



Imputed Income

Employers are required to impute income on the value of employer-provided group term life coverage, as well as spouse and/or dependent coverage. To retrieve the Imputed Income report, go to the Reports tab and download. These are reports generated by the GaBreeze system and delivered to the "Your Reports – Download Reports" tab to allow agencies to take action on the information.

Imputed Income Reports:

- Imputed Income – This report reflects Imputed Income amounts. It contains Employee and Spouse Life imputed income amounts that have changed since the prior weeks file.
- Annual Imputed Income – This report contains Imputed Income amounts following annual enrollment for the next plan year. An annual full file of all Employee and Spouse Life imputed income amounts are reflected.
- Annual Inactive Imputed Income – This report contains employee's who have had imputed income while they were inactive during the year (i.e. anyone on an unpaid leave who paid for Employee Life and/or Spouse Life on an after tax basis through the direct billing and payments process).

For the weekly Imputed Income reports, agencies can select just a single week or multiple weeks. If multiple weeks are selected, they will be combined into one download file. Agencies that process monthly payrolls may want to wait until the end of the month once all the weekly reports have been posted, then select all reports and download them as one file to process. Agencies could also opt to download each weekly report individually as they become available and update the payroll system rather than waiting until the end of the month. The recommended approach would be to process each week's files and if there are issues work through them well in advance of the pay run. For the annual reports, agencies should only select one report at a time to download.

There are two way agencies can process the reports after downloading from the GaBreeze Web site.

- Automatically import the reports into another system. For example, you may want to import reports directly into your payroll system. You should work with your payroll vendor to determine if their system supports importing comma delimited files.
- The other option is to import the downloaded report into the GaBreeze Reporting Tool which will automatically take care of formatting the report. Once it is imported into the tool, it will be easier to view and manually enter data from the report into your HR or Payroll System. Note: when using the GaBreeze Reporting Tool, it will prompt upon opening if it is okay to enable macros. Select "Enable Macros."

It's recommended that agencies create one local folder for each report type that can be downloaded to store the files that have been downloaded from the GaBreeze site. Agencies should also use the following naming standard for the files:

- Weekly Imputed Income Report - ImptIncm-MMDDYYYY.txt
 - Annual Imputed Income Report - AnnlImptIncm-MMDDYYYY.txt
 - Annual Inactive Imputed Income Report - AnnlInacII-MMDDYYYY.txt
- Substitute the MMDDYYYY with the current date.

The following is the schedule agencies can expect to find the reports available on the site.

- Weekly reports will be available by 12:00 pm ET Friday.
- Annual reports will be scheduled as part of annual enrollment processing.

Imputed Income Report Layout

| Data Element | Format | Description |
|------------------|-----------|---|
| Agency/Group ID | CHAR(10) | This will be the same as Department Code for some agencies and an Agency Group ID for agencies with regions. |
| Department Code | CHAR(10) | This is Agency ID |
| Mail Drop | CHAR(30) | Enveloped in Double Quotes |
| SSN | CHAR(11) | Format 999-99-9999 includes '-' |
| Employee ID | CHAR(15) | Positionally required, provide space if none exists Enveloped in Double Quotes For agencies who have an Employee ID they should provide it, otherwise provide a value of space. |
| Instruction Code | CHAR(6) | DBPIMP – Employee and Spouse Imputed Income Combined |
| Earnings Amount | NUMR(5.2) | Total imputed income amount that was missed during the year while the person was on an unpaid leave. This calculation will subtract out the first \$50,000 for Employee Life Insurance and then determine the imputed income on the remaining amount. It will also include any imputed income that was missed for Spouse Life Ins as well. (Explicit Decimal; Example 12345.67). |

- **Searching for Reports** - The site will allow for agencies to search for reports based on Report Type, Year and Month.
- **Report Storage** - The GaBreeze site will retain reports for up to 24 months. Agencies should keep copies on a local secure server if they need history for more than 24 months.

Need Help?

If you need help navigating the GaBreeze Employer Web site or have questions about any of the features described in this job aide, you can contact the SPA Team at 1-888-968-0490, or 404-656-2730 if calling within the metro-Atlanta area, Monday through Friday, 8:00 a.m. to 4:30 p.m. Eastern Time.



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