# Payroll and Labor Distribution Reporting
# Participant Guide

State of Minnesota

## OVERVIEW

The Information Warehouse payroll and labor distribution views contain information needed to create payroll and labor distribution reports.

## Objectives

After completing this topic, you will be able to:

- Identify the Payroll and Labor Distribution Reporting views in the Information Warehouse.

Tables used in Payroll and Labor Distribution reporting fall into the following categories:

Labor Distribution
Deductions
Earnings
Leave
Salary Projections

## Labor Distribution

The Labor Distribution views provide the hours and dollars that an agency has paid for an employee.  The amounts paid include the distribution amount, FICA, retirement and insurance.

These views are updated every two weeks as part of the posting process to MAPS.

## Other Views Used in Labor Distribution Reporting

        Chart of Accounts
        Budget
        Human Resource

**Labor Distribution**

| Table | Description |
|---|---|
| **LBR_DSTBTN** | Labor Distribution is a transaction level view.  It contains a record for every labor distribution transaction entered in SEMA4, as well as the historical detail labor distribution entered into Personnel Payroll System (PPS).  Each row breaks out the hours, salary, FICA, retirement and insurance paid for an employee.   Business Expenses paid to an employee are included on this table.<br><br>It joins Summary Org to select Appropriation, Allotment and Expense Budget Organization numbers.<br><br>Both paid and non-paid transactions are on this table.  Non-paid transactions are posted to MAPS as indirect charges as appropriate (FX, PX, JC transactions).  Multiple indirect transactions will be posted to MAPS if the transaction carries both a project/job and federal reporting category.  In this instance, only one labor distribution row will be on the Labor Distribution Table.<br><br><br><br>• Accrual labor distribution reporting may be done by selecting the appropriate Earnings Date.<br>• Cash basis accounting may be done by selecting the Check Date.<br>• The Pay Period End Date (PAY_END_DT) identifies all transactions posted to MAPS for a pay period. |
| **LBR_DSTBTN_NON_PAY** | Contains detail labor distribution non-pay transactions where STATUS_CD is equal to one of the following codes (P= processed, F=accounting reconciliation, G=posting error, T=transferred, Z=manual PR, N=new) and the PAID_INDC = 'N'.  Example earn codes are LSS, CE1, CAR, LWO, etc.<br><br>Joins Summary Org to select Appropriation, Allotment and Expense Budget organization numbers.<br><br>  Data contained in this table starts with pay end date of July 2, 2002. |

## Chart of Accounts

The Labor Distribution views can be linked to the Chart of Accounts and Budget views to get description and programmatic structures or to the Human Resource tables to get employee information.  This section will look at the Chart of Accounts tables and Human Resource tables in the context that they may be linked to the labor distribution table. Chart of Accounts and Budget tables are covered in more depth in the Accounting Section.  Human Resource tables are covered in more detail in the Employee Reporting Participant Guide.

The Chart of Accounts consists of:

- Fund
- Agency
- Organization
- Sub-organization
- Object
- Object Class
- Sub-object
- Activity

# Chart of Accounts tables

Chart of Accounts tables define accounting code block elements and hierarchies in the MAPS accounting system.  The Chart of Accounts tables define the various codes which, when taken together, form a budgetary account.  Chart of Accounts tables include:

| Table | Description |
|---|---|
| **FUND** | Defines values for all funds used in the state of Minnesota. |
| **AGENCY** | Defines valid agency codes in the accounting system. |
| **ORGANIZATN** | Contains valid accounting organization codes, assigns agency/organization relationships, and defines organization hierarchies.  There can be up to 12 levels of organizations.  Each agency is divided into subordinate units called organizations.  All documents processed in MAPS must have an organization code.  This table defines valid organization values and assigns organization/agency relationships. |
| **SUB-ORGANIZATN** | Contains a further breakdown of the organization structure.  Sub-Organizations are divisions of individual organizations. |
| **OBJECT** | Contains valid object codes and names plus associated object class, object category, object type and object group codes and names. Defines types of objects that appear on spending transactions.  Object is the lowest level of detail that appears on an expenditure report. |
| **OBJECT_CLASS** | Contains valid object class codes and names plus associated object category codes and names. An object code is the starting point for a classification hierarchy that puts similar objects of expenditure together in progressively larger groups.  Object class is the next highest group and is the level used in expense budgets.  Most expense reports will be based on object class. |
| **SUB_OBJECT** | Contains sub-object data. Sub-objects are divisions of individual objects assigned at the state level. Each object code may be divided into several sub-objects.  Sub-object is keyed by fiscal year, agency, object, and sub-object. |
| **ACTIVITY** | Defines valid activity codes in the accounting system. Activity codes can be used to track expenses for budgeting and reporting purposes across agency and fund lines. |

