

## Early Timesheet & Change Deadlines for December

With the shortened month in December—due to the closing of the College over Christmas break—the Payroll Office is reminding you of the modified payroll deadlines needed to assure proper and timely payments for all employees while, at the same time, allowing the Payroll staff to enjoy the full benefit of the holiday closing as well.

For 2007, below are the dates for the effected payrolls:

Payroll	Pay Period	Timesheet Due to Supervisor	Timesheet Due to Payroll	Pay Date
Bi-Weekly	12/09 – 12/15 12/16 – 12/22	Weds., 12/19, by Noon	Thurs., 12/20, by 10:00 AM	1/3
Student	12/2 – 12/22	Thurs., 12/20	Fri., 12/21	1/11

Payroll	Pay Period	Changes Due to Payroll	Pay Date
Semi-Monthly	12/16 – 12/31	Tues., 12/18, by Noon	12/28

For the semi-monthly payroll, all change requests (e.g., Payroll Change Forms from supervisors, W-4 information changes, and similar items) will need to be received in Payroll by noon on Tues., 12/18 to allow time to enter and process the payroll by Thurs., 12/20. **Forms received after the deadline may not be processed until the January 15 payroll.**

For the bi-weekly payroll, all timesheets and change requests (e.g., Payroll Change Forms from supervisors, W-4 information changes, and similar items) **MUST** be submitted to Payroll by 10:00 AM on Thurs., 12/20 to allow time to enter timesheets on Thurs., 12/20. **Any timesheets not submitted by the deadline may not be paid until the second January payroll (1/17).** For those employees who are taking scheduled vacation or personal time between 12/20–12/22, please record this time on the timesheet. Any modifications needed on these days, due to unexpected sickness or on-call time, should be reported to Payroll upon your return. Due to the banking deadline of

12/31 for the 1/3 payroll, any time adjustments will need to be processed with the 1/17 payroll.

Payroll will be closed over Christmas Break and will not be available to make any changes during that time.

Thank you for your assistance. If you have any questions, please feel free to contact Wendy McElwee (x.2902) or Les Weiland (x.2901) or e-mail at [Payroll@messiah.edu](mailto:Payroll@messiah.edu).

## Reviewing Payroll Mailing Addresses for W-2's

As the Payroll Office prepares for W-2 season, we are requesting that employees assist in the process by taking a few minutes to visit Employee Self Service to verify their “Official Payroll Address.” Verifying mailing addresses prior to issuance of W-2's will help to avoid delays in receiving the W-2 form.

Employees can view their mailing address via their most recent pay stub. The current payroll address is displayed under the employee name.

The payroll address is also viewable by logging in to MC Square and selecting “Self-Service Banner” from the Employment Details channel. Proceed by selecting “Personal Information | View Addresses and Phones.”

In the event that your “Official Payroll Address” is incorrect or your pay stub or in Self-Service, Payroll asks that you submit a new W-4 form and a new Residency Information Form, both available on the Payroll website at: <http://www.messiah.edu/offices/business/payroll/forms/forms.html>.

## Review of Local Tax Election

If you have moved during the current year and are uncertain if you completed and submitted a Residency Information Form for local tax withholding to the Payroll Office, please review your current election on a recent pay stub or on Self-Service.

To review your current school district, view your most recent pay stub, where the currently-elected school district is displayed.

The local tax election is also viewable by logging in to MC Square and selecting "Self-Service Banner" from the Employment Details channel. Proceed by selecting "Employee | Benefits and Deductions | Tax Related" and reviewing the local income tax election.

Please notify the Payroll Office if the listed school district needs updated. You may complete and submit a new "Residency Information Form, available from the Payroll website at: <http://www.messiah.edu/offices/business/payroll/forms/forms.html>.

Also, if you are aware that your local tax rate is changing for the new year, please e-mail the Payroll Office at [Payroll@messiah.edu](mailto:Payroll@messiah.edu) to inform us of the change.

## Review of Federal Marital Status & Allowances

Marital status and allowances often change from one tax year to the next. Therefore, it is important for employees to review their federal withholding elections (from the W-4 form) that are currently used in calculating federal tax withholding.

To review your current school district, view your most recent pay stub, where the currently-elected filing status, exemptions, and additional withholding are displayed.

The federal tax elections are also viewable by going to "Self-Service Banner" from the Employment Details channel. Proceed by selecting "Employee | Benefits and Deductions | Tax-Related." Your current elections are listed under "Federal Income Tax."

