ‘FEDERAL W2 FILE. W2 GROUP: REGULAR EMPLOYEES’

ii. Total MQGE HSA amount in the page titled ‘FEDERAL W2 FILE. W2 GROUP: MQGE EMPLOYEES’

Run PPP600 to write the W2 Reports by calling the PPTAXW2 program, which in turn calls PPTAXW2R with the EDB extract file as input.

For Tax Tape W2 test employees, from the EDB W2 Extract file using the Employee Record Layout (TXW2-EMP-DATA of CPWSTXW2), choose all the employees with the following criteria:

- Non-zero Total HSA amount (TXW2-EMP-HSA \( \rightarrow \) format S9(07)V99 at position 563).

Add Total HSA amount of all the test employees identified above to get the Total HSA amount.
In the W-2 reporting program PPTAXW2R, HSA Amounts are printed into the following reports with the label name of HSA:

- PPP6007  → W-2 CONFIRMATION AND SUMMARY
- PPP6008  → NON-RESIDENT EXEMPT ALIEN REPORT
- PPP6009  → W-2 EXCEPTIONS LIST
- PPP6017  → W-2 OUT-OF-STATE REPORT
- PPP6019  → W-2 EDITING ERROR CONDITIONS LIST
- PPP6020  → SOCIAL SECURITY TIP INCOME
- PPP6021  → NONQUALIFIED DEFERRED COMPENSATION PLANS

In the above reports, verify that label of ‘HSA’ is printed in the heading and the HSA Amounts are printed for all the test employees with the greater than zero HSA amount in the last line with the attached label of ‘(HSA)’.

Also, in the report PPP6021, verify that label of ‘HFSA’ is printed in the heading and the HFSA Amounts are printed for all the test employees with the greater than zero HFSA amount.

In the page titled ‘W2 REPORTS’ of the PPP6014 totals reporting by program PPTAXW2, verify the following:

- The date in the upper left corner (PPP6014/PPTAXW2/mmddyy) of the report should be the latest date.
- Above the print line with employees count, which is around the bottom of the page, verify that the Total HSA amount for each of the following reports is printed with the label value of ‘HSA’:
  - PPP6007  → W-2 CONFIRMATION AND SUMMARY
  - PPP6008  → NON-RESIDENT EXEMPT ALIEN REPORT
  - PPP6009  → W-2 EXCEPTIONS LIST
  - PPP6017  → W-2 OUT-OF-STATE REPORT

- The total of all the HSA amounts printed under the above headings should equal to the Total HSA amount calculated earlier.
7.1.1.11 Web Interface OW2 File Layout Document changes

Verify the Web Interface OW2 File Layout Document changes against the changes described in the BRD for OWA File (for AYSO) layout. The changes would include the following:

1. In the Employee Data Record, Name change to Non-Qualified Deferred Compensation Plan.
2. In the Employee Data Record, descriptions to add code ‘W’ into Box 12 in all the 5 Box 12 positions
3. In the Trailer Record, addition of Total HSA amount from the end filler and change the filler size.

7.1.1.12 Web Interface Federal Tape (W-2) to SSA/ IRS File Layout Document changes

Verify the Web Interface Federal Tape (W-2) to SSA/ IRS File Layout Document changes against the changes described in the BRD for SSA/IRS Layout. The changes would include the following:

1. Descriptions of the existing fields of the SSA file are changed.
2. Remove descriptions of the field reserved for SSA use.
3. Addition of HSA amount in the different record layouts.
4. Comments changed due to new SSA requirements.
7.1.1.13 Test the SSA file in the AccuWage 2014 application

Before sending the SSA file to Social Security, the SSA file can be tested for accuracy by the AccuWage application.

AccuWage is a free test software, provided by Social Security Administration (SSA), available for download at the SSA website http://www.socialsecurity.gov/employer/accuwage/.

The steps for testing the SSA file are:

i. Download the SSA file produced in the Unit Testing step 7.1.1.8 → Create the IRS / SSA Tax Tape file.

ii. From SSA website, download the AccuWage application for 2014 – Tax Year.

iii. Install the downloaded AccuWage application for 2014 – Tax Year on a Desktop PC.

iv. Run the AccuWage system. Press ‘Start Testing’ to input the SSA file and start the testing.

Verification

In the AccuWage DashBoard (example shown in the next page), verify the following:

- The count of ‘Critical’ and ‘Error’ should be 0.
- Review the ‘Alerts’ and ‘Info’ messages for any issues.
AccuWage 2014 Test Example:
Attachment A – Electronic SSA File Maintenance

CPWSTXTP is a copybook to hold all the mainframe file layout definitions (records: RA, RE, RW, RO, RU, RT, RF, and etc) for the Electronic SSA file.

Copybook CPLNKW2T holds the linkage area between the calling module PPTAXW2 and the SSA file processing module. In the return section, PPTAXW2T sends the Group Totals and Final Totals to the calling module via this copybook. Therefore, linkage copypmember CPLNKW2T should be changed to add the Health Saving Account totals to both Group and Final Totals.

Program PPTAXW2T fills the different layouts present in copybook CPWSTXTP, writes the SSA file, and accumulate the totals.

