

Overview

The General Payroll Requirements chapter discusses general guidelines for the following:

- Payroll deadlines
- Supplemental payrolls
- Non-regular payments of compensation
- Refund payments
- Warrant cancellations
- USAS net pay warrant cancellation
- USAS cancellation deduction warrant
- USPS warrant cancellation
- Comptroller payroll methods
- Payroll vouchers
- Distribution of payroll warrants
- Electronic Federal Tax Payment (EFTPS)
- Supporting documentation requirements for payroll vouchers and documents.

Chapter 1 applies to payrolls generated by USAS, USPS, and the FACTS-converted format. This chapter also includes samples of vouchers to be used when submitting payrolls.

Payroll Due Dates and Direct Deposit Deadlines

Applies to:

Each state agency that submits a payroll voucher or document to the Comptroller.

Sources:

34 TEX. ADMIN. CODE § 5.41(a)(1), (3)-(6), (10)-(11), (13), (15), (18)-(24), (d) (1999).

Discussion:

The claims division publishes payroll due dates and direct deposit deadlines for each fiscal year to ensure that state employees can be paid on time.

Except as provided in the next paragraph, a payroll voucher or document must be received by the Comptroller, according to the Comptroller's requirements, not later than the seventh workday before payday.¹ This deadline applies regardless of how often a state agency pays its employees or whether the agency submits a voucher or document electronically or on paper.

If a state agency wants to pick up its warrants before payday under a bailment contract the agency has executed with the Comptroller, then the agency's payroll voucher or document must be received not later than the seventh workday before the day on which the agency wants to pick up the warrants.² A payroll voucher or document that is submitted by a state agency that uses USPS must be received by the Comptroller, according to the Comptroller's requirements, not later than the fourth workday before payday.³

For the purposes of the three preceding paragraphs and the following definitions:

- **Appropriation year** means the accounting period beginning on September 1st and ending the following August 31st.
- **Document** has the meaning assigned to "voucher."
- **FACTS** means the Financial Accounting and Control for the Texas System.
- **FACTS format** means the FACTS layout that a state agency uses to submit payroll vouchers to the Comptroller.
- **Fiscal year** has the meaning assigned to "appropriation year."
- **Include** is a term of enlargement and not of limitation or exclusive enumeration. The use of the term does not create a presumption that components not expressed are excluded.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).

¹The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(d)(1) would change this deadline to the date established by the Comptroller. Those amendments have not yet been adopted.

²The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(d)(2)(A) would change this deadline to the date established by the Comptroller. Those amendments have not yet been adopted.

³The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(d)(2)(B) would change this deadline to the date established by the Comptroller. Those amendments have not yet been adopted.

- **Payroll document** means the type of document that a state agency submits to the Comptroller in the USAS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **Payroll voucher** means the type of voucher that a state agency submits to the Comptroller in the FACTS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.
- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.
- **USAS** means the Uniform Statewide Accounting System.
- **USAS format** means the USAS format that a state agency uses to submit payroll documents to the Comptroller.
- **USPS** means the Uniform Statewide Payroll/Personnel System .
- **Voucher** means the paper or electronic request that a state agency submits to the Comptroller for the purpose of requesting the Comptroller to make a payment on the Comptroller's behalf.
- **Workday** means any day that is not Saturday, Sunday, or a state or national holiday under the General Appropriations Act or TEX. GOV'T CODE ANN. §§ 662.001-662.010 (Vernon 1994 & Supp. 2000).

Supplemental Payrolls

Applies to:

Each state agency that submits a supplemental payroll voucher or document to the Comptroller.

Sources:

34 TEX. ADMIN. CODE § 5.41(e)(1)-(2) (1999).

Discussion:

Definitions

The following definitions apply in this discussion of supplemental payrolls.

- **Document** has the meaning assigned to “voucher.”
- **FACTS** means the Financial Accounting and Control for the Texas System.
- **FACTS format** means the FACTS layout that a state agency uses to submit payroll vouchers to the Comptroller.
- **Include** is a term of enlargement and not of limitation or exclusive enumeration. The use of the term does not create a presumption that components not expressed are excluded.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payroll document** means the type of document that a state agency submits to the Comptroller in the USAS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **Payroll voucher** means the type of voucher that a state agency submits to the Comptroller in the FACTS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.
- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.
- **USAS** means the Uniform Statewide Accounting System.

- **USAS format** means the USAS format that a state agency uses to submit payroll documents to the Comptroller.
- **USPS** means the Uniform Statewide Payroll/Personnel System.
- **Voucher** means the paper or electronic request that a state agency submits to the Comptroller for the purpose of requesting the Comptroller to make a payment on the Comptroller's behalf.

General Information

A state agency may submit a supplemental payroll voucher or document to the Comptroller if a change occurs between the agency's submission of its regular payroll voucher or document and the end of the month.

When a state agency submits a supplemental payroll voucher or document to the Comptroller, the agency must briefly explain on the voucher or document the need for the supplemental payroll.

The procedure for submitting a supplemental payroll is the same as for a regular payroll, except all documents and tapes submitted must be labeled SUPPLEMENTAL. Examples of when a supplemental payroll may be needed include:

- A state agency hired a new state employee after the agency submitted its regular payroll; or
- A state employee's pay status was uncertain when the agency prepared its regular payroll, which caused the employee to be excluded from that payroll; or
- A state employee's salary was reduced after the agency submitted its regular payroll;⁴ or
- A state employee's salary was increased after the agency submitted its regular payroll; or
- There is a need to reimburse meal expenses incurred by a state employee during non-overnight travel; or
- There is a need to pay compensatory per diem to a board member

A state agency must correct an underpayment of compensation for a particular pay period not later than the following pay period. If delaying the correction until the following pay period would impose a hardship on a state employee, the agency must promptly correct the underpayment through a supplemental payroll. For more information, please refer to the topic in Chapter 2 entitled *Underpayments of Compensation, Correcting*.

