

## Deadlines for Additional Wage Payments or Adjustments to be Posted in the Current Fiscal Year

Non-regular payroll payments (e.g., additional pay, faculty overloads, etc.) will need to be processed by the following dates: (1) bi-weekly payroll → July 3 pay date; (2) semi-monthly payroll → June 30 pay date.

Deadlines for receipt of Payroll Change Forms in Human Resources and the Payroll Office to meet these deadlines are outlined on the Payroll Office FAQ webpage at:

<http://www.messiah.edu/offices/business/payroll/faq.html>

## Fiscal-Year Cost-of-Living Raises to be Applied

Cost-of-living increases for most new and continuing employees are scheduled to be effective on July 1 for administrative employees and on June 22 for bi-weekly employees. Full-time faculty increases will be effective August 1. These dates represent the *start* of the respective pay period.

New staff and administrative employees who were hired since May 1 should consult their new hire letter to answer any questions as to whether or not they will be receiving the fiscal year cost-of-living increase.

Employees should review their letter of appointment and their first paystub with the new rate/salary to verify agreement with the established rate/salary. Salary-related questions should be directed to Human Resources.

## Fiscal-Year Benefits Changes

Fiscal-year changes to employee benefits, such as medical, dental, flexible spending accounts, etc. will be effective on the July 15 payroll for administrative and full-time faculty employees and on the July 3 payroll for bi-weekly/staff employees. One exception for full-time faculty is that the

medical and dental changes will be effective on the August 15 payroll to correspond to the raise effective date.

Effective dates for benefit changes vary by employee group because withholdings are made so that the *pay date* is in the month of coverage.

Questions on benefit-related deductions for the new fiscal year should be directed to the Benefits Manager in Human Resources.

## Fiscal-Year Leave Accruals

Leave accruals, including end-of-year balances, use-it-or-lose-it calculations, and new year accruals will be calculated and processed for all leave-eligible employees. The timeline for these accruals will be approximately as follows:

*Administrative employees* – approximately 1 pay AFTER the submission of the June leave usage memos. Updates are estimated to be completed by the July 30 payroll. Please be prompt with returning your June leave report.

*Staff employees* – approximately 1 pay AFTER the pay period which ends on June 21, 2008 and is paid on July 3, 2008. Updates are estimated to be completed by the July 17 payroll.

Questions on leave accruals should be directed to the Payroll Office.

## Reviewing Employee Name Against the Social Security Card

The Social Security Administration requires that an employee's name on the W-2 matches the name on the employee's current social security card. Any discrepancies should be resolved prior to the end of the calendar year. Discrepancies during W-2 filing could result in unapplied or misapplied FICA earnings and/or the issuance of a no-match letter to the employer requiring verification.

Any discrepancies remaining at the end of the year will result in Payroll contacting the employee. Unresolved discrepancies will result in W-2 preparation using the name currently on file with the Social Security Administration.

The W-2 name on file is based on your most recent W-4 form. Should you have made a change to your name recently, please submit a new W-4 form with your name listed exactly as it appears on your social security card. Employees whose W-4 name and social security name did not match received a notice from the Payroll Office at the end of 2007. Therefore any employees hired on or before that time that did not receive a notice need not take any further action at this time.

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

As we are nearing the midpoint of the 2008 tax year, employees are reminded to notify Payroll of any address changes. Address changes affect the W-2 address used at the end of the year as well as your local tax withholdings.

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

Employees can also review current address information via Self Service to verify their "Official Payroll Address." Within Self-Service Banner, select "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.

*Note that the Payroll Office does not keep track of all possible local school districts. For a complete list of the districts we do track, please see the addendum.*

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 via Self Service. 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 on July 1, 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—and often during the year as well. Such changes often occur due to marriage, divorce, birth or adoption of a child, a child who can no longer be claimed as a dependent, the purchase, sale, or refinancing of a home, retirement, additional jobs, having a spouse return to work, etc.

Having too little tax withheld may result in a tax penalty being assessed based on the personal income tax return. 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 marital status and allowances, 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 via Self-Service. 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>.

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

Starting on January 1, 2008, the Emergency Municipal Services (EMS) tax was replaced with a new Local Services Tax (LST). The amount of this tax remains at \$52.00 per year. 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, can be found via the Payroll FAQ sheet available on the Payroll website at: <http://www.messiah.edu/offices/business/payroll/faq.html>.

## Employees & Supervisors - Reminder of Working Hours & Overtime

FLSA (Fair Labor Standards Act) regulations require that all non-exempt employees report—and be paid for—all time worked. This includes time worked over approved breaks as well as outside of normally-scheduled hours. Both employees and supervisors are responsible for assuring that all work time is reported.

Also, FLSA and Messiah policy requires that overtime be paid when time worked exceeds 40 hours in a given work week (defined as Sunday – Saturday). Additional information on calculating and paying overtime can be found in the Online Policy and Procedure Manual at: <http://www.messiah.edu/offices/hr/manual/>

## Confidentiality of Student Payroll Campus Mailings

FERPA (Family Educational Rights and Privacy Act) regulations require that any student payroll-related mailings sent through campus mail to students need to be in a sealed envelope. This is because our students share mailboxes with other students. Please note that this includes student timesheets and any other employment-related documents.

## 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>

Paycheck Calculator → <http://www.paycheckcity.com/coapa/netpaycalculator.asp>

Paycheck Calculator → <http://www.payroll-taxes.com/calculators-apa.htm>

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/>.

**Addendum:  
Local School Districts Currently Tracked by the Payroll Office**

**The payroll office only keeps track of the following school districts. When a school district is not on this list, a flat tax rate of 1% is withheld.**

Annville-Cleona	Gettysburg Area	Palmyra Area
Avongrove	Greencastle-Antrim	Penn Manor
Bermudian Springs	Greenwood	Pequea Valley
Big Spring	Hanover Public	Red Lion
Camp Hill	Harrisburg	Selinsgrove Area
Carlisle Area	Hempfield	Shippensburg Area
Central Dauphin	Highland Township	Solanco
Central York	Lampeter-Strasburg	South Middleton
Chambersburg Area	Lancaster	Southeastern
Cocalico	Lancaster City	Southern York County
Columbia	Lancaster City Annex Area	Southwestern
Conestoga Valley	Lebanon City and Annex	Spring Grove
Conewago Valley	Lewisburg	Steelton-Highspire
Cornwall-Lebanon	Littlestown Area	Susquehanna Twp.
Council Rock	Londonderry Township	Susquenita
Cumberland Valley	Lower Dauphin	Upper Adams
Dallastown	Manheim Central	Upper Dauphin Area
Danville Area	Manheim Township	Warwick
Derry Township	Mechanicsburg Area	West Lebanon Township
Donegal	Middletown Area	West Perry
Dover Area	Mifflin County	West Sadsbury Township
East Pennsboro	Mifflinburg Area	West Shore
Eastern Lancaster County	Milton Area	West York Area
Eastern Lebanon	Newport	Williamsport
Eastern York	Northeastern York	York City
Elizabethown Area	Northern Lebanon	York Surburban
Ephrata Area	Northern York County	
Fairfield Area	Octorara Area	