## Summary Organization Table

| Table | Description |
|---|---|
| **SUMMARY_ORGN** | This table summarizes an agencies organization structure.  It defines every organization code within an agency and identifies the other organization codes that are related to it.

For each lower level organization code, it defines its' ancestor organization, and its' allotment, appropriation, expense budget and revenue budget organization codes.  Thus, it allows you to select data based on any branch of your agencies' organizational structure. |

## Example of Summary Organization Table

| ANCESTOR_ ORGN_NBR | ANCESTOR_ LVL_CD | ORGN_NBR | ORGN_ LVL_CD | ORGN_NM | APPROP _ORGN_ NBR | ALLTMT _ORGN_ NBR | EXP_BDGT_ ORGN_NBR | REV_BDGT ORGN_NBI |
|---|---|---|---|---|---|---|---|---|
| 0000 | 01 | 0000 | 01 | DEPARTMENT OF ADMINISTRATION | 0000 | 0000 | 0000 | 0000 |
| 0000 | 01 | 2100 | 02 | ADMINISTRATIVE MANAGEMENT | 2100 | 2100 | 2100 | 2100 |
| 0000 | 01 | 2200 | 02 | OPERATIONS MANAGEMENT | 2200 | 2200 | 2200 | 2200 |
| 0000 | 01 | 2201 | 02 | FY5 RECEIPT PASS THROUGH | 2201 | 2201 | 2201 | 2201 |
| 0000 | 01 | 2300 | 02 | FACILITIES MANAGEMENT | 2300 | 2300 | 2300 | 2300 |
| 0000 | 01 | 2301 | 02 | FY5 RECEIPT PASS THROUGH | 2301 | 2301 | 2301 | 2301 |
| 0000 | 01 | 2400 | 02 | INTERTECHNOLOGIES GROUP | 2400 | 2400 | 2400 | 2400 |
| 0000 | 01 | 2401 | 02 | FY5 RECEIPT PASS THROUGH | 2401 | 2401 | 2401 | 2401 |
| 0000 | 01 | 2500 | 02 | INFORMATION POLICY OFFICE | 2500 | 2500 | 2500 | 2500 |
| 0000 | 01 | 2600 | 02 | MANAGEMENT ANALYSIS | 2600 | 2600 | 2600 | 2600 |
| 0000 | 01 | 2601 | 02 | MGMT ANALYSIS REVOLVING | 2601 | 2601 | 2601 | 2601 |
| 0000 | 01 | 3100 | 03 | EXECUTIVE SUPPORT | 2100 | 3100 | 3100 | 3100 |
| 0000 | 01 | 3110 | 03 | EMPLOYEE ASSISTANCE | 2100 | 3110 | 3110 | 3110 |
| 0000 | 01 | 3120 | 03 | STATE BAND | 2100 | 3120 | 3120 | 3120 |
| 0000 | 01 | 3130 | 03 | PUBLIC BROADCASTING | 2100 | 3130 | 3130 | 3130 |
| 0000 | 01 | 3140 | 03 | HUMAN RESOURCES | 2100 | 3140 | 3140 | 3140 |
| 0000 | 01 | 3150 | 03 | FISCAL SERVICES | 2100 | 3150 | 3150 | 3150 |
| 0000 | 01 | 3160 | 03 | OIL OVERCHARGE | 2100 | 3160 | 3160 | 3160 |
| 0000 | 01 | 3170 | 03 | DEVELOPMENTAL DISABILITIES | 2100 | 3170 | 3170 | 3170 |
| 0000 | 01 | 3180 | 03 | SYSTEM TECH TO ACHIEVE RESULTS | 2100 | 3180 | 3180 | 3180 |
| 0000 | 01 | 3190 | 03 | GOVERNORS RESIDENCE COUNCIL | 2100 | 3190 | 3190 | 3190 |
| 0000 | 01 | 3200 | 03 | MINN OFFICE OF VOLUNTEER SVS | 2200 | 3200 | 3200 | 3200 |

## Budgetary Data

MAPS budgetary transactions are summarized in the Expense Budget, Allotment, and Appropriation tables.  Labor distribution reports will need to tie to these tables to get descriptions and programmatic structures.