If changes to federal elections are needed, a new W-4 form should be submitted to the Payroll Office. This W-4 form is available on the Payroll website at <http://www.messiah.edu/offices/business/payroll/forms/forms.html>. Please note that a 2008 W-4 form, to replace the current 2007 form, will be placed online when it becomes available.

## United Way Contributions

For those employees who contributed to the United Way campaign through payroll deduction in 2007, please note that your last pay stub in 2007 will display your year-to-date deduction amount for purposes of a tax receipt. The contribution will NOT be included on the W-2 form. The College thanks you for your donation to this organization.

For those who are contributing in 2008, this deduction is scheduled to begin on the first January payroll and continue throughout all 2008 pays.

## Accessing the W-2 Online

For the 2007 tax year, the Payroll Office will again be mailing W-2s in U.S. mail by January 31. Please watch your e-mail as notification will be given when the W-2s are available online as well. The online W-2 form can be used for tax return submissions or simply for a "head start" in preparing your 2007 taxes. The online W-2 will not be available until the paper copies have been prepared to be distributed.

## Emergency & Municipal Services Tax Refund

As we enter the 2007 tax filing season, the Payroll Office would like to take a minute to remind you of the Emergency & Municipal Services Tax (EMST) that was in effect for the 2007 tax year. This tax, according to the West Shore Tax Bureau, is "intended to offset a municipality's police, fire and/or emergency services expenses, the cost of road constructions and/or maintenance, or must be used to reduce property taxes."

For most employees, the withholding for 2007 was \$52.00. This amount was reduced and/or waived for new or continuing employees for whom the EMST was withheld by another employer during the tax year.

There are two events which may entitle you to receive a refund of all or part of the EMST paid during 2007. They are listed below:

1. **REFUNDS DUE TO DUPLICATION OF PAYMENT** → Employees who had more than \$52.00 withheld in combined EMST by having all or part of the \$52.00 EMST withheld by another employer (regardless if the tax was from a different municipality, tax bureau or state) **AND** also having all or part of the EMST deducted by Messiah College.
2. **LOW-INCOME EXEMPTION TO EMST** → municipalities are allowed to enact the EMST to set income exemptions up to \$12,000. Messiah College is required to withhold the EMST, regardless of employee income level. The employee is responsible to apply for the refund with the tax bureau.

For more details on EMST, and to obtain refund applications, please visit the West Shore Tax Bureau website at [www.westab.org](http://www.westab.org). Please direct specific questions to the West Shore Tax Bureau rather than contacting the Payroll Office.

## **Local Services Tax Replaces Emergency Municipal Services Tax for 2008**

Messiah College currently withholds, from all employees, an Emergency Municipal Services (EMS) tax in the amount of \$52.00 per year. Prior to the EMS tax, many employees knew the tax as the Occupational Privilege Tax (OPT), which was in the amount of \$10.00.

Starting on January 1, 2008, the EMS tax will be revised to a new Local Services Tax (LST). Details of the new Local Services Tax, including a description of the tax, how the tax is collected and submitted, who can be exempted and by what process, and how refunds can be requested, were distributed via mass e-mail and the Intercom. The FAQ sheet is also available on the Payroll website at: <http://www.messiah.edu/offices/business/payroll/faq.html>.

## **Retirement Contribution Limits Remain Unchanged for 2008**

Employees participating in the TIAA-CREF 403(b) retirement will have the same annual contribution limits as in 2007. Individuals under 50 years of age can contribute up to \$15,500 in 2008, while individuals 50 years or older can again contribute an additional \$5,000 for a total of \$20,500. The annual contribution limit has risen in 2008 from \$45,000 to \$46,000.

## **Online Pay Stubs to Soon Display Year-to-Date Earnings**

The Payroll Office has been working with ITS to add year-to-date earnings to the online pay stub. Please watch upcoming pay stubs for its arrival.

## **Helpful Links**

The Payroll Office would like to end this newsletter with some helpful links. While certainly not exhaustive, these links may provide you with an information resource for one or more questions.

IRS → <http://www.irs.gov>

Social Security Administration → <http://www.ssa.gov>

TIAA-CREF → <http://www.tiaa-cref.org>

Payroll Office → <http://www.messiah.edu/offices/business/payroll/>

Human Resources Office → <http://www.messiah.edu/offices/hr/>

## **A Parting Note**

A copy of this Payroll newsletter will be available on the Payroll website at: <http://www.messiah.edu/offices/business/payroll/>.