Early Timesheet & Change Deadlines for December

With the closing of the College over Christmas break, the Payroll Office is notifying 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. The Payroll Office will be closed over Christmas break and will not be available to make any changes during that time.

<table>
<thead>
<tr>
<th>Payroll Period</th>
<th>Timesheet Due to Supervisor/ Pay Date</th>
<th>Due to Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bi-Weekly 12/11 – 12/24</td>
<td>Monday, 12/19 by 9:00AM Monday 12/19, by Noon</td>
<td>1/5</td>
</tr>
<tr>
<td>Student 12/4 – 12/17</td>
<td>Monday, 12/12 Tuesday 12/13</td>
<td>12/30</td>
</tr>
<tr>
<td>Semi-Monthly 12/16 – 12/31</td>
<td>Change Request forms† Friday 12/16 by Noon</td>
<td>12/30</td>
</tr>
</tbody>
</table>

Bi-Weekly: For those bi-weekly employees who are taking scheduled vacation or personal time between 12/19–12/24, 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 and will be processed on the first payroll in January.

Semi-Monthly: The December monthly leave report is due the usual time of 1/19/17.

Everyone: To ensure sufficient time for processing, all timesheets and change requests† MUST be completed, signed, and received in the Payroll Office by due dates and times listed above. **Please do not place in campus mail on the due date.** Timesheets must be brought to the Payroll Office in Old Main. Any timesheets or forms not submitted on time may not be processed until late January.

If you have any questions, please feel free to contact the payroll office staff through email or phone:

Payroll@messiah.edu — for any payroll
Wendy McElwee ext. 2902 for bi-weekly staff and student payroll
Les Weiand ext. 2901 for admin/faculty

† Examples of change requests: Payroll Change Forms, W-4 changes, address changes, Student Employment Master Forms, Request for Student Single Payment Forms, etc.

Important Tax Changes for 2017

At the time of this publication, there are no noteworthy payroll tax changes that need to be communicated to employees.

Retirement Contribution Limits for 2017

Regulatory adjustments have been made to employee contribution limits for certain items within the College’s 403(b) retirement plan.

<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions for employees under age 50</td>
<td>$18,000</td>
<td>$18,000</td>
</tr>
<tr>
<td>Contributions for employees age 50+</td>
<td>$24,000</td>
<td>$24,000</td>
</tr>
<tr>
<td>Annual combined contribution limit (employee + employer)</td>
<td>$53,000</td>
<td>$54,000</td>
</tr>
</tbody>
</table>

Payroll Office Security Procedures

The Payroll Office, including the Student Employment function, requires employees to provide photo identification when visiting the Payroll Office or Student Employment Coordinator when submitting forms or inquiring about a payroll or employment assignment. This identification will generally be in the form of the Messiah-issued ID card or a government-issued ID card (such as a driver's license). Additionally, individuals submitting documentation via campus mail may receive a confirmation e-mail from the Payroll Office, depending upon the type of document submitted, to notify the employee of receipt. The Payroll Office requests a confirmation, but does not require a confirmation to
process the submitted documents. Telephone inquiries will be subject to one or more security questions, depending upon the content of the communication.

**Reviewing Employee Name and Social Security Number for W-2’s**

The W-2 name on file is based on your most recent Form W-4. Employees should report their name on the Form W-4 to match what appears on their social security card (a middle initial rather than name is OK). Should you need to make a change to your name, please submit a new Form W-4 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. W-2’s will be prepared using a recognized/valid name where possible.

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 (used to determine eligibility for retirement, disability, and survivors programs).

Employees can review their current name and address that will be used on the Form W-2 via Employee Self-Service (Employee | Tax Forms | W4 Tax Exemptions or Allowances).

**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 will help with 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” or “Employee | Tax Forms | W4 Tax Exemptions or Allowances.”

In the event that your “Official Payroll Address” is incorrect, please submit to Payroll a new Residency Certification Form and Employee Personal Information Change Form, both available on the Payroll website at: [http://www.messiah.edu/payroll](http://www.messiah.edu/payroll).

Employees are also encouraged to review other listed addresses and phone numbers when reviewing the “Official Payroll Address.”

