



## Finance

POSTMASTER/FIELD GUIDE REVISION

### Employee Emergency Salary Issued Process

Effective November 24, 2005, Post Offices™ and postal retail units must follow new procedures to issue emergency salary to an employee. Also included is the grievance settlements prepayment process. As a result, the titles and descriptions for Account Identifier Codes (AICs) 554 and 754 must be modified.

The procedures below replace current policy and procedure (P&P) 119 and 120, but will be numbered as P&P 54.1. P&P 119 and 120 will be placed on reserve.

#### Postmaster/Field Guide

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[Insert policy and procedure (P&P) 54.1 to read as follows:]

#### Employee Emergency Salary Issuance - P&P 54.1

##### Procedure

##### Payroll Work or Leave Hours Adjustments

When an employee receives a salary check that is substantially less than the amount due, a payroll adjustment authorized by the postmaster, manager, or supervisor is required.

1. If the employee requests an emergency salary due to a salary check received that is less than the amount due, in addition to the payroll adjustment, the postmaster, manager, or supervisor must also complete an emergency salary authorization.
2. If the actual net amount cannot be determined for an emergency salary authorization, management may authorize an amount equal to 65 percent of the estimated gross as a guideline to calculate the net amount due.

Note: An interim emergency salary is not authorized for the following:

- Claims less than a full day of pay.
- Terminated employees.
- Equipment maintenance allowance (EMA).
- Employee business expense (EBE).
- Back pay awards.

Use the following table as a guideline:

If...	Was Emergency Salary Requested?	Use...	Process	AIC
An employee (non-rural carrier) receives a payroll check that is less than amount due...	Yes	PS Form 2240 top and bottom portion (in lieu of PS Form 1608). Enter the appropriate pay period and week.	Employee presents authorized PS Form 2240 to retail unit and is issued a no-fee money order for the authorized amount, PS Form 2240 is then submitted to the Scanning and Imaging Center (SIC).	554
	No	N/A	The supervisor enters the adjustment into the Time and Attendance Collection System in AdjustPay.	N/A
Rural carrier receives a payroll check that is less than amount due...	Yes	PS Form 2240-R and PS Form 1608. Enter the correct pay period. Note: On PS Form 1608, check off rural carrier payroll check less than amount due.	The employee presents the authorized PS Form 2240-R and PS Form 1608 to the retail unit. The retail unit issues a no-fee money order for the authorized amount and submits PS Form 2240-R and PS Form 1608 to the SIC.	554
	No	PS Form 2240-R only.	The employee's postmaster, manager, or supervisor submits PS Form 2240-R to the SIC.	N/A
Non-receipt of Salary Check	Yes	PS Form 1608. Note: On PS Form 1608, check the Salary Check Failed to Arrive on Due Date box.	The employee presents the authorized PS Form 1608 to the retail unit. The retail unit issues a no-fee money order for the authorized amount. PS Form 1608 is filed at the local retail unit. The employee reimburses the amount once he/she receives the payroll check.	754

#### Payroll Check Is Less than Amount Due (Non-Rural Carrier)

##### How to Complete PS Form 2240

When a payroll check is less than the amount due, PS Form 2240, *Pay, Leave, or Other Hours Adjustment Request*, must be used for payroll adjustment and to request an interim emergency salary. The postmaster, manager, or supervisor completes the PS Form 2240 as follows:

1. In the top portion of PS Form 2240, complete the following:

- Employee's name.
- Designation activity code.
- Base level.
- Finance number.
- Social Security number (SSN).
- Year.
- Pay period.
- Week number (1 or 2).
- Hour(s) to be adjusted.

- Signature of authorizer (postmaster, manager, or supervisor).
2. In the bottom portion (Emergency PS Form 2240 (in lieu of PS Form 1608), complete the following:
- Pay period.
  - Year.
  - Amount of emergency salary for the corresponding week (Week 1 or Week 2).
  - Total amount to be issued (should not exceed 65 percent of the estimated gross amount due).
  - The Unit Number of the issuing retail unit (10-digit Unit ID).
  - Date of issue.
  - Authorizer's (employee's postmaster, manager, supervisor) printed name and phone number.
  - Signature of authorizer and date.