⁴The original payment must be canceled.

Payments of Non-Regular Compensation

A state agency may make a payment to a state employee for other than the employee's regular compensation on a regular or supplemental payroll. A bonus payment, an overtime payment, a lump sum payment for accrued vacation time, and a lump sum payment for accrued vacation and sick leave are examples of non-regular compensation payments.

Refund Payments

For payrolls in the FACTS format, refunds must be made on those that include positive amounts sufficient to offset the refund. Zero or negative balances will not process using the FACTS format. Negative balances may be submitted in the USAS format and will process automatically when the next sufficient positive amount is submitted by the agency. Negative balances may be submitted through USPS and will process completely in USPS and will reduce the next positive payment in USAS when the next sufficient positive amount is submitted by the agency.

Warrant Cancellations

There are currently two different systems in which warrants can be canceled: the Uniform Statewide Accounting System (USAS) and the Uniform Statewide Payroll/Personnel System (USPS). Each system has its own procedures for canceling warrants. The procedures for direct deposit reversals are included in the *Direct Deposit of Payroll Manual*.

To cancel any USAS payroll warrant or USPS deduction warrant, stamp or write CANCEL on the warrant.

Only *one* copy of the payment cancellation voucher (PCV) with original signatures is required for the cancellation of any USAS warrant or USPS deduction warrant.

USAS Net Pay Warrant Cancellation

Note: The Comptroller's Fiscal Management and Treasury Operations Divisions are working to implement new procedures to improve the turnaround time for USAS and FACTS-to-USAS warrant cancellations. Notification of any changes to the following procedures will be made through a *Notice to State Agencies* upon implementation.

To cancel a USAS payroll net pay or deduction warrant, prepare a Payment Cancellation Voucher (PCV), Form 73-179 (Rev. 3-95/3), and submit the PCV and warrant to the payment processing section of the claims division. If the warrant is lost, attach a screen print of the 44 Single Payment Cancellation screen. Please refer to the chapter about inquiry screens in the *USAS User's Manual*. Also, please refer to Exhibits 1.1, 1.2, and 1.3 on USAS warrant cancellation, canceling an entire payroll document, and using line numbers.

Enter the following information on the PCV for the cancellation of a USAS payroll warrant or document:

System

Select the system from which the warrant was issued.

USAS
USPS
OTHER (FACTS)

Type

Select the type of payment to be canceled.

Warrant
Direct Deposit
Deduction Warrant

Current Document Number (CDN)

This is a seven-digit field that will identify the cancellation document. The first three digits are for the Comptroller's use only. Depending on the type of cancellation to be processed, the agencies will complete from two to four characters of this field. The following are the five types of CDNs and the number of digits the agencies must provide:

- Warrant Cancellation – the last 4 characters.
- Direct Deposit Reversal – the last 3 characters.
- USAS Deduction Warrant – the last 3 characters.
- Payroll Voucher – the last 2 characters.
- Annuity Voucher – the last 2 characters.

Agency Number

Enter the agency's three digit assigned number.

Agency Name

Enter the name of the agency.

Document Amount

Enter the total of all payments to be canceled.

Audited By

Leave blank - for the Comptroller's use only.

Effective Date

Leave blank - for the Comptroller's use only.

Line Number

Assign consecutive line numbers in ascending order per payment to be canceled.

Payment/Warrant Number

Enter the nine-digit warrant number or seven-digit direct deposit trace sequence number.

Amount

Enter the amount of each payment to be canceled or reversed.

Run Date

Enter the date the warrant or direct deposit payment was issued.

Texas Identification Number (TIN)

Enter the 14-digit TIN assigned to whom the payment was issued or charges were posted.

Reason Code

Use codes 301-316 when canceling a single payment. Use codes 317-330 when canceling an entire document with multiple payments.

Original Current Document Number

Enter the current document number of the payment document (e.g., payroll, purchase, or travel) from which the payment being canceled was issued.

Fund

Enter the appropriated fund number.

Program Cost Center (PCA)

Enter the five-digit PCA.

Comptroller Object Code

Enter the four-digit Comptroller object code.

Appropriation Year (AY)

Enter the two-digit appropriation year.

Payee Name

Enter the name of the person to whom the payment was issued.

Replacement

Check this box if canceling as a lost, stolen, or forged warrant that will require the warrant to be replaced.

Contact Name

Enter the name of the person who will respond to questions regarding the PCV.

Authorized By

Enter the signature of the person authorizing the PCV. If the signature is not original, the Comptroller will reject the PCV and return it to the agency.

Title

Enter the title of the person authorizing the PCV.

Telephone

Enter the area code and telephone number of the contact person. Use only regular phone numbers.

Date

Enter the date the PCV was completed. Submit one original to:

Comptroller of Public Accounts
Attn.: Claims Division
111 East 17th Street, 9th Floor
Austin, Texas 78774-0100

Exhibit 1.1: USAS Warrant Cancellation

**For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.**

Exhibit 1.2: Canceling an Entire Payroll Document

For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.

Exhibit 1.3: Using Line Numbers

**For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.**

USAS Deduction Warrant Cancellation

All of the fields listed on Exhibit 1.3 must also be completed on the Payment Cancellation Voucher (PCV) for the cancellation of a USAS deduction warrant. When assigning the current document number (CDN) for the cancellation of a USAS deduction warrant, the agency can only supply the *last three digits* of the CDN. See Exhibit 1.4 on Assigning CDN When Canceling USAS Deduction Warrant. Cancellation of a USAS deduction warrant must be submitted on a **separate** PCV. Do not mix deduction warrants with net pay warrants on the same PCV. USAS payroll deduction warrants must be canceled online so that charges post back to the employee's **appropriated** PCA/index.