As per the new Electronic SSA file requirements, the following changes are requested for tax year 2014:

RA Record:


2. Verify that the following fields contain non-initial (non-zero / non-blank) values:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>RA Submitter EIN</td>
<td>(3-11)</td>
</tr>
<tr>
<td>User Identification</td>
<td>(12-19)</td>
</tr>
<tr>
<td>Submitter Name</td>
<td>(217-273)</td>
</tr>
<tr>
<td>Location Address</td>
<td>(274-295)</td>
</tr>
<tr>
<td>Delivery Address</td>
<td>(296-317)</td>
</tr>
<tr>
<td>City</td>
<td>(318 - 339)</td>
</tr>
<tr>
<td>State Abbreviation</td>
<td>(340-341)</td>
</tr>
<tr>
<td>Zip Code</td>
<td>(342-346)</td>
</tr>
<tr>
<td>Contact Name</td>
<td>(396-422)</td>
</tr>
<tr>
<td>Contact Phone Number</td>
<td>(423-437)</td>
</tr>
</tbody>
</table>
RE Record:

Verify that the following fields contain non-initial (non-zero / non-blank) values:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year</td>
<td>(3-6)</td>
</tr>
<tr>
<td>Employer/Agent Id(EIN)</td>
<td>(8-16)</td>
</tr>
<tr>
<td>Employer Name</td>
<td>(40-96)</td>
</tr>
<tr>
<td>Kind of Employer</td>
<td>(174)</td>
</tr>
<tr>
<td>Tax Jurisdiction Cd</td>
<td>(220)</td>
</tr>
</tbody>
</table>

RW Record:

Remove (change the name to FILLER) the following 2 fields that are now reserved for SSA use:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Changed PPS Field Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Advance EIC</td>
<td>(265-275)</td>
<td>RW-EMPLOYEE-ADV-EIC</td>
<td>FILLER</td>
</tr>
<tr>
<td>Military emp pay</td>
<td>(342-352)</td>
<td>RW-EMPLOYEE-MILITARY-PAY</td>
<td>FILLER</td>
</tr>
</tbody>
</table>

Verify that the following fields contain non-initial (non-zero / non-blank) values:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security Number</td>
<td>(3-11)</td>
</tr>
<tr>
<td>Employee First Name</td>
<td>(12-26)</td>
</tr>
<tr>
<td>Employee Last Name</td>
<td>(42-61)</td>
</tr>
</tbody>
</table>
Add the YTD Health Saving Account amounts and move the total into position (364-374):

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Calculated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Con. to HSA</td>
<td>(364-374)</td>
<td>RW-EMPLOYER-CONTRI-HSA</td>
<td>6612Y + 6613Y</td>
</tr>
</tbody>
</table>

Note:

612 is the GTN used for Employee Deduction for HSA (Health Saving Account), while 613 is the GTN for Employer Contribution. EDB 6000 Data Elements are reserved for storing GTN Balances ($Y – YTD, Q – QTD, U – User, G – GTN, F – Financial YTD, E – Employment TD, S – Suspense, D – Declining).

6612Y → YTD Health Saving Account Employee Deduction
6613Y → YTD Heath Saving Account Employer Contribution

The portion of the EDB extract program that re-derives the Pension Indicator based on retirement code and unsubstantiated HCRA claims should be modified to include the new retirement plan codes that were implemented in 2013, consistent with the footnote for position 488 of the RW record.

The Pension Plan Indicator field in RW record at position 488, is set to 0 or 1, as per the logic below in PPTAXEDB:

Default value of Pension Plan Indicator is 0.

Set Pension Plan Indicator to 1, if any of the following conditions is true:

1. $TXW2-EMP-403B-AMOUNT (403b gross - EDB 6008Y) > 0
2. $TXW2-EMP-DCP-CAS-AMOUNT (Safe Harbor gross - EDB 5544) > 0
3. $TXW2-EMP-RETIRE-GROSS (Retirement gross - EDB 5505) > 0

In addition, the Pension Plan Indicator is re-derived to 0, if all of the below conditions are satisfied:

1. $TXW2-EMP-FWT-GROSS = $TXW2-EMP-HCRA-UNS-CLAIM (HFSA amount in Box 14 is the only amount reported in Box 1)

However, in the re-derivation, the new Retirement Code values (’W’, ’6’, ’A’) are missed out and so these values should be added to the conditions.
RO Record:

Remove (change the name to FILLER) the following field that are now reserved for SSA use:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Changed PPS Field Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hire Exempt Wages &amp; Tips</td>
<td>(100-110)</td>
<td>RO-HIRE-ACT</td>
<td>FILLER</td>
</tr>
</tbody>
</table>

RU Record:

Remove (change the name to FILLER) the following field that are now reserved for SSA use:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Changed PPS Field Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hire Exempt Wages &amp; Tips</td>
<td>(130-144)</td>
<td>RU-HIRE-ACT</td>
<td>FILLER</td>
</tr>
</tbody>
</table>

RT Record:

Remove (change the name to FILLER) the following 2 fields that are now reserved for SSA use:

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Changed PPS Field Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advance EIC</td>
<td>(115-129)</td>
<td>RT-ADVANCE-EIC-PAYMENT</td>
<td>FILLER</td>
</tr>
<tr>
<td>Military empl pay</td>
<td>(220-234)</td>
<td>RT-MILITARY-PAY</td>
<td>FILLER</td>
</tr>
</tbody>
</table>

Total of all the YTD Heath Saving Account amounts and move the total into position (250-264):

<table>
<thead>
<tr>
<th>Record Field Name</th>
<th>Field Position</th>
<th>Current PPS Field Name</th>
<th>Calculated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Con. to HSA</td>
<td>(250-264)</td>
<td>RT-EMPLOYER-CONTRI-HSA</td>
<td>Sum of all (6612Y + 6613Y)</td>
</tr>
</tbody>
</table>