#### How to Issue Emergency Salary for One Week of a Pay Period

If an emergency salary is issued for 1 week of a pay period, the postmaster, manager, or supervisor performs the following:

1. Completes one PS Form 2240 including the bottom portion of the form (in lieu of PS Form 1608) Emergency Salary Authorization section.
2. Enters the amount of emergency salary to be issued in the appropriate week (Week 1 or Week 2).
3. Enters the total amount of the emergency salary issued in the total amount for pay period.

*Note:* An amount must be entered in the Week and the Total box.

#### How to Issue Emergency Salary for Both Weeks of a Pay Period

If emergency salary is issued for *both* weeks of a pay period, follow these steps:

1. The postmaster, manager, or supervisor completes one PS Form 2240 for Week 1 and another PS Form 2240 for Week 2. On the Week 2 PS Form 2240:
  - a. Complete the bottom portion of the form (in lieu of PS Form 1608), Emergency Salary Authorization section.
  - b. Enter the amount of emergency salary to be issued for each week (Week 1 and Week 2).
  - c. Enter the total amount of emergency salary issued in the total amount for pay period.

*Note:* An amount must be entered in each Week and Total box.

2. The employee presents the completed PS Form 2240 to a Post Office or postal retail unit and signs the bottom portion of the form (Emergency Salary Authorization) at the time the emergency salary is received from the Post Office or postal retail unit.
  3. The Post Office or retail unit performs the following tasks:
    - a. Issues the employee a no-fee postal money order for the amount authorized on the bottom portion of the PS Form 2240.
    - b. Enters the amount issued into AIC 554, Payroll Adjustment Payment Issued.
- POS ONE offices must use the correct system-driven process and enter the employee's name, Social Security number, pay period-year, and amount.
  - Integrated retail terminal (IRT), Electronic Money Order Voucher Entry System (eMOVES), and small Post Office reporting tool (SPORT) offices must enter the employee's Social Security number, pay period-year, and amount.
    - c. Submits PS Form 2240 to the Scanning and Imaging Center.

*Note:* The Post Office that issues the no-fee money order must ensure that the employee name, Social Security number, and amount are entered into their reporting system (POS ONE, IRT, MOVES, SPORT). If the employee's information and valid SSN is not entered, the amount will be expensed to the unit's finance number and Unit ID.

#### Rural Carrier Payroll Check Is Less than Amount Due

When a payroll check for a rural carrier is substantially less than the amount due, PS Form 2240-R and PS Form 1608 (November 2005) must be used to request an interim emergency salary.

1. The postmaster, manager, or supervisor completes PS Form 2240-R, *Rural Pay or Leave Adjustment Request*, as follows:
  - Name of rural carrier.
  - Finance number.
  - Social Security number.
  - Designation activity code.
  - Route number.
  - FLSA.
  - Year.
  - Pay period.
  - Hour(s) to be adjusted.
  - Signature of authorizer (postmaster, manager, or supervisor).
2. The employee's postmaster, manager, or supervisor also completes PS Form 1608, *Emergency Salary Authorization and Receipt*, as follows:
  - Employee name.
  - Social Security number.
  - Pay period.
  - Year.
  - Unit ID of the office issuing the emergency salary.
  - Position.
  - Pay location.
  - Date of issue.
  - Check off appropriate box.
  - Amount of emergency salary to be issued, numeric and written (not to exceed 65 percent of the estimated gross amount due).
  - Serial number of money order issued.
  - Authorizer's (employee's postmaster, manager, or supervisor) signature.
3. The rural carrier presents a completed PS Form 2240-R and PS Form 1608 to a Post Office or postal retail unit. The rural carrier signs and dates PS Form 1608 at the time the emergency salary is received from the Post Office or retail unit.

- 4. The Post Office or postal retail unit performs the following tasks:
  - a. Issues the employee (rural carrier) a no-fee postal money order for the amount authorized on PS Form 1608 and enters the money order number on the form.
  - b. Enters the amount issued into AIC 554, Payroll Adjustment Payment Issued.
- POS ONE offices must use the correct system-driven process and enter the employee's name, Social Security number, pay period year, and amount.
- IRT, eMOVES, and SPORT offices must enter the employee's Social Security number, pay period year, and amount.
  - c. Submits PS Form 2240-R and the PS Form 1608 to the Scanning and Imaging Center.

*Note:* The Post Office that issues the no-fee money order must ensure that the employee name, Social Security number, and amount are entered into the reporting system (POS ONE, IRT, eMOVES, SPORT). If the employee's information and valid SSN is not entered, the amount will be expensed to the unit's finance number and Unit ID.

