



## USPS-R Calendar Year-End 2020 Checklist

This procedure outlines the steps to be taken to close the USPS-R calendar year-end. This checklist should be followed to complete the Calendar Year End closing procedures.

### **Process any Life Insurance payments (Formerly NC1)**

Be sure to process the Life Insurance pay type for life insurance premiums over \$50,000 before your last payroll of the calendar year.

**1. \_\_\_\_\_ Go to Payroll//Future**

**A) Click Create**

**B) Choose Life Insurance Premium from Pay Type dropdown**

**C) Populate remaining fields and click Save**

See the chapter called **Life Insurance Premium** in the USPS Manual. <https://wiki.ssd-ohio.org/display/uspsrdoc/Life+Insurance+Premium>

If the Life Insurance Premium pay type was not used on or before last pay of the year, this can be handled through Core/Adjustments to update total and taxable fields on all necessary records. However, using this method is not preferable, because the employee will owe city tax for the Life Insurance Amount not paid through the system. This will be reflected when the employee files their taxes with the city.

**D) Go to Core/Adjustments click Create**

**E) Find the Employee**

**F) Under the Payroll Item dropdown choose the 001 record**

**G) Under Type choose Life Insurance Premium**

**H) Enter in a Transaction Date**

**I) Enter in the Amount of the Life Insurance Premium**

**J) A Description can be entered (optional)**

**K) Click Save**

**NOTE:** This will update the Federal, State, City, OSDI and Medicare total and taxable gross figures for W2 reporting purposes.

Use **Core/Adjustments** to manually add the Medicare **Amount Paid**- (board will need to pay for both Employee and Employer portion of Medicare and employee can reimburse the district if board desires.)

**L)** Go to **Core/Adjustments** click **Create**

**M)** Find the **Employee**

**N)** Under the **Payroll Item** dropdown, choose **Medicare Tax 692**

**O)** Under **Type** choose **Amount Withheld**

**P)** Enter in a **Transaction Date**

**Q)** Enter in the **Amount** owed for **employee and employer Medicare** for the Life Insurance Premium. (board will need to pay both employee and employer share and employee can reimburse the district if the board desired.)

**R)** A **Description** can be entered (optional)

**S)** Click **Save**

**NOTE:** Medicare withholding will be updated on the W2 Report. Can run W2 Report and Submission to verify

If many NC1 adjustments need to be entered via **Core -> Adjustments**, then

[AdjustmentJournal\\_Mass\\_Load - NC1 Mass Load.csv](#) can also be used. *Please contact HCC for this .csv file template.*

The **PREFERRED** method for entering NC1 adjustments is through Future Pay using **Utilities > Attendance/Absence Import**.

### **Processing Life Insurance Payment Through Payroll**

- Using the PAYROLL/PAYROLL PAYMENTS - CURRENT or PAYROLL/PAYMENTS-FUTURE program, the amount should be entered using a pay type of Life Insurance Premium. This pay type represents one kind of non-cash earnings for the employee.
- If the district has many NC1 adjustments, then they can use the **NC1 Attendance Upload sample.csv upload template**. *Please contact HCC via a help desk ticket*, and we will send that to you.
- This pay type will be treated differently for taxation purposes. Using this non-cash earnings amount, the tax amounts for Medicare and Social Security will be calculated during the Initialization of the pay and PAYROLL PAYMENTS - CURRENT program.
- No Federal, State, or OSDI tax amounts will be calculated. All of these will be treated according to the federal rules. The software provides the ability to withhold city tax on non-cash earnings. This can be activated by checking the "Tax Non Cash Earn" field on the city tax record in the CORE/PAYROLL ITEM CONFIGURATION screen.
- Complete the payroll.

- The non-cash earnings amount will not be included in the gross pay amount, nor in the gross totals found on Pay Report or REPORTS/PAY AMOUNT SUMMARY REPORT OPTIONS. However, the non-cash earnings amount is being included in the adjusted gross figure because the amount is considered part of the taxable gross even though no tax is being withheld on it. Both the Pay Report and REPORTS/PAY AMOUNT SUMMARY REPORT OPTIONS will provide a total figure of all non-cash earnings in the total section. This extra total will help with balancing.