The agency must prepare and submit a Batch Header, Form 73-240 (9-93/3), along with the PCV for cancellation of deduction warrants. See Exhibit 5 on Batch Header Form to Cancel Deduction Warrants.

USPS Warrant Cancellation

USPS warrant cancellations, direct deposit reversals and payment reissues may be processed without Claims Division approval. The warrant cancellations and direct deposit reversals will be entered on the USPS Warrant/Direct Deposit Reversals and/or Reissues (HPCAN) screen. Refer to the *USPS Process Guide*, Chapter 11, and *FM00-80 Notice to State Agencies, Changes to USPS Cancellation Process*, dated June 14, 2000, for instructions for entry of the HPCAN screen. Refer to the *Direct Deposit of Payroll Manual* for instructions on reversing a direct deposit.

It is not required to submit a Payment Cancellation Voucher and/or USPS cancelled warrants to the Comptroller's office for USPS "net pay" warrant cancellations. Prior year warrants up to two fiscal years in the past may be cancelled by the agency and replaced for the same amount. A prior-year cancellation that cannot be entered on the HPCAN screen will require a signed payment cancellation voucher to be faxed to the Comptroller's Treasury Operations division at (512) 463-1258.

Each agency will be responsible for the destruction of USPS cancelled warrants, after ensuring that the USPS warrant cancellations process successfully through the system. Acceptable transactions will process on the next nightly cycle. If no final payroll is set up, or if the payroll fails, then the transaction will go to the pending file.

All reissued payments are produced as warrants, and all reissued payments will use the employee's current hold status

to determine if the warrant is to be held. The reissued payment will have a zero net impact to all accumulators in USPS and to funds in USAS.

These procedures do not apply to payroll deduction warrants that are generated directly by USAS. USPS deduction warrants are to be canceled on the USAS 44 screen by the Comptroller's office. Reference Appendix I for specific instructions on cancellation and reissue of USPS deduction warrants.

Exhibit 1.4: Assigning CDN When Canceling USAS Deduction Warrant

For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.

Exhibit 1.5: Batch Header Form to Cancel Deduction Warrants

**For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.**

Comptroller Payroll Methods

Listed below are the documents to submit to the Comptroller's office for the three State of Texas payroll processing methods. See *Chapter 5 – Payroll Submission Requirements*, for additional information.

- Financial Accounting Control for Texas System (FACTS)
- Uniform Statewide Accounting System (USAS)
- Uniform Statewide Payroll/Personnel System (USPS)

FACTS

Document	Responsible Section/Area
State of Texas Payroll Voucher	Expenditure Research and Assistance
Payroll Detail Sheet	Expenditure Research and Assistance
Tape/Cartridge File	Tape Library
FACTS Data Record Sheet	Expenditure Research and Assistance

USAS

Document	Responsible Section/Area
Tape or Cartridge in Standard Input Format	Tape Library

USPS

No document is required to initiate the payroll calculation processes using online screens.

State of Texas Payroll Voucher – FACTS Payrolls

The payroll voucher shown in Exhibit 1.6 on State of Texas Payroll Voucher (Monthly – Ø22) and Exhibit 1.7 for a Payroll Detail Sheet contain general information about the agency and data on the payroll detail sheet and tape. One approval signature is required. The voucher includes the following information:

- a. **Trans code (Box A)**
Enter one of the following transaction codes:
 - Ø22** Regular monthly and semi-monthly payroll
 - Ø23** Supplemental non-direct deposit
 - 123** Supplemental direct deposit
- b. **Agency Number (Box B)**
Enter the agency's three-digit assigned number.
- c. **Agency Name (Box C)**
Enter the name of the agency.
- d. **Comptroller Voucher Number (Box D)**
Leave blank. This number is assigned by the Expenditure Research and Assistance Section.
- e. **Voucher Type (Box E)**
Check the appropriate box. Voucher type identifies the payment type. For example, regular, supplemental, overtime, etc. Payrolls submitted after regular payrolls are supplemental payrolls.
- f. **Tape-Furnished/ Manual Voucher (Box F)**
Check the tape or manual voucher box.
- g. **Tape Batch Number (Box G)**
Enter a batch number for tape-furnished vouchers. The batch number must reconcile to the batch number on the payroll tape/cartridge and the FACTS Data Record Sheet.
- h. **Tape Volume Number (Box H)**
Enter the tape volume number on the FACTS Data Record Sheet and the voucher.
- i. **Agency Voucher Number (Box I)**
Enter up to a seven-digit number assigned by the agency and used for tracking purposes.

- j. Payroll Ending Date (Box J)**
Enter the last calendar date in the period for semi-monthly and monthly vouchers (the 15th and the last day of the month). Record the last calendar date employee services are rendered for other vouchers. The payroll ending period on transaction code 123 payrolls cannot reflect the 15th or the last day of the current month unless the payroll is after the fact.
- k. Tax Deposit Date (Box K)**
Enter the tax deposit date that the agency's federal payroll withholding payments should be in the IRS bank account. If this field is left blank, the deposit date will default to the day after the payroll's warrant write date.
- l. Voucher Amount (Box L)**
Enter the gross amount of the payroll voucher.
- m. Comptroller of Public Accounts Use Only (Box M)**
Leave blank.
- n. Fund number (Box N)**
Enter the Comptroller's assigned appropriated fund number from which the payroll is paid.
- o. PM (Box O)**
Enter the posting month for the month of the payroll being paid.
- p. AY (Box P)**
Enter the fiscal year from which the payroll is paid.
- q. Cost Center (Box Q)**
Enter the five-digit Program Cost Account (PCA) or Index to infer the appropriation number and appropriated fund number from which the payroll is paid.
- r. Comptroller Object Code (Box R)**
Enter the four-digit Comptroller Object Code to indicate the type of payment.
- s. Agency Object Code (Box S)**
For agency use only.

t. **Amount (Box T)**

Enter the amounts allocated from each fund number.

u. **Total amount (Box U)**

Add the amounts in the boxes. The total amount must equal the voucher amount in Box L.