**Non-Receipt of Salary Check**

When an employee does not receive a salary check, the office must use PS Form 1608 to request an interim emergency salary.

1. The postmaster, manager, or supervisor completes PS Form 1608 as follows:
    - Employee name.
    - Social Security number.
    - Pay period.
    - Year.
    - Unit ID of the office issuing the emergency salary.
    - Position.
    - Pay location.
    - Date issued.
    - Check off appropriate box.
    - Authorized local emergency payment amount to be issued, numeric and written (use net amount from the Payroll Register).
    - Authorizer's (employee's postmaster, manager, or supervisor) signature.
  2. The employee presents a completed PS Form 1608 to a Post Office or postal retail unit and signs and dates the form at the time the emergency salary is received from the Post Office or postal retail unit.
  3. The Post Office or retail unit performs the following tasks:
    - a. Issues the employee a no-fee postal money order for the amount authorized on PS Form 1608, and enters the money order number on the form.
    - b. Enters the amount issued into AIC 754, Authorized Emergency Salary Issued, on PS Form 1412, *Daily Financial Report*. (POS ONE offices must use the correct system-driven process and enter the employee's Social Security number and amount).
    - c. Maintain a master control in the unit with the employee's name, date, and amount issued, and files PS Form 1608 locally. *Do not forward PS Form 1608 to the Scanning and Imaging Center.*
- Note:* The Post Office that issues the no-fee money order must ensure that the employee name, Social Security number, and amount are entered into the POS ONE system. If the employee's information and valid SSN are not entered, the amount will be expensed to the unit's finance number and Unit ID.
4. Once the employee receives the payroll check, the employee must reimburse the amount issued to the Post Office or retail unit. The Post Office or retail unit performs the following tasks:
    - a. Enters the reimbursed amount into AIC 354, Authorized Emergency Salary Cleared, on PS Form 1412, *Daily Financial Report*.
    - b. Issues a PS Form 3544, *Receipt for Money*, or system-generated PS Form 3544 to the employee.
    - c. Updates the master control with the date and amount paid under the employee's name.

**Grievance Settlement Prepayment**

In the event that an employee is not paid within 60 days after submission of all the necessary grievance settlement paperwork, management may authorize an interim emergency salary equal to 65 percent of the net amount due, as long as the adjustment is for less than 80 hours.

If the Employee...	May Emergency Salary Be Requested?	PS Form	Process	AIC
Is due a payment for grievance settlement within 60-days	No	Appropriate documentation as required by Compensation.	The postmaster, manager, or supervisor submits the appropriate documentation as required by Compensation Letter 2004-050.	N/A
Does not receive payment within 60 days after the grievance, a settlement is submitted to ASC and the claim is for less than 80 hours. <i>Note:</i> A grievance prepayment exceeding 80 hours cannot be issued locally.	Yes	Appropriate documentation as required by Compensation and a PS Form 1608 authorized by the postmaster, manager, or supervisor. <i>Note:</i> On PS Form 1608 check off salary check failed to arrive on due date.	Postmaster, manager, or supervisor ensures the proper documentation is submitted as required by Compensation Letter 2004-050. The employee presents the authorized PS Form 1608 to the retail unit and is issued a no-fee money order for the authorized amount. The local retail unit files the PS Form 1608. The employee reimburses the amount once the grievance settlement check is received.	754
Does not receive payment within 60 days after the grievance settlement is submitted to ASC and the claim is for 80 hours or more	No	Appropriate documentation as required by Compensation.	The postmaster, manager, or supervisor submits the appropriate documentation as required by Compensation Letter 2004-050.	N/A

To request a grievance prepayment for settlements greater than 80 hours, the authorizing manager or supervisor must send an electronic mail request to Eagan Grievance-Prepay or submit written notification to the following address:

US POSTAL SERVICE PAYROLL SERVICES BRANCH  
 PL 9631 EAGAN ASC  
 2825 LONE OAK PKWY  
 EAGAN MN 55121-9631

e-mail: [eagan.grievance.prepay@usps.gov](mailto:eagan.grievance.prepay@usps.gov)

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[Delete the text of policy and procedure (P&P) 119 and 120 and place P&P 119 and 120 on reserve.]