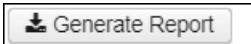
### Month-End Closing

#### 2. \_\_\_\_ Verify that the following items were completed during your last payroll:

- SERS Per Pay Report
- SERS monthly payments as required.
- All "new" SERS employees have been reported as new hires. (Reports->SERS New Hire Report)
- STRS Report
- All "new" STRS employees have been reported as new hires. (Reports->STRS New Hire Report)
- Balancing the payroll account when the statement is received from bank (Payments -> Check Register).
- Outstanding Checks Report has been generated
- Benefit Accrual (BENACC) has been run for December

### Quarter-End Closing

#### 10. \_\_\_\_ Run Quarter Report-Go to Reports/Quarter Report

- A) **Year**-Default is the current year. Can be changed is desired using dropdown.
- B) **Quarter**-Current quarter should be defaulted. Can be changed if desired using dropdown.
- C) **Sort By**-Default is **Employee Name**. Can be changed if desired using dropdown.
- D) Click 

In the "Totals" section of **Quarter Report**, the gross and adjusted gross should balance using a manual calculation.

$$\text{Gross} - \text{Annuities} = \text{Adjusted gross calculated}$$

**NOTE:** The Adjusted gross calculated should equal the Calculated Adjusted Gross amount from Quarter Report. This should be true for all adjusted gross figures in the "Totals" section.

All Payroll Items for the quarter should equal the total Payroll Items showing on Quarter Report. Be sure to verify the electronic transfers of Federal and Medicare payments as well. This should be true for every Payroll Item code.

**NOTE:** If the district has an employee who makes greater than \$200,000.00, then the Medicare deduction for the employee only increases by an extra 0.9% for the wages in excess of \$200,000. This will NOT be indicated on the Quarter Report, and the district will need to manually adjust for that. SSDT is looking at this improvement for next calendar year.

The total gross showing on Quarter Report should equal the total of all payroll clearance checks created during Payroll Posts for the quarter.

11. \_\_\_\_ It is recommended that you balance the **W2 Report** at least quarterly to minimize problems at calendar year-end.

A) Go to **Reports/W2 Report and Submission**

B) **Output Format** - Choose **Report**

C) **Format** - Choose from dropdown

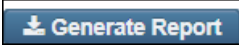
D) **Report Title** - Default is **W2 Report**-can be changed if desired

E) **Federal ID Number** - Defaults from Organization

F) **State ID Number** - Defaults from Organization

G) **Kind of Employer** - Choose from dropdown

H) **Report Year** - Defaults to current calendar year

I) Click  **Generate Report**

12. \_\_\_\_ View **W2 Report** check for any errors on the report. If errors are discovered, check employees that had exception processing during the quarter such as voided checks, error adjustments, or manual changes in **Core > Adjustments**. The **Audit Trail report** can be useful in identifying these problems Clean up error and re-run **W2 Report and Submission**

13. \_\_\_\_ Complete and balance the **W2REPT Reconciliation Worksheet** for the quarter following the directions on the Worksheet.

14. \_\_\_\_ Balance the **Payroll Item** totals (taxes and annuities) on the **W2 Report** with the totals from the **Outstanding Payables** reports from the quarter.

15. \_\_\_\_ Balance the gross amounts on the **W2 Report.TXT** report with **Pay Reports** for the quarter

**NOTE:** These amounts may not balance due to the way **W2 Report** handles certain amounts.

Items that affect balancing between W2 Report and Quarter Report:

Dependent care benefits over limit (5000.00/or married filing separate-2500.00)

Fringe Benefits

Medicare pickup amounts

Taxable third party sick pay

Use of company vehicle  
Employee expense reimbursements paid through warrant

16. \_\_\_ Go to **Processing/Outstanding Payables** and verify that there are no outstanding Payroll Item amounts

The screenshot shows a web interface for generating payroll reports. At the top, there are tabs for 'Payroll by Item Type', 'Payroll by Item Class', 'Payroll by Item Full Detail', and 'Payroll Adjustments'. Below the tabs is a 'Select Payroll Cycles' section with an 'Available' list (None, Every Payroll, Monthly, Quarterly) and a 'Selected' list. A 'Payable Reports' button is visible. Below this is a search bar and 'More' and 'Reset' buttons. The main area contains a table with the following columns: Name, Code, Employee Amount, and Employer Amount. The table is currently empty.

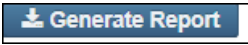
17. \_\_\_ The total of all board paid amounts (if tracked on the system) should equal the total of all warrant checks to the vendor or Payees.

18. \_\_\_ Complete and file any required quarter-end submission forms.

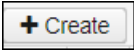
19. \_\_\_ For city withholdings, take the total gross times the percentage to be sure the tax withheld and submitted are correct.