Authorized Signature

Source: 34 TEX. ADMIN. CODE § 5.61(a)(9), (13), (15), (17)-(18) (1999).

The non-electronic approval of a payment document must be provided through the original signature of an individual who is authorized or designated to approve the document. The individual's signature is a valid approval of the document only if the signature matches the individual's signature on the appropriate voucher signature card.

In the preceding paragraph and the following definitions:

- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payment document** means the paper document that a state agency submits to the Comptroller for the purpose of requesting the Comptroller to make a payment on the agency's behalf. The term does not include a USPS document.
- **State agency** means a department, board, commission, committee, council, agency, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of the state. The term includes an institution of higher education.
- **USPS** means the Uniform Statewide Payroll/Personnel System .
- **USPS document** means the document that a state agency electronically submits to USPS for the purpose of requesting the Comptroller to pay the compensation of state officers and employees or to make certain other types of payments. The term does not include a payment document.

Exhibit 1.6: State of Texas Payroll Voucher (Monthly – Ø22)

For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.

Exhibit 1.7: Payroll Detail Sheet

**For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.**

Payroll Detail Sheet – FACTS Payrolls

Applies to:

Each state agency that submits a payroll voucher to the Comptroller when requesting payment of the compensation of state employees or certain other types of payments.

Sources:

34 TEX. ADMIN. CODE § 5.41(a)(1)-(2), (4)-(6), (10)-(11), (15), (17)-(19), (23), (c)(1)-(3) (1999).

Discussion:

Definitions

In the following discussion:

- **Appropriation year** means the accounting period beginning on September 1st and ending the following August 31st.
- **Casual or task employee** means an individual who is employed by an institution of higher education for a short time period or a specific task.
- **FACTS** means the financial accounting and control for the Texas system.
- **FACTS format** means the FACTS layout that a state agency uses to submit payroll vouchers to the Comptroller.
- **Fiscal year** has the meaning assigned to “appropriation year.”
- **Include or including** is a term of enlargement and not of limitation or exclusive enumeration. The use of the term does not create a presumption that components not expressed are excluded.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payroll voucher** means the type of voucher that a state agency submits to the Comptroller in the FACTS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **Qualified deferred compensation plan** means a deferred compensation plan that is governed by Section 401(k) of the Internal Revenue Code of 1986.

- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.
- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.
- **Voucher** means the paper or electronic request that a state agency submits to the Comptroller for the purpose of requesting the Comptroller to make a payment on the agency's behalf.

Requirements

Except as provided in the next sentence, a state agency must attach one copy of the payroll detail to each payroll voucher. The agency may electronically submit the payroll detail to the Comptroller if the submission complies with the Comptroller's requirements.

A payroll detail for a payroll voucher must:

- Specify the appropriate transaction codes; and
- Specify the payroll period ending date; and
- Specify the numbers of the funds from which the payments resulting from the voucher will be made; and
- Have accurate information in the detail, address, and, where applicable, the "C" lines for each payment record; and
- Specify the line numbers; and
- Specify the correct fiscal years that will be charged for the payments resulting from the voucher; and
- Provide the appropriate cost center numbers; and
- List the appropriate Comptroller object codes; and
- Provide the Texas identification number and name of each individual or entity who is receiving a payment as a result of the voucher; and
- Provide the gross and net amount for each payment record; and

- Provide the appropriate plan identifier and deduct type for each payment record that involves:
 - A deduction to a qualified deferred compensation plan; or
 - The repayment of a loan made under a qualified deferred compensation plan; or
 - Both a deduction to and the repayment of a loan made under a qualified deferred compensation plan; and
 - Specify the amount and payee of each payroll deduction resulting from the voucher; and
 - Specify for each payment record the amount deducted to or the amount of the repayment of a loan under a qualified deferred compensation plan, if any.

Please refer to Exhibits 1.8 and 1.9 for examples of the State of Texas Payroll Voucher (Supplemental – Ø23) and a Payroll Detail Sheet (Reporting Deductions).

Grouping by Fund Number

Group payrolls in fund number order. If the payroll has multiple funds and groups employees by fund number, enter the total amount of the fund under each fund group. The FACTS format requires an employee paid from two or more funds to be issued multiple warrants.

D/A/C

Enter **D** to indicate a detail line, **A** to indicate an address line, or **C** to indicate a 4Ø2 deduction.

Line Number

Enter the assigned reference number. The first number on each payroll must begin with 00001 and increase to the next higher number after each A (address) line is written.

Sequence Number

Enter the assigned reference number. The first number for a payee must begin with 1 and increase as additional A (address) lines are needed for that payee.

Cost Center

Enter the program cost account (PCA) or index that infers the appropriation number and fund number from which the payroll is paid.

Deduct Type

If there is a 401(k) deferred compensation plan deduction, enter one of the following: **D** (deferred), **L** (loan), or **B** (both deferred and loan) to indicate the type of 401(k) deduction.

Payee Sequence Number

For agency use only. This field is not required.

Net Amount

Enter the direct deposit or warrant amount (gross amount minus deductions).

Plan Identifier

Enter **402** if a 401(k) deferred compensation plan deduction is being made.

Employee Locator Number

For agency use only. This field is not required.

Deductions

Enter the amounts authorized or required to be deducted from the employee's compensation.

Exhibit 1.8: State of Texas Payroll Voucher (Supplemental – Ø23)

For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.

