

## 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.

Below are the dates for the affected payrolls:

Payroll	Pay Period	Timesheet Due to Supervisor	Timesheet Due to Payroll	Pay Date
Bi-Weekly	12/07 – 12/20	Weds., 12/17, by Noon	Thurs., 12/18, by 10:00 AM	12/31/08
Student	11/30 – 12/20	Weds., 12/17	Thurs., 12/18	1/2/09

Payroll	Pay Period	Changes Due to Payroll	Pay Date
Semi-Monthly	12/16 – 12/31	Weds., 12/17, by Noon	12/30

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 completed, signed, and received in Payroll by noon on Weds., 12/17 to allow time to enter and process the payroll by Weds., 12/24. **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 completed, signed, and received in Payroll by 10:00 AM on Weds., 12/17 to allow time to enter timesheets starting Thurs., 12/18. **Any timesheets not submitted by the deadline may not be paid until the January payroll (1/15).** For those employees who are taking scheduled vacation or personal time between 12/18–12/20, 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 12/29 for the 12/31 payroll,

any time adjustments will need to be processed with the 1/15 payroll.

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

## Reviewing Employee Name and Social Security Number for W-2's

Employees should report their name on the W-4 form to match what appears on their social security card (a middle initial rather than name is OK). The W-2 name on file is based on your most recent W-4 form. Should you need to make a change to your name, please submit a new W-4 form using the name from your social security card.

The Payroll Office conducts a social security verification audit prior to every W-2 season. Should there be a name/SSN mismatch for an employee, the Payroll Office will work to reconcile these mismatches with the employee. It is very important that any mismatches are corrected prior to issuance of the W-2.

Any unresolved mismatches can result in unposted W-2 wages within the Social Security Administration system, which can affect an employee's lifelong earnings history, which is used to determine eligibility for retirement, disability, and survivors programs.

A future enhancement to Employee Self-Service will allow employees to check their W-2 name (i.e., the name reported on the most recent W-4 form) against their social security card. In the meantime, employees may check a prior year W-2 from Messiah to review what was used.

## 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 this address prior to issuance of W-2's will help to avoid delays in receiving the W-2 form. Additionally, verifying the address on file with assure accurate local tax withholdings.

Employees can view their payroll address via their most recent pay stub.

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 on 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>. The 2009 W-4 form is not yet available. Should only the 2008 form be available at time of completion, mark through 2008 and write in 2009.

## 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 record all of the 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>.

The Payroll Office receives semi-annual updates to identify tax rate changes for the new year. Please be aware that your local tax may change based on any rate changes.

## Review of Federal Marital Status & Allowances

Marital status and allowances often change from one tax year—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, or additional income not subject to withholding.

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 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>. The 2009 W-4 form is not yet available. Should only the 2008 form be available at time of completion, mark through 2008 and write in 2009.

## United Way Contributions

For those employees who contributed to the United Way campaign through payroll deduction in 2008, please note that your last pay stub in 2008 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 2009, this deduction is scheduled to begin on the first January payroll and continue throughout all 2009 pays.

## How to Read Your W-2

Employees should save their final paystub from 2008 to reconcile to their W-2. Please note that any pre-tax deductions will create a difference between year-to-date gross pay and the dollar amounts reported in W-2 federal boxes 1, 3, and 5, as well as possibly boxes 16 and 18 (state and local taxes).

## Accessing the W-2 Online

For the current tax year, the Payroll Office will again be mailing W-2s in U.S. mail by February 2 (as January 31 falls on a weekend). 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 taxes. The online W-2 will not be available until the paper copies have been prepared to be distributed.

## Local Services Tax Refund

A reminder, as we enter the tax filing season, that some employees who have had the Local Service Tax (LST) withheld during the calendar year may be entitled to a refund of all or part of that tax. Some reasons that refunds may be due can be found on the *Local Services Tax – Refund Application*, which can be found on the Payroll website or the West Shore Tax Bureau website ([www.westab.org](http://www.westab.org)).

Please direct specific questions to the West Shore Tax Bureau rather than contacting the Payroll Office.