**NOTE:** Mobile employees could cause discrepancies.

20. \_\_\_ Go to **Reports/ODJFS Report**

- A) **Year** - Defaulted to current year
- B) **Quarter** - Defaulted to current quarter
- C) **Sort By** - choose sorting option from dropdown
- D) Click 

21. \_\_\_ Check all totals (wages and weeks) carefully for accuracy. If necessary, adjustments can be made in **Core/Adjustments**

- A) Go to **Core/Adjustments**
- B) Click 
- C) Find the employee by typing in a few characters of first or last name or id
- D) Under Type choose from the dropdown ODJFS Weeks or ODJFS Total Gross


E) Enter or choose from the calendar a Transaction Date

F) Enter in the number of weeks/wages needed in the Amount field

G) A Description can be entered if desired

H) Click 

22. \_\_\_\_ When all data is correct, run Report/ODJFS Report again and select.



**NOTE:** Save the file to your desktop or a folder of your choosing and then securely upload these files to the ShareBase link that HCC will provide to you. **HCC will send the email with the link information, similar to what has been sent for prior quarter ends.**

### W2 Processing

23. \_\_\_\_ Go to **Core/Payroll Item Configuration**. Check **W2 abbreviations** on all city Payroll Item Configuration records.

24. \_\_\_\_ In **Core/Payroll Item Configuration** - If you have any employees who have certain cities that require the tax information be filed electronically, HCC can submit this data on your behalf. Ensure the **Tax Entity Codes** are on the respective **Payroll Item Configuration** city tax records.

**NOTE:** The specific city information cannot be filed electronically unless the tax entity code is present.

25. \_\_\_\_ In **Core/Payroll Item Configuration** - For any cities using either the **Regional Income Tax Agency (RITA)** to report city tax information, verify the **Tax Entity Code**, the appropriate **RITA three-digit code**, and **RITA description** are entered on the city **Payroll Item Configuration** record. Contact RITA or CCA to obtain the entity codes.

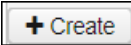

26. \_\_\_\_ Contact HCC regarding any other cities which may require electronic reporting and are not setup.

27. \_\_\_\_ In **Core/Payroll Item Configuration** - Ensure the **OSDI four-digit code** appears first in the W2 abbreviation field in Payroll Item Configuration, **followed by the school name** if there is space. **The four-digit code OSDI code is required on the W2.**

28. \_\_\_\_ Using the **Core/Adjustments** option make any necessary changes to the **YTD gross, YTD taxable gross**, on the 001 Federal Payroll Items for the W2 forms. Sources of these changes may be fringe benefits, life insurance costs, adoption assistance, third party pay, or a leased vehicle. See supporting documents for details.

29. \_\_\_\_ If an employee has reportable dependent care information that needs to appear in Box 10 of the W2 form, there are two ways of reporting:

**If not entered with payroll during the year, enter the Dependent Care amount by going to Core -> Adjustments.**

- A) Click 
- B) Find the **Employee** by typing in a few characters of the first or last name or id
- C) Under **Payroll Item** from the dropdown, choose **Federal Tax, Code:001**
- D) Under **Type**, choose **Dependent Care**
- E) Enter or choose a **Transaction Date** from the calendar
- F) Enter in the **Amount** for Dependent Care
- G) A **Description** can be added if desired
- H) Click 

**OR:**

If the **DPCARE Payroll Item** has been used during normal payroll processing no further action is necessary.

**NOTE:** Questions on whether the dependent care is reportable or not should be directed to your district legal adviser.

**30. \_\_\_\_** If you are notified of a **Third Party payment** and it is **taxable**, you will need to enter the appropriate Adjustments for Total Gross and Taxable gross.

- A) Go to **Core/Adjustments**
- B) Find the **Employee**
- C) Choose the **Payroll Item** from the dropdown
- D) Choose the **Type -Total Gross**
- E) Enter or choose a **Transaction Date**
- F) Enter in the **Amount** of the Third party Pay
- G) A **Description** can be added (optional)
- H) Click **Save**
- I) Follow the same steps as above for the **Taxable Gross**

**NOTE:** These adjustments will need to be made on the 001, 002, city if honored, OSDI and Medicare records accordingly. See Third Party Document

If **Medicare tax** was not withheld by the Third Party vendor then an **Adjustments** journal entry for **Medicare-Amount Withheld** will need to be processed. The board will pay the employee and employer amount and can ask the employee for reimbursement if desired.