Exhibit 1.9: Payroll Detail Sheet (Reporting Deductions)

For a copy of this exhibit, contact Bobbie Mendez at:
<cpa.fiscal.management@cpa.state.tx.us>.

Availability and Delivery of Payroll Warrants

Availability of Payroll Warrants to Paying State Agencies

Applies to:

Each state agency or institution of higher education that has at least one state officer or employee who is paid on warrants issued by the Comptroller.

Discussion:

The following is derived from the policy document to amend the Comptroller's current administrative rule about payroll requirements, which may be found at 34 TEX. ADMIN. CODE § 5.41 (1999). Because the amendments have not yet been adopted, the following is not yet in effect as a formal rule.

A payroll warrant printed by the Comptroller must be available for pick up by the state agency on whose behalf the warrant is printed not later than the first workday after the Comptroller finishes preparing the warrant, unless that workday is before payday and no bailment contract between the agency and the Comptroller is currently in force.

The Comptroller may determine the place where a state agency picks up a payroll warrant. If the agency is not located in Austin, Texas, then the Comptroller may mail the warrant to the agency at a mutually agreed upon address.

Delivery of Payroll Warrants to Payees

Applies to:

Each state agency or institution of higher education that has at least one state officer or employee who is paid on warrants issued by the Comptroller.

Sources:

TEX. GOV'T CODE ANN. § 403.072(b)-(c) (Vernon 1998), §§ 659.081-659.083 (Vernon Supp. 2000).

Discussion:

The Comptroller is prohibited from paying the salary of a state officer or employee before the payday established by law. To help enforce this prohibition, state law prohibits a payroll warrant from being delivered to the payee of the warrant before payday. The Comptroller, however, is authorized to adopt rules so that the warrant can be ready for delivery on payday.

The preceding paragraph applies to all officers and employees whose compensation is paid on warrants issued or electronic funds transfers initiated by the Comptroller, not just to officers and employees employed by the Comptroller. The preceding paragraph applies regardless of whether a state officer or employee is paid monthly, twice-monthly, or every-other-week.

For many years, the Comptroller has entered into a bailment contract with each state agency. The contract allows the agency to pick up the agency's payroll warrants before payday on condition that the warrants are delivered to the payees on payday. The contract specifically prohibits the delivery of a warrant to the payee before payday. When the agency knows in advance that a particular payee will not be working on payday, the agency may mail the payee's warrant to the payee. The agency, however, must ensure that the payee does not receive the warrant before payday. The agency may authorize an agency employee to perform any action that the contract would require or authorize the agency itself to perform. The agency, however, is liable for any damage or loss caused by an employee's failure to comply with the contract. The agency shall take or cause to be taken appropriate disciplinary action against an employee who violates the contract.

A violation of the contract is certain to have occurred if a payroll warrant is presented to a bank or the Comptroller's treasury operations division for payment before payday. The division may not honor a warrant presented to the division for payment before payday. Therefore, the division will return the warrant.

Electronic Federal Tax Payment System

The federal government requires all employers to make federal tax deposit payments electronically effective January 1, 1995. These payments are made through the Electronic Federal Tax Payment System (EFTPS). EFTPS was created by the Department of the Treasury in 1995 to modernize tax payments by moving federal tax payments from a paper-based system to an electronic one.

The Comptroller has created a program to generate automated clearing house (ACH) credits to the Internal Revenue Service directly from each agency's payroll. Agencies may establish their tax deposit date for these payments. The Texas identification number 30003185995X01 may be used for federal income tax withholding payments and 13817984241X01 may be used for payments of amounts withheld under the Federal Insurance Contributions Act (social security and Medicare). Report SWAD 19133 is generated by the Comptroller for these payments.

The EFTPS provides an electronic system for reporting and paying federal tax deposits. EFTPS uses the Automated Clearing House, both debit and credit options, as the primary payment mechanism. For more information about the EFTPS process, see Part 203 of Title 31 of the Code of Federal Regulations, contact the EFTPS Help Line at (800) 555-4477, or go to <http://www.irs.ustreas.gov/plain/elec_svs/eftps.html>.

Supporting Documentation Requirements for Payroll Vouchers and Documents

Applies to:

The State Bar of Texas, the Board of Law Examiners, each institution of higher education, and every other department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state.

Discussion:

This topic is derived from the policy document to amend the Comptroller's current administrative rule about payroll requirements, which may be found at 34 TEX. ADMIN. CODE § 5.41 (1999).⁵ Because the amendments have not yet been adopted, the following is not yet in effect as a formal rule.

The Comptroller's legal authority to adopt rules concerning the supporting documentation requirements for payroll vouchers and documents is TEX. GOV'T CODE ANN. § 403.011 (Vernon Supp. 2000), § 403.071(h) (Vernon 1998), § 2101.035 (Vernon 2000). The purpose of the rules is to implement TEX. GOV'T CODE ANN. § 403.011(a)(14) (Vernon Supp. 2000), § 403.071 (Vernon 1998).

Definitions

The following definitions apply in the discussion of the supporting documentation requirements.

- **Appropriation year** means the accounting period beginning on September 1st and ending the following August 31st.
- **Casual or task employee** means an individual who is employed by an institution of higher education for a short period or a particular task.
- **Chief administrative officer** means the appointed or elected individual who is authorized by law to administer a state agency that is not headed by a governing body or the executive director or other individual with an equivalent title who administers a state agency headed by a governing body.
- **Classified position** means a position included in the position classification plan in Article IX of the General Appropriations Act.

⁵The main text includes changes made to the law by the Texas legislature during its 76th regular session in 1999.