## Budgetary Tables

| Table | Description |
|---|---|
| **EXPENSE_BUDGET** | The Expense Budget table includes all of the elements found on the Expense Budget table in MAPS. The table contains expenditure and budgetary data summarized at the lowest level of budgetary detail (Object Class).  Since Manager's Financial Reports (MFR's) typically contain budgetary and expenditure data the Expense Budget table will often be key to producing an Managers Financial Report. |
| **ALLOTMENT** | The Allotment table contains budget and expenditure data that has been summarized at the allotment level.  The allotment table also contains program codes such as Management Activity, Budget Activity, Program, Statewide Program, and Kind Code.  The allotment table is the only budget table where these program codes appear. |
| **APPROPRIATION** | The Appropriation table contains budget and expenditure data that has been summarized at the appropriation level.  The Appropriation table also contains other appropriation level data that cannot be found on other budget tables.  These elements include Anticipated and Actual transfers, Balance Forward, and Section/Sequence. |

## Human Resources tables

The Labor Distribution tables can be linked to the Human Resource tables to get employee information.  This section will look at Human Resource tables in the context that they may be linked to the labor distribution table. Human Resource tables are covered in more detail in the Employee Reporting Participant Guide.

**NOTE:**  If you join a labor distribution table to a human resources table that is controlled by SEMA4 security (i.e. PRSNL_DATA_CUR or HR_JOB_INFO_CUR), you will lose the labor distribution rows for any individuals that you do not have SEMA4 security to view.

## Position Tables

| Table | Description |
|---|---|
| POSN_DATA_CUR | Contains the most current effective dated row for each position. Position tables contain data that is tied to the position rather than an individual employee.  Position data defaults to the job level in SEMA4. This table contains only the position record in effect at the time the warehouse was loaded. Position Tables are updated each night. |
| POSN_DATA_TRANS | Contains transactional position data. This view contains history, current and future dated rows. |

## Position Funding Tables

The Position Funding Tables contain the default funding for a position.  To look at the total mix of funding for a position, take into account all rows with the same effective date.  Position Funding defaults on an employees labor distribution for both salary and business expense transactions.  It is also used to project salaries and is reflected in the obligation transactions posted to MAPS.

Both current and current/future dated position funding tables exist in the warehouse.

Position Funding Tables are updated each night.

| POSN_FUND | The POSN_FUND table contains **current and future** effective dated, position funding rows that are in SEMA4.  It also contains an indicator to show which position funding row(s) is used in the calculation of salary projections. |
|---|---|
| POSN_FUND_CUR | The Position Funding Current table contains only the position funding rows in effect at the time the warehouse was loaded. |

## Personal Data Tables

| | |
|---|---|
| **PRSNL_DATA_CUR** | Contains data about the individual employee that is not tied to a specific job.<br><br>The Personal Data Table (current) contains only the data that was current as of the date it was loaded to the warehouse.<br><br>The Personal Data Table contains one line per employee. Most of the information on this table is private data as defined in the Data Privacy Act. |
| **PRSNL_DATA_PBLC** | Contains employee number and employee name only. This view allows users the ability to add the name of employee(s) that have left their agency to reports. |

## Job Data Current

| | |
|---|---|
| **HR_JOB_INFO_CUR** | The Job Information Current (HR_JOB_INFO_CUR) contains data relating to a specific job that an employee holds.<br><br>**HR_JOB_INFO_CUR** contains the effective dated row, with the highest sequence number, in effect at the time the warehouse was loaded. |

## Department Number

The DEPT_NBR field is the same as the SEMA4 Department ID.  This is a seven-character field; the first three characters are the Agency Number and the last four are a further break out of the agency.  Most agencies use Organization Number as the last four characters.