**31. \_\_\_\_** If **Third Party payment** is **not taxable** you will need to do the following:

- A) Go to **Core/Adjustments**
- B) Select “+Create”
- C) Find the **Employee**
- D) Choose the **Payroll Item** from the dropdown
- E) Choose the **Type-Third Party Pay**
- F) Enter or chose a **Transaction Date**
- G) Enter in the **Amount** of the non-taxable Third party Pay
- H) A **Description** can be added (optional)
- I) Click **Save**

**NOTE:** This information will go on the W2 in Box 12 as a Code J.

**32. \_\_\_\_** Enter **FFCRA-Families First Coronavirus Response Act** data that is required to be reported in Box 14 on the W2

- A) Go to each affected employee’s **Federal 001 Payroll Item**. This is located near the bottom of this screen.

YTD Historical Totals (imported totals may not be accurate)		
YTD Withholding	YTD Total Gross	YTD Applicable Gross
<input type="text" value="6,634.76"/>	<input type="text" value="57,732.15"/>	<input type="text" value="41,265.02"/>
COVID - 19 Amounts		
COVID-19 Self Amount	COVID-19 Others Amount	COVID-19 Emergency Family Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

- B) **Self** - Enter amount of sick leave paid due to COVID-(Up to 80 hours 2 weeks, \$511.00 a day limit)
- C) **Others** - Enter amount of sick leave paid at 2/3 the employees’ regular rate due to COVID-(Up to 80 hours, 2 weeks, \$200.00 a day limit)
- D) **Emergency** - Enter amount of paid sick leave (Up to 10 additional weeks) paid at 2/3 of employee regular rate

**33. \_\_\_\_** **Creating W2 report** - Go to **Reports > W2 Report and Submission**



A) **Output Type - Report** is defaulted

B) **Format** - Choose the format type you want from the dropdown option

C) **Report Title - W2 Report is the default.** This can be changed if desired

D) **Federal ID Number** - Should be defaulted from data in **Organization**. Check for accuracy

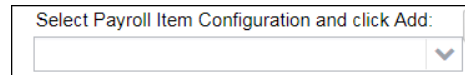
E) **State Id Number** - Should be defaulted from data in **Organization**. Check for accuracy

F) **Kind of Employer - S-State and Local Government Employer is default.** Can be changed through dropdown option.

G) **Sort Options** - Choose from the dropdown option how you wish to sort your report

H) **Report for Year - Current calendar year is defaulted.** Can be changed if desired

I) **Include Fringe Benefits in Box 14?** - If you wish to have specific Payroll Item appear in Box 14 check this box and then type the name or code of the Payroll Item code in this box, click on the Payroll Item, and then click **Add**.

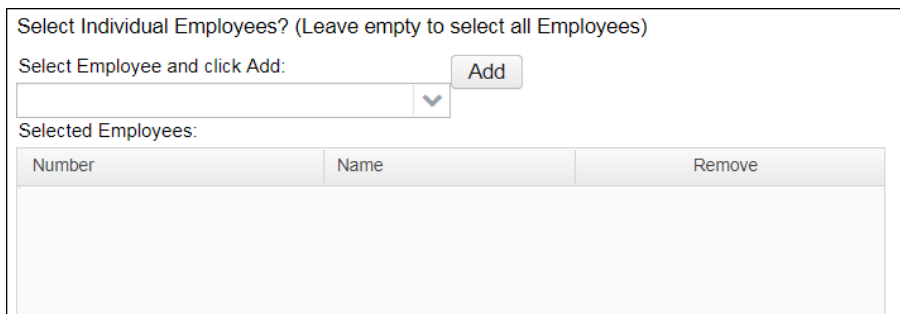


Select Payroll Item Configuration and click Add:

[Dropdown menu]

I) Click 

**NOTE:** There is an option available to process the report for selected employees if desired:



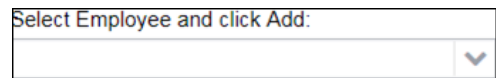
Select Individual Employees? (Leave empty to select all Employees)

Select Employee and click Add: [Dropdown menu]

Selected Employees:

Number	Name	Remove
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You can type a few characters of employees first or last name or ID in the and then click on that employee and click **Add**.

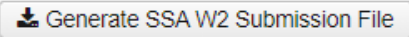


Select Employee and click Add:

[Dropdown menu]


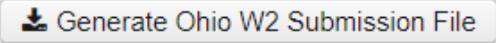
A **W2 Report** will be created.