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**Account Identifier Code and General Ledger Account Crosswalk**

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[Revise AIC 554 to read as follows:]

AIC	Master Title	General Description	GLA	FPR	Revenue
554	Payroll Adjustment Emergency Salary Issued	Emergency salary issued to an employee for payroll adjustment, this is collected through the Automated Salary Advance Collection (ASAC) system. Requires PS Form 2240, <i>Pay, Leave, or Other Hours Adjustment Request</i> .	13411554	N/A	No

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[Revise AIC 754 to read as follows:]

AIC	Master Title	General Description	GLA	FPR	Revenue
754	Authorized Emergency Salary Issued	Authorized emergency salary issued to an employee due to non-receipt of payroll check. Requires PS Form 1608, <i>Emergency Salary Authorization and Receipt</i> . <i>Note:</i> Local management is responsible for the collection of the outstanding emergency salary issued.	13412754	N/A	No

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We will incorporate these revisions into the next printed edition of the *Postmaster/Field Guide*. The online version is accessible on the Postal Service Intranet.

- Go to <http://blue.usps.gov/finance>.
- Under "Other Links," click on *Accounting*.
- Under "What's New with Accounting Services," click on *Postmaster/Field Guide*.

(The direct Web site address is <http://acs/pubs/pmfg.php>.)

— Payroll Accounting and Revenue and Field Accounting, Finance, 11-24-05

NOTICE

### Form W-5 Renewal

Form W-5, *Earned Income Credit Advance Payment Certificate*, which allows eligible employees to receive advance payment of their earned income credit, must be renewed for 2006. All certificates currently in effect expire at the end of the calendar year and must be renewed by submitting a new Form W-5 as soon as possible.

In order to ensure that these new Forms W-5 will be effective at the beginning of calendar year 2006, personnel offices must receive the Form W-5 by no later than December 17, 2005, which is the beginning of the second week of pay period 26. This will ensure that the information on the form will be effective as soon as possible in the new calendar year. Please note that Internal Revenue Service (IRS) regulations specifically prohibit any retroactive changes or additions to the information submitted on the original Form W-5. Any changes, corrections, or additions to a Form W-5 require submission of a new form.

*Reminder:* Personnel offices are reminded that (1) employees are responsible for timely submission of their Form W-5 and (2) IRS regulations mandate that all employers submit copies of all Forms W-5 received from their employers. Personnel offices must mail one copy of Form W-5 in a separate envelope marked "FORM W-5 FOR IRS" in the lower left-hand corner of the envelope to the following address:

ATTN CONTROL SECTION  
EAGAN ACCOUNTING SERVICE CENTER  
2825 LONE OAK PKWY  
EAGAN MN 55121-9611

The Control Section in Eagan will forward the forms to the IRS.

— Payroll,  
Finance, 11-24-05

NOTICE

### Procedures for Existing Express Mail Corporate Accounts

Effective December 5, 2005, Post Offices<sup>TM</sup> and retail postal units using the Electronic Money Order Voucher Entry System (eMOVES) or the Small Post Office Reporting Tool (SPORT) will no longer send PS Form 3544, *USPS Receipt for Money or Services*, for Express Mail<sup>®</sup> Advance Deposits (AIC 055) to the District Expedited Services office. The entry will be transmitted electronically to the Electronic Marketing Reporting System (EMRS).

Post Offices and retail postal units must follow these procedures for advance deposit transactions:

**Advance Deposit - eMOVES and SPORT Offices**

- Use AIC 055, Express Mail Advance Deposits, to report funds held for trust.
- Use AIC 752, Cash Remitted Final, to report funds remitted to bank.

*Note:* The District Expedited Services office will no longer enter PS Form 3544 data for Express Mail corporate accounts into EMRS.

— Revenue and Field Accounting,  
Finance, 11-24-05

NOTICE

### Use of Reason Codes in Conjunction With AIC 247/647, Financial Difference Overage/Shortage

Effective November 24, 2005, all Post Offices<sup>TM</sup> and postal retail units must use a reason code when entering an amount to AIC 247, Financial Difference Overage, or AIC 647, Financial Difference Shortage. The table below contains a complete list of authorized reason codes and their respective descriptions.

Reason Code Number	Reason Code Description
01	Bank Discrepancy
02	1412 Discrepancy
03	Credit/Debit Card
04	Money Order
05	Stock Difference
06	Stamps by Mail
07	Burglary/Robbery
08	Fire/Flood
09	Grievance Unresolved
10	Grievance Settlement
11	Cash Transfer
12	Employee Credit Shortage (Uncollectible)
13	Other (Explain)

— Revenue and Field Accounting,  
Finance, 11-24-05

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