**Review of Local Tax Election**

The Payroll Office asks that all employees review their local tax municipality/school district. This is especially important for those employees who moved during the calendar year.

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 Certification Form, available from the Payroll website at: [http://www.messiah.edu/payroll](http://www.messiah.edu/payroll).

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 Form W-4: Federal Income Tax Withholding**

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, 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 Form W-4) 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 Employee Self-Service and selecting “Employee | Benefits and Deductions | Tax-Related” or “Employee | Tax Forms | W4 Tax Exemptions or Allowances.”

If changes to federal elections are needed, a new Form W-4 should be submitted to the Payroll Office. This Form W-4 is available on the Payroll website at http://www.messiah.edu/payroll.

United Way Contributions

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

For those who are contributing in 2016, this deduction is scheduled to begin on the first January payroll and continue throughout all 2016 pays.

How to Read Your W-2

Employees should save their final paystub from 2015 to reconcile to their W-2. Please note that pre-tax deductions will create a variance 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). For example, pre-tax retirement contributions are only exempt from federal tax withholding.

First appearing in 2011, health care costs for participating employees will again appear in box 12, code DD. Employees who participated in the College’s medical insurance in 2015, and following, will see the combined employee/employer cost of medical insurance displayed.

**New Addition This Year**
Form 1095C - Affordable Care Act Reporting

Included this year with the W-2’s, full time employees who are eligible for medical coverage will receive a Form 1095-C. For more information on the filing requirements for health insurance coverage please visit: https://www.irs.gov/Affordable-Care-Act.

Accessing the W-2 Online

For the current tax year, the Payroll Office will again be mailing W-2s in U.S. mail by January 31. Please watch your e-mail for notification of when the W-2s are available online. The online Form W-2 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 are ready for printing and distribution.

Local Services Tax

A reminder that, as we enter the tax filing season, 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 Cumberland County Tax Bureau website (http://www.cumberlandtax.org/).

Employees who want to review eligibility for the Local Services Tax exemption should visit the Payroll website or the Cumberland County Tax Bureau website as well.

Please direct specific refund questions to the Cumberland County Tax Bureau rather than contacting the Payroll Office.
Employees & Supervisors: Timely Submission of Time Sheets and Leave Reports

Given the regulatory/tax requirements related to timely employee payments for a given payroll, as well as the processing time needed to complete each payroll, it is essential that payroll-related items, such as staff and student time sheets, are signed and returned by the listed deadline to avoid delaying pay to affected employees.

Additionally, timely submission of staff time sheets and monthly administrative leave reports ensures an accurate record of leave balances for scheduling/monitoring leave requests and usage and in the event of a leave of absence.

Employees & Supervisors: Reminder of Working Hours and Overtime

FLSA (Fair Labor Standards Act) regulations require that all non-exempt (i.e., hourly) employees report—and be paid for—all time worked. This includes time worked over approved breaks, hours outside of normally-scheduled hours, and even unapproved hours. Both employees and supervisors are responsible for assuring that all work time is reported and that employees are working only during their approved hours.

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/info/20591/policies/1016/human_resources_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 located at: http://www.messiah.edu/info/20591/policies/1019/emergency_closure. Some items highlighted in the manual include:

- Emergency Information Hotline = 717-691-6084
- 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/info/20338/faqs.

A Few Notes from Human Resources

Emergency Contact Information

Employees can update their emergency contact information directly from Employee Self Service. Within Self Service, go to “Personal Information | View and Maintain Emergency Contacts” and follow the instructions for adding, modifying, and/or removing emergency contacts.

Human Resources Policy and Procedure Manual

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/payroll

Student Employment
http://www.messiah.edu/studentemployment

Human Resources Office
http://www.messiah.edu/hrc

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

IRS Withholding Calculator

W-4 Assistant – Withholding Calculators
→ http://www.paycheckcity.com/calculator/w4assistant.html
→ http://www.nationalpayrollweek.com/edu_w4.cfm

Paycheck Calculators
→ http://www.paycheckcity.com/calculators.htm

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

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

The Standard
→ http://www.standard.com/retirement

A Parting Note

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