34.\_\_\_\_ Print the **W2 Report** and verify the data. Make changes to the data, if necessary, and rerun **W2 Report and Submission again**. This program can be run as many times as needed until all data is correct. Please upload the final report using the ShareBase link provided by HCC.

35.\_\_\_\_ **Creating a W2 Tape file** - Under the W2 Report and Submission, W2 Report Options tab, select the “Submission” button, fill in the required information indicated by red boxes. Select the  to create the W2TAPE.SEQ file. This needs to be uploaded into ShareBase in the “W2 Tape Files”.

35. \_\_\_\_ *Creating a W2 State submission file(s)*-In **Reports->W2 Report and Submission->W2 State Options** tab

\*NOTE\* Each State record has different setup options. Populate accordingly.

- Click on the bubble next to the **State** you wish to create a submission file Default is  **Ohio** -**Indiana, Kentucky, Michigan, Ohio, Pennsylvania, West Virginia**
- Populate the **Contract Name, Contact Phone Number and Contact Email Address** fields.
- Click 
- This will produce is a file called **W2OH.SEQ** which will need to be uploaded into ShareBase for **State** reporting.
- If you need to process another state besides Ohio, please generate those, load them into the “**W2 Other States File**” in ShareBase file and let HCC know.

36. \_\_\_\_ *Creating a W2RITA submission file* - In **Reports->W2 Report and Submission->Submission**

Click 

This will produce is a file called **W2RITA.SEQ** which will need to be uploaded to the ShareBase link that HCC will provide to you **for** RITA reporting.

37. \_\_\_\_ *Creating a City submission file* - in **Reports->W2Report and Submission->Submission**.  
(Last year this only applied to Southwest, Southern Hills, and Clermont Northeastern).

Click the **W2 City** option tab. *A separate file will need to be created for each city.* You will need to fill in the “Tax Entity Code” for each city to be processed to create a separate file.

This will produce is a file called **W2CITY.SEQ** which will be needed to be uploaded to the ShareBase link that HCC will provide to you for city reporting.

38. \_\_\_\_ **Creating the XML file** - that will be used to **print** the actual W2’s by HCC. In **Reports->W2 Report->Submission** click on **XML**

- A) **Output Type** - XML
- B) **XML Title** - **W2 Form Data** is the default
- C) **Federal ID Number** - Should be defaulted from data in **Organization**. Check for accuracy
- D) **State ID Number** - Should be defaulted from data in **Organization**. Check for accuracy
- E) **Kind of Employer** - **S-State and Local Government Employer** is default. Can be changed through dropdown option.
- F) **Report for Year** - **Current calendar year** is defaulted. Can be changed if desired using dropdown option.

**G) Employer Name** - Should be defaulted from data in **Organization**. Check for accuracy.

**H) Employer Address first line** - Should be defaulted from data in **Organization**. Check for accuracy.

**I) Employer Address second line** - Should be defaulted from data in **Organization**. Check for accuracy

**J) Employer City** - Should be defaulted from data in **Organization**. Check for accuracy

**K) Employer State** - Should be defaulted from data in **Organization**. Check for accuracy

**L) Employer Zip Code** - Should be defaulted from data in **Organization**. Check for accuracy

**M) Include Fringe Benefits in Box 14?** -If you wish to have specific Payroll Item appear in Box 14 check this box and then type name or code of the Payroll Item code in this box, click on the Payroll Item, and then click **Add**.

Select Payroll Item Configuration and click Add:

**NOTE:** A maximum of 3 selected items will print in box 14, but you can enter more than 3 items when running the file (employees will not always have every item selected). Vehicle Lease will always appear first in Box 14 and then 2 other items. Leave empty to not include specific payroll items in box 14.

**NOTE:** There is an option available to process the report for selected employees if desired:

Select Individual Employees? (Leave empty to select all Employees)

Select Employee and click Add:

Selected Employees:

Number	Name	Remove
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You can type a few characters of employees first or last name or ID in the and then click on that employee and click **Add**.

Select Employee and click Add:

Click

This will produce is a file called **W2Form Data.XML** which will need to be **uploaded to the ShareBase link that HCC will provide to you.**

**NOTE:** If employees have more than two state, city, or OSDI tax records, the extra W-2 form necessary to accommodate this information will print on the W-2 immediately following the employee's primary W-2.