- **Comptroller object code** means the four-digit code that indicates in USAS the type of expenditure made.
- **Document** has the meaning assigned to “voucher.”
- **Exempt position** means a position that is either listed in the GAA under a state agency’s schedule of exempt positions or exempted by the governor from the position classification plan.
- **FLSA** means the Fair Labor Standards Act of 1938.
- **GAA** means the General Appropriations Act.
- **Include** is a term of enlargement and not of limitation or exclusive enumeration. The use of the term does not create a presumption that components not expressed are excluded.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payroll document** means the type of document that a state agency submits to the Comptroller in the USAS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **Payroll transaction** means a state agency’s request to the Comptroller for the Comptroller to make one payment to one payee on behalf of the agency. A payroll document or payroll voucher always contains at least one payroll transaction.
- **Payroll voucher** means the type of voucher that a state agency submits to the Comptroller in the FACTS format when requesting payment of the compensation of state employees or certain other types of payments as required by the Comptroller.
- **Reimbursement payroll** means a reimbursement to an institution of higher education for a payroll expense that the institution has paid from a local fund.
- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.
- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.

- **Unclassified position** means a position that is neither a classified position nor an exempt position.
- **USAS** means the Uniform Statewide Accounting System.
- **USAS format** means the USAS format that a state agency uses to submit payroll documents to the Comptroller.
- **USPS** means the Uniform Statewide Payroll/Personnel System.
- **Voucher** means the paper or electronic request that a state agency submits to the Comptroller for the purpose of requesting the Comptroller to make a payment on the Comptroller's behalf.

Background

State law prohibits the Comptroller from drawing a warrant or initiating an electronic funds transfer to pay a claim against the state unless the Comptroller audits the claim.⁶ The Comptroller may audit the claim before or after the warrant has been drawn or the electronic funds transfer has been initiated.⁷ The Comptroller's proper use of sampling techniques to audit a claim satisfies the audit requirement.⁸

The Comptroller's payroll rule, which is located at 34 TEX. ADMIN. CODE § 5.41 (1999), does not currently specify the general responsibilities of state agencies and their officers and employees. The current rule also does not list the supporting documentation that a state agency must maintain in its files to justify the legality, propriety, and fiscal responsibility of each payment resulting from payroll vouchers and documents. The rule will be amended to reflect the following policies.

⁶TEX. GOV'T CODE ANN. § 403.071(a) (Vernon 1998).

⁷TEX. GOV'T CODE ANN. § 403.071(g)-(h) (Vernon 1998).

⁸TEX. GOV'T CODE ANN. § 403.011(a)(13) (Vernon Supp. 2000), § 403.079(a) (Vernon 1998).

General Responsibilities of State Agencies and Their Officers and Employees

The officers and employees of a state agency are responsible for:

- Being knowledgeable about Texas laws and rules concerning payroll expenditures; and
- Ensuring that the agency's payroll expenditures comply with those laws and rules; and
- Determining the agency's legal authority for making each payment that would result from a payroll voucher or document before it is submitted to the Comptroller; and
- Ensuring that the agency maintains necessary documentation for proving that each payment resulting from a payroll voucher or document is legal, proper, and fiscally responsible; and
- Ensuring that each payroll voucher or document complies with the processing requirements of USPS, if the agency uses USPS; and
- Ensuring that each payroll voucher or document complies with the processing requirements of USAS, if the agency does not use USPS; and
- Ensuring that each payroll voucher or document is approved and, if necessary, certified in accordance with Section 5.61 of Title 34 of the Texas Administrative Code.

An officer or employee of a state agency who has any doubts about the legality, propriety, or fiscal responsibility of any payment that would result from a payroll voucher or document of the agency may not submit the voucher or document to the Comptroller.

The chief administrative officer of a state agency is responsible for ensuring that the agency's officers and employees understand and comply with the preceding requirements. The chief administrative officer's failure to fulfill this responsibility does not, however, relieve those officers and employees from the obligation to comply.

The Comptroller's responsibility to audit a state agency's payroll vouchers and documents does not relieve the agency's officers and employees from the preceding requirements. Therefore, those officers and employees may not rely on the Comptroller's audit to prevent a questionable or invalid payment from being made or to discover or reverse an invalid payment after it has occurred.

Supporting Documentation For Payroll Documents

The Comptroller may require a state agency to make available to the Comptroller documentation to support the legality, propriety, and fiscal responsibility of each payment that results from a payroll voucher or document if the payment is made out of the agency's funds. The supporting documentation must be made available in the manner required by the Comptroller. The Comptroller may require the documentation to be made available during a post-payment audit, a pre-payment audit, or at any other time.

In addition to the requirements listed later for particular circumstances, the types of documentation that the Comptroller may require include:

- Personnel action forms; and
- Employee leave records; and
- Documentation about scheduled work hours for employees; and
- Documentation concerning overtime pay and compensatory time paid; and
- Documentation for authorized payroll deductions; and
- Authorizations for leveling of benefit replacement pay; and
- A direct deposit authorization form for each employee or, for a state agency that does not allow direct deposits for all or certain classes of employees, the agency's determination that direct deposit for those employees would cost more to the agency than paying them by warrant or that direct deposit for those employees would be impractical to the agency; and
- Documentation that verifies the social security numbers of officers and employees; and
- Documentation of eligibility to receive longevity pay, hazardous duty pay, bonuses, and special types of compensation (such as clothing allowances, housing allowances, lump sum payments of accrued vacation time, and lump sum payments of accrued vacation and sick leave), if the eligibility is not supported on a personnel action form; and
- Payroll detail for a payroll document that gives the gross pay, net pay and deductions for each payment for agencies submitting reimbursement payrolls.