## Retirement Contribution Limits Increase in 2009

Employees participating in the TIAA-CREF 403(b) retirement plan will have increased contribution limits in 2009. Individuals under 50 years of age can now contribute up to \$16,500 in 2009, while individuals 50 years or older can contribute an additional \$5,500 for a total of \$22,000. The annual contribution limit has risen in 2009 from \$46,000 to \$49,000.

## Employee Gifts & Gift Cards Policy

Recently the Business Office reminded the campus that the IRS requires employee gifts (including cash, gift cards, and most other gifts not administered via a formal length of service or safety program) paid by institutional funds to be reported as taxable income to the employee.

The Business Office is in the process of developing formal policy for employee gifts and it will be shared with the campus in early 2009. A form will be developed to handle such requests for posting to an employee’s wages. In the interim, offices should plan to prepare an e-mail or Word/Excel document that can be forwarded to Payroll. E-mails should be routed from the requestor to the immediate supervisor to be forwarded to Payroll. The Word/Excel document should contain both the requestor’s and the supervisor’s signature before forwarding to the Payroll Office.

## I-9 Employment Information

Per the current I-9 regulations, all employees must fully complete Section I of the I-9 form at the time of hire (i.e., when the employee begins work). The employee must present verification documents within three (3) days and have Section II fully completed to continue work. Employees working less than three (3) days must have both Section I and II completed on the first day of employment.

Employees that have not completed the I-9 Form, with some special exceptions, are NOT authorized to work beyond the three-day period.

Additional information on the I-9 form can be found online at: <http://www.uscis.gov/>.

## FERPA Policy for Student Employee Mailings

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

## Employees & Supervisors - Reminder of Working Hours and 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/>.

## Emergency Closing Procedure

A reminder that detailed information on emergency College closures, including closures for inclement weather, is available in the Employee Policy and Procedure Manual found on the Human Resources website at: <http://www.messiah.edu/offices/hr/manual/>. Some items highlighted in the manual include:

- ➔ Emergency Information Line = 691-6084
- ➔ Announcement Methods (Section 4.04.01)
- ➔ Use of Personal Time (Section 3.17)
- ➔ Essential Employees (Section 4.04)
- ➔ Reporting Time to Payroll (Section 4.04)

Additional, information on reporting time to payroll can be found on the Payroll website at: [http://www.messiah.edu/offices/business/payroll/policies/recording\\_hours.html](http://www.messiah.edu/offices/business/payroll/policies/recording_hours.html).

## A Few Notes from Human Resources

Earlier this year, a new form was developed in Human Resources (called the *Employee Personal Information Change Form*). This is just a reminder that this new form, available on the Human Resources website (<http://www.messiah.edu/offices/hr/forms/>) can be used to submit name, address, telephone, and emergency contact changes.

And don't forget the Online Policy and Procedure Manual that can be located at: <http://www.messiah.edu/offices/hr/manual/>.

## What Lies Ahead?

There are some exciting projects in the works in the Payroll area. Administrative Leave Reporting (to replace the monthly paper leave memos for administrative employees) and Web Time Entry (to replace the paper time sheets currently completed by staff and student employees) are currently on the docket to begin implementation and testing. Additional information on these items will be communicated in upcoming months.

## Helpful Links

The Payroll website contains such items as payroll calendars, payroll forms, current and past newsletters, and some FAQ's to help you. The Human Resources website contains helpful benefit information, the official College holiday calendar, the online Employee Policy and Procedure Manual, many HR forms, and other information.

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

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

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>

IRS Withholding Calculator → <http://www.irs.gov/individuals/article/0,,id=96196.00.html>

IRS Publication 919 (How Do I Adjust My Tax Withholding?) → <http://www.irs.gov/pub/irs-pdf/p919.pdf>

W-4 Assistant → [http://www.nationalpayrollweek.com/edu\\_w4.cfm](http://www.nationalpayrollweek.com/edu_w4.cfm)

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

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

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

Retirement Estimator → <http://www.socialsecurity.gov/estimator/>

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

## 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	