**39.** \_\_\_ Inform HCC and we will notify you (within 48 hours) and provide instructions on how to print the W-2 forms. Notification will be sent by your HCC personnel when the W2's have been

uploaded into OnBase. HCC will also create DUCK reports for your district. We will send these to you through your help desk ticket. The CYE DUCK reports are important because they are accepted by states and municipalities. They have all of the tax reconciliation information including the taxable gross and amount withheld by the district. A difference between Redesign and Classic is that Redesign DUCK reports can be generated at any time during the closing process.

40. \_\_\_\_ The **State IT-3** form is no longer required and does not need to be sent to HCC any longer.



**HCC submits your W2 Fed file and Ohio W2 files. HCC will take the RITA and Other States files and formats the header, then will return those files to you to submit. If you have Other States files of 25 or more employees, then you will need to submit those electronically after they have been formatted. Please let HCC know if you have Other States submissions for 25 or more employees. You will need to print out your W2s for your employees and distribute those to your employees.**

***You have completed the USPS Calendar Year End Closing procedures!***



**All of us at HCC wish you a very Happy  
Holiday & New Year!**



Entering a helpdesk ticket by emailing us at [financesupport@hccanet.org](mailto:financesupport@hccanet.org) is the best way to reach us.

Finance Team Main Line      513-728-7999

Rhonda Burkhardt              513-728-7960

Catherine Bach                513-728-7922

Terri Dobbs                      513-728-7920

Sandra Griscom                513-728-7999

HCC will be closed on the following dates:

- ❖ December 24-25, 2020
- ❖ December 31, 2020
- ❖ January 1, 2021

**Other useful information:**

The W2 Box 12 codes are:

- A — Uncollected Social Security or RRTA tax on tips. Include this tax on Form 1040 Schedule 4 line 58.
- B — Uncollected Medicare tax on tips. Include this tax on Form 1040 Schedule 4 line 58.
- C — Taxable costs of group-term life insurance over \$50,000 (included in W-2 boxes 1,3 (up to Social Security wages base), and box 5).
- D — Elective deferral under a 401(k) cash or arrangement plan. This includes a SIMPLE 401(k) arrangement.
- E — Elective deferrals under a Section 403(b) salary reduction agreement.
- F — Elective deferrals under a Section 408(k)(6) salary reduction SEP.
- G — Elective deferrals and employer contributions (including non-elective deferrals) to a Section 457(b) deferred compensation plan.
- H — Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan.
- J — Nontaxable sick pay (information only, not included in W-2 boxes 1, 3, or 5).
- K — 20% excise tax on excess golden parachute payments.
- L — Substantiated employee business expense reimbursements (nontaxable).
- M — Uncollected Social Security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- N — Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only).

- P — Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces. (not included in Boxes 1, 3, or 5)
- Q — [Nontaxable combat pay](#). See the instructions for Form 1040 or Form 1040A for details on reporting this amount.
- R — Employer contributions to your Archer medical savings account (MSA). Report on Form 8853; *Archer MSAs and Long-Term Care Insurance Contracts*.
- S — Employee salary reduction contributions under a Section 408(p) SIMPLE. (Not included in Box 1).
- T — Adoption benefits (not included in Box 1). Complete Form 8839; *Qualified Adoption Expenses*, to compute any taxable and nontaxable amounts.
- V — Income from exercise of non-statutory [stock option\(s\)](#) (included in Boxes 1, 3 (up to Social Security wage base), and 5). See Publication 525, *Taxable and Nontaxable Income*, for reporting requirements.
- W — Employer contributions (including amounts the employee elected to contribute using a Section 125 cafeteria plan) to your health savings account (HSA).
- Y — Deferrals under a Section 409A nonqualified deferred compensation plan.
- Z — Income under a nonqualified deferred compensation plan that fails to satisfy Section 409A. This amount is also included in Box 1 and is subject to an additional 20% tax plus interest. See Form 1040 instructions for more information.
  
- AA — Designated Roth contribution under a 401(k) plan.
- BB — Designated Roth contributions under a 403(b) plan.
- CC — For employer use only.
- DD — Cost of employer-sponsored health coverage.
- EE — Designated Roth contributions under a governmental 457(b) plan. This amount doesn't apply to contributions under a tax-exempt organization Section 457(b) plan.
- FF — Permitted benefits under a qualified small employer health reimbursement arrangement.
- GG — Income from qualified equity grants under section 83(i).
- HH — Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