The personnel action form that documents an action concerning a state employee must:

- Specify the action taken, e.g., merit salary increase, promotion, demotion, termination, reclassification, bonus; and
- Specify the name and social security number of the employee; and
- Specify the effective date of the action taken; and
- Specify the effective date of the employee's last merit salary increase; and
- Specify the effective date of the employee's last promotion; and
- Specify the position type of the employee before and after the action, which must be one of the following: classified position, exempt position, or unclassified position; and
- If the position for which the action is taken is a classified or an exempt position, specify for both before and after the action is taken:
 - The state classification job title of the employee; and
 - The state classification job number of the employee; and
 - The state classification salary of the employee; and
- If the position for which the action is taken is an unclassified position, specify for both before and after the action is taken:
 - The agency-defined job title of the employee; and
 - The agency-defined job classification number of the employee; and
 - The agency-defined job classification salary of the employee; and
- Specify the salary of the employee both before and after the action is taken, which may be expressed as an annual, monthly, or hourly rate; and
 - Specify the number of hours the employee is normally scheduled to work each week, both before and after the action is taken; and
 - Specify the employee type for both before and after the action is taken, which must be: (1) hourly, part-time, or full-time; and (2) temporary or regular; and
 - Specify whether the employee is subject to the overtime provisions of the FLSA, both before and after the action is taken; and

- Contain the original signature of an employee authorized by the employing state agency to approve personnel action forms for the agency; and
- Specify the date of the signature.

The supporting documentation for a state employee who takes leave without pay or whose salary is docked must:

- Specify the employee's name and social security number; and
- Show the beginning and ending dates of the leave or the period the salary is docked; and
- Specify the work schedule of the employee, which must include the days the employee is normally scheduled to work and the number of working hours on each of those days; and
- Specify whether the employee is subject to the overtime provisions of the FLSA; and
- Specify the number of leave hours taken or the number of hours for which the salary is docked.

The supporting documentation for a state agency's payment of any type of accrued leave or compensatory time to a state employee must:

- Specify the employee's name and social security number; and
- Specify the work schedule of the employee, which must include the days the employee is normally scheduled to work and the number of working hours on each of those days; and
- Specify whether the employee is subject to the overtime provisions of the FLSA; and
- Specify the type of leave or compensatory time being paid to the employee; and
- Specify the number of leave or compensatory time hours the agency is paying the employee.

If the state agency that currently employs a state employee chooses to contact each previous employer to verify the amount of longevity or hazardous duty lifetime service credit accrued by the employee during previous employments, then the supporting documentation for the verification must:

- Specify the name and social security number of the employee; and
- Provide the name of each previous employer under which the employee accrued lifetime service credit; and

- Provide the name of the employee at each previous employer who verified the amount of lifetime service credit; and
- Provide the date that each previous employer verified the amount of lifetime service credit; and
- Provide the beginning and ending dates of each employment for which the employee accrued lifetime service credit; and
- Provide the beginning and ending dates of any employment that required the employee to perform a hazardous duty; and
- Provide the beginning and ending dates of any period during which the employee took leave without pay; and
- If a position for which the employee accrued lifetime service credit was a classified or an exempt position, specify:
 - The state classification or exempt job title of the employee; and
 - The state classification or exempt job number of the employee; and
- If a position for which the employee accrued lifetime service credit was an unclassified position, specify:
 - The agency-defined job title of the employee; and
 - The agency-defined job classification number of the employee.

If a state agency that currently employs a state employee chooses to accept the amount of lifetime service credit shown for the employee on the records of the last state agency that employed the employee, then the supporting documentation in the current employer's records must contain a signed statement from the last agency specifying the amount of lifetime service credit for the employee as shown on that agency's records. The statement must provide the date of the signature.

If the state agency that previously employed a state employee no longer exists, then the current employing state agency may accept any reasonable evidence of the amount of lifetime service credit accrued by the employee while working for the defunct agency. The evidence may include data from retirement systems, personnel action forms, statements from the employee, payroll records, pay stubs, statements from others with knowledge about the employee's duties while working for the agency, and information from the records of any legal successor to the agency.

The supporting documentation for a state employee who voluntarily or involuntarily terminates employment with a state agency must:

- Specify the employee's last day of employment, which means the last day the employee was expected to work for the agency and does not include any day the employee was remaining on the agency's payroll to exhaust the employee's accrued vacation time balance; and
- Specify the number of hours worked on the last day of employment; and
- Specify the number of hours included in any lump sum payment to the employee for the accrued balance of the employee's vacation time; and
- If the employee is remaining on the payroll to exhaust the employee's accrued vacation time balance, specify the amount of that balance as of the last day of employment.

A state agency must maintain documentation in its files to support the legality, propriety, and fiscal responsibility of each payment resulting from a payroll voucher or document if the payment is made out of the agency's funds. The documentation must be maintained even if the Comptroller does not require the agency to make it available to the Comptroller.

A state agency's supporting documentation must satisfy both of the following requirements:

- The supporting documentation for a payroll voucher or document must be maintained in agency files at least until the end of the second appropriation year after the appropriation year in which the voucher or document is processed by USAS or USPS. For example, an agency would be required to maintain in its files throughout appropriation year 2000 supporting documentation for all vouchers and documents processed in appropriation years 2000, 1999, and 1998. Any state or federal statute, regulation, or rule that requires the documentation to be maintained in agency files for a longer period prevails over the preceding two sentences.
- The state agency whose funds are used to make a payment is responsible for maintaining the supporting documentation for the payment.

A state agency is solely responsible for complying with any requirement of the Comptroller for the agency to make supporting documentation available to the Comptroller. The Comptroller is not required to search the agency's files for the documentation, determine which documentation corresponds with which payroll voucher, document or transaction, or otherwise organize or sort the documentation. If the agency does not make supporting documentation for a particular payroll document, voucher, or transaction available to the Comptroller according to the Comptroller's requirements, then the Comptroller may reject the document, voucher, or transaction or deem any payment resulting from the document, voucher, or transaction to be unsubstantiated or erroneous.

