JOHN WAIHEE
GOVERNOR

RUSSEL S. NAGATA
COMPTROLLER

JAMES H. YASUDA
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P. O. BOX 119
HONOLULU, HAWAII 96810-0119

March 19, 1990

COMPTROLLER'S MEMORANDUM NO. 1990-8

TO: Heads of Departments and Agencies

ATTN.: Fiscal Offices

FROM Russel S. Nagata, Comptroller

SUBJECT: Post-Death Payroll Payments

In our Memorandum No. 1989-13 dated May 26, 1989, detailed instructions were provided for procedures on compensation payments after the death of a State employee. Those procedures were issued to ensure conformity with technical reporting requirements of the Internal Revenue Service.

In practice, the procedures have revealed the need for a few additional instructions that are relatively simple, but important to the over-all process. These additional instructions are as follows:

(1) Standard vendor codes. For payments vouchered to "EMPLOYEES RETIREMENT SYSTEM" and "DIRECTOR OF FINANCE, STATE OF HAWAII", under the general instructions in Memorandum No. 1989-13, the standard vendor codes to be used on related vouchers are:

(a)	105100-01	DIRECTOR OF FINANCE STATE OF HAWAII A/C PAYROLL FICA TAX
(b)	200280-00	EMPLOYEES RETIREMENT SYSTEM OF THE STATE OF HAWAII

(2) Payees of net compensation. For payments vouchered to payees of net compensation under the general instructions in Memorandum No. 1989-13, payee-names are to be entered in one of the following forms:

(a) When the payee is the estate of the deceased employee:

ESTATE OF JAMES DOE, DECEASED

(b) When there is one designated beneficiary:

JANE DOE, DESIGNATED BENEFICIARY OF
JAMES DOE, DECEASED

(c) When there are joint designated beneficiaries:

JANE DOE & MARY SMITH, DESIGNATED BENEFICIARIES
OF JAMES DOE, DECEASED

(3) Extra copy of voucher. An extra copy of each summary warrant voucher submitted under the general instructions in Memorandum No. 1989-13 should be included with the original; after pre-audit and processing of the voucher, we will send the extra copy to the Employees' Retirement System (ERS). ERS needs this payment information to process any death benefits claims that may be applicable.

(4) Addressing of vouchers. All summary warrant vouchers for post-death payroll payments should be clearly addressed to the attention of Central Payroll.

If there are any staff questions on these additional instructions, your staff may call our Central Payroll staff.

RUSSEL S. NAGATA
Comptroller