Government Compensation in California Program

Frequently Asked Questions

2015

Division of Accounting and Reporting

California State Controller's Office

Government Compensation in California (GCC) Report FAQs

- *Our district does not have any paid employees – Do I need to submit a GCC report?*
  - Yes – we require that governing officers are included in the report, even if they are unpaid. Enter the Department name (e.g. Board Member, Board of Directors), the Classification (i.e. Director, Trustee), and leave the remaining fields blank.

- *Do we need to include names on the report?*
  - No – names are not permitted.

- *When is it appropriate to identify an employee as an Elected Official?*
  - An employee is considered an elected official when they are publicly elected to office or appointed to fill out the remainder of a term. For example, if the board members of a special district are not elected to serve as a board member for that special district, but they were elected to serve as a board member for their city, the position would be listed as an elected official on the city report, but not the special district report.

- *If there is no Department name for an employee's position, what should I enter in that column?*
  - You can enter the name of the entity or type of activity performed. (i.e. ABC Finance Authority, Water, Fire)

- *If a position is held by two or more employees during the year but not at the same time, do I need to enter anything in the Multiple Positions Footnote filed?*
  - No – A multiple positions Footnote is only entered when an employee held two or more positions <u>concurrently</u> during the calendar year. If an employee was promoted or changed positions during the calendar year, only report information for the employee's position that was held at the end of the calendar year.

- *If there is no official salary range for the salaried employee's position, am I required to enter an annual salary minimum and maximum?*
  - No – it is acceptable to enter zeros if there is no official salary range for the employee's position.

- *What type of compensation is considered "Total Regular Pay?"*
  - This is the base salary paid to the employee that is associated with their position(s) held during the calendar year.

- *What if employee's wages are not subject to medicare taxes (Box 5 of W-2)?*
  - For an employee who held a position that did not have wages subject to medicare taxes, use the amount reported in Box 1 of that employee's W-2 and add back any deferrals and deductions that would have been medicare taxable.

  - For information on positions that are not subject to medicare taxes, refer to Internal Revenue Service Publication 15-A Employer's Supplemental Tax Guide at:

    https://www.irs.gov/pub/irs-prior/p15a--2015.pdf

  - For information on benefits not subject to medicare taxes, refer to Internal Revenue Service Publication 15-B Employer's Tax Guide to Fringe Benefits at:

    https://www.irs.gov/pub/irs-prior/p15b--2015.pdf

- *What is "Lump Sum Pay?"*
  - Lump sum pay is a one-time cash payment from the employer. (i.e. cash out of vacation time at the point of separation)

- *What does "Other Pay" include?*
  - Other pay includes, but is not limited to the following: car allowances, meeting stipends, incentive pay, bonus pay, hazard pay, bilingual pay, any other pay that is medicare taxable and not part of the base salary.

- *What should be entered in the Defined Benefit Plan column?*
  - In this column, enter the dollar amount that the employer contributed to the employee's defined benefit plan.

- *The Microsoft Excel template is not letting me paste data from another spreadsheet or allowing me to work with formulas – is it protected?*
  - Yes – the template is protected to preserve formatting. You can work with formulas in a separate Excel spreadsheet and copy and paste the final values to the report template. To do so, select the cells to be copied, right click the destination cell in the report template, and select "123" (Values) that is found under paste options. This will eliminate all formulas and formats associated with your separate working files.