The preceding supporting documentation requirements also apply to any supporting documentation that a state agency maintains electronically.

Reporting to the Human Resource Information System

Applies to:

The State Bar of Texas, the Board of Law Examiners, each institution of higher education, and every other department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state.

Sources:

34 TEX. ADMIN. CODE § 5.41(a)(2), (9)-(11), (14), (16), (18)-(19), (22), (j)-(l) (1999).

Discussion:

Definitions

The following definitions apply in this discussion of reporting to HRIS.

- **Casual or task employee** means an individual who is employed by an institution of higher education for a short time period or a specific task.
- **HRIS** means the human resource information system.
- **Include** is a term of enlargement and not of limitation or exclusive enumeration. The use of the term does not create a presumption that components not expressed are excluded.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payroll information** means the information concerning the type and amount of compensation earned by a state employee, deductions from the compensation earned by the employee, and the source of funding for the payment of compensation to the employee. The term includes other types of information that the Comptroller requires to be reported as payroll information.
- **Personnel information** means information about a state employee's job, compensation, or personal characteristics. The term includes other types of information that the Comptroller requires to be reported as personnel information.

- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.
- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.
- **USPS** means the Uniform Statewide Payroll/Personnel System .

Reporting requirements

The reporting requirements discussed below do not apply to a state agency that uses USPS.

A state agency shall report personnel information to HRIS if:

- A state employee is added to or removed from the agency's payroll; or
- The agency changes a state employee's compensation rate; or
- The agency changes a state employee's classification or job title; or
- The legal name of a state employee employed by the agency changes; or
- The social security number of a state employee employed by the agency changes; or
- A state employee of the agency goes on leave without pay or faculty development leave; or
- The home address of a state employee employed by the agency changes; or
- Deduction information concerning a state employee employed by the agency changes, if HRIS requires reporting of that information; or
- Other job or descriptive information concerning a state employee of the agency changes, if HRIS requires reporting of that information.

A state agency must ensure that HRIS receives its report of personnel information not later than the seventh day of the month after the month in which the change or event occurs that triggers the requirement for the agency to file the report.⁹ The report must be made in the manner, frequency, and form required by the Comptroller.

An institution of higher education shall report payroll information to HRIS. The agency's report must be complete not later than the seventh day of the month following the month covered by the report.¹⁰ The report must be made in the manner, frequency, and form required by the Comptroller. A report is complete only if:

- The report encompasses all the pay periods that end in the month covered by the report; and
- HRIS receives it by the deadline.

If the Comptroller detects an error in a state agency's report of personnel or payroll information, the Comptroller shall provide a description of the error to the agency. The agency shall then correct the error according to the Comptroller's requirements. The agency must correct the error not later than the seventh day of the month following the month in which the agency receives a description of the error.¹¹

⁹The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(j)(2)(B) (1999) would change the deadline to the ninth day of the month after the month in which the change or event occurs that triggers the requirement for the agency to file the report. Those amendments have not yet been adopted.

¹⁰The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(k)(2)(B) (1999) would change the deadline to the ninth day of the month following the month covered by the report. Those amendments have not yet been adopted.

¹¹The Comptroller's policy document to amend 34 TEX. ADMIN. CODE § 5.41(l) (1999) would add the following requirements. A state agency must correct a reporting error detected by the agency. The error must be corrected according to the Comptroller's requirements not later than the ninth day of the month following the month in which the agency detects the error. Those amendments have not yet been adopted.

Use of the Uniform Statewide Payroll/Personnel System

Applies to:

The State Bar of Texas, the Board of Law Examiners, and every other department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. This topic does not apply to an institution of higher education.

Sources:

34 TEX. ADMIN. CODE § 5.41(a)(2), (11), (14), (16), (18)-(19), (22), (n) (1999); TEX. GOV'T CODE ANN. § 2101.035(e) (Vernon 2000).

Discussion:

Definitions

The following definitions apply in this discussion of the use of USPS.

- **Casual or task employee** means an individual who is employed by an institution of higher education for a short time period or a specific task.
- **Institution of higher education** has the meaning assigned by TEX. EDUC. CODE ANN. § 61.003 (Vernon Supp. 2000).
- **Payroll information** means the information concerning the type and amount of compensation earned by a state employee, deductions from the compensation earned by the employee, and the source of funding for the payment of compensation to the employee. The term includes other types of information that the Comptroller requires to be reported as payroll information.
- **Personnel information** means information about a state employee's job, compensation, or personal characteristics. The term includes other types of information that the Comptroller requires to be reported as personnel information.
- **State agency** means a department, board, commission, committee, council, agency, office, or other entity in the executive, legislative, or judicial branch of Texas state government, the jurisdiction of which is not limited to a geographical portion of this state. The term includes the State Bar of Texas, the Board of Law Examiners, and an institution of higher education.

- **State employee** includes a state officer, a casual or task employee, and an individual whose employment with a state agency is conditional on the individual being a student.
- **USPS** means the Uniform Statewide Payroll/Personnel System.

Requirements

A state agency must:

- Use the standardized calculation function of USPS to calculate and otherwise generate the agency's payments of compensation to its state employees; and
- Use USPS to maintain the agency's personnel and payroll information.

A state agency is not subject to the preceding requirements if the Comptroller has temporarily exempted the agency from them.¹²

¹²An administrative rule currently says that a state agency is not subject to the requirements if the Comptroller has not yet allowed the agency to start using USPS. The rule does not yet reflect the Texas legislature's enactment into law of TEX. GOV'T CODE ANN. § 2101.035(e) (Vernon 2000) in 1997. See Act of May 28, 1997, 75th Leg., R.S., ch. 1035, §§ 80, 91, 1997 Tex. Gen. Laws 3845, 3864, 3868. Therefore, the main text reflects Section 2101.035(e) instead of the rule.