## Object Codes

A listing of MAPS object codes is available in the MAPS Operations manual.  However, a few are worth noting.  All salary object codes are less than or equal to 1E99.  All object codes greater then 1E99 are business expenses.

Salary object codes contain the first two characters of the object code plus two blanks.  Business expense object codes contain all four characters of the object code.

## Other codes to remember when working with Labor Distribution

The Employee Class code indicates if a position is classified(C) or unclassified (U).

The Earnings Type Code refers to the codes entered on a time sheet.  Examples:

> REG   Regular
> VAC   Vacation
> SIK    Sick

Paid Indicator is (Y) Yes or (N) No.

**Payroll Tables**

| Table | Description |
|---|---|
| DEDUCTION_CUR | Contains data related to all paycheck deductions.<br><br><br><br>• This view contains historical data beginning with the PAY_END_DT of 12/31/2004.<br><br>• The data is this view is updated Bi-weekly – **Wednesday after** payroll processing weekend |
| EARNINGS | Contains earnings by day (hours and amounts), for an employee, within a pay period (which can be used for FLSA tracking). This table only contains earnings that were loaded to the paycheck. Business expenses and expense transfers are not included. Includes non-paid earnings (i.e. LSS, CE1).<br><br><br><br>• Contains data as of PPE 12/31/2002. For older data use EARNINGS_HIST.<br><br>• If joining to HR_JOB_INFO_TRANS selects must be done where the EMPL_NBR and EMPL_REC_NBR are equal.<br><br>• If joining to HR_JOB_INFO_TRANS the ERNG_DAY_DT on the EARNINGS table must be between the HR_JOB_INFO_TRANS.EFF_DT and HR_JOB_INFO_TRANS.EFF_END_DT.<br><br>• To calculate the total amount paid for the hours recorded multiply the QWHAP.EARNINGS.ERNG_DLY_HRS_QTY by QWHAP.EARNINGS. ERNG_PER_UNIT_AMT. |
| EARNINGS_HIST | This table contains earnings by day (hours and amounts), for an employee, within a pay period. The data in the IA warehouse will show all earnings that have been loaded to the paycheck. Business expenses and expense transfers are not included. Includes non-paid earnings (i.e. LSS, CE1).<br><br> Contains historical pay period earnings data through pay period ending 12/17/02. |

| | |
|---|---|
| **EARNINGS_MTE_CUR** | Contains earnings by day (hours and amounts), for an employee, within the current pay period. Business expenses and expense transfers are not included. This table contains earnings that were included on the pay check and non-paid earnings (i.e. LSS, CE1)<br><br><br><br>• Data is updated on Tuesday, Wednesday, Thursday, and Friday of the payroll-processing week.<br><br>• Data for the current pay period will be available until the following pay period begins. |
| **LEAVE_PAY_PERIOD_END** | Contains the detailed leave records for a pay period. This table is a combination of the current Leave Activity and Leave Balance. This table will contain leave balances, year to date, as well as leave hours earned, taken and balance per pay period.<br><br>The table is updated Bi-weekly – It is updated in the warehouse on the **weekend after payroll has been entered**.<br><br> Fiscal year and calendar year calculations:<br><br>YTD and PPE end amounts may be different when a fiscal year and calendar year end during a pay period. All YTD balances zero out and the Carry Over Indicator (CARRYOVER_INDC) field will contain an 'O'. In this case, YTD balances may show zero hours taken when in fact hours were taken during the pay period.<br><br>The PPE balances will reflect the hours earned and taken during the pay period regardless of the fiscal year or calendar year end. |

## Salary Projections

| SALARY_PROJECTIONS | Contains salary actuals and projections for employees, for a state fiscal year.<br><br>  To create a report that includes the position funding distribution percent use the Roster Staffing view rather than Salary Projections. |
|---|---|

## Roster Staffing

| Table | Description |
|---|---|
| **ROSTER_STAFFING** | Combines actual YTD salary expenditures and YTD obligation data for an employee or position, charged to a MAPS code block. Obligations reflect the code block level on the position, actual expenditures are at code block level from Labor Distribution.<br><br>The table is updated Bi-weekly – **labor distribution processing weekend** |