

ADMINISTRATION AND FINANCE GUIDING PRINCIPLES

WELL-BEING *and* SUSTAINABILITY

INNOVATION *and* DISCOVERY

SERVICE EXCELLENCE *and*
ACCOUNTABILITY

EQUITY *and* JUSTICE

RESPECT *and* INTEGRITY

Payroll Reps Meeting

Tuesday, January 16, 2024

1pm – 3pm



Agenda

- Review Glacier process (Silvia Matthai)
- Payroll topics (OOTC-PS)

OB-GYN FOREIGN NATIONAL EMPLOYEES GLACIER PROCESS

Silvia Matthai, Director

Glacier processing

Employee - Tax Form Table

- Required forms for each specific residency status.
- Forms are in correct version
- Guidance on how to complete tax forms
 - Tax Form Table
<https://www.umaryland.edu/controller/payroll/non-us-citizen-taxes/employee---tax-form-table/>

Employee - Tax Form Table

TAX FORMS REQUIRED FOR NON-U.S. CITIZENS - EMPLOYEE			
STATUS	FORMS	FILED	W-4 SHOULD BE COMPLETED
PERMANENT RESIDENT	W4 (2023) PDF W4 (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF Permanent Resident Certificate DOC W9 PDF	Once- upon hire	As a U.S. Citizen
RESIDENT ALIEN FOR TAX PURPOSES- NO TRE	W4 RAFTP (2023) PDF W4 RAFTP (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF GLACIER Tax Summary Report W9 PDF	Every Calendar Year	As a U.S. Citizen
RESIDENT ALIEN FOR TAX PURPOSES-TREATY APPLIES	W4 RAFTP (2023) PDF W4 RAFTP (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF GLACIER Tax Summary Report W9 PDF W9 Attachment DOC 8233 (Sept 2018) PDF Rep Letter	Every Calendar Year	As a U.S. Citizen
NRA FOR TAX PURPOSES- NO TREATY APPLIES	W4 NRAFTP (2023) PDF W4 NRAFTP (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF GLACIER Tax Summary Report 	Every Calendar Year	Must file "Single" Federal is 1 State is 1 or 0 Cannot use line 7
NRA FOR TAX PURPOSES-	W4 NRAFTP (2023) PDF W4 NRAFTP (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF	Every Calendar Year	Must file "Single" Federal is 1

Glacier Tax Summary in Detail

GLACIER
Intelligent Alien Tax Compliance System

Tax Summary Report

Summary of Information Entered Into GLACIER™:

Name:	[REDACTED]	2023 - 304 Days
SSN / ITIN:	[REDACTED]	2022 - 30 Days
Email Address:	[REDACTED]	
Country of Tax Residence:	Bangladesh	
Country of Citizenship:	Bangladesh	
Current Immigration Status:	J1 Research Scholar	
Original Immigration Status:		
Immigration Status Expiration:	December 5, 2025	
Employee ID:	[REDACTED]	

Changed Immigration Status? No
Immigration Status Change Date:
Date of Entry to U.S.: December 2, 2022
Estimated Date of Departure: December 5, 2025

Summary of Information Entered Into Glacier

- Immigration status expiration
- Estimated date of departure
- Visa end date

U.S. Department of State

CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITOR STATUS (J-NONIMMIGRANT)

OMB APPROVAL NO. 1465-0119
EXPIRES: 10/31/2020
ESTIMATED BURDEN TIME: 45 min
*See Page 2

1. Surname/Primary Name:	Given Name:	Gender:	N0033547815 J-1	
Date of Birth (mm-dd-yyyy):	City of Birth:	Country of Birth:		
Legal Permanent Residence Country Code:	Legal Permanent Residence Country:	Position Code:		
Primary Site of Activity:	Participating Program Official Description:			
Purpose of this form:				
3. Form Covers Period:		4. Exchange Visitor Category:		
From (mm-dd-yyyy): 12-05-2022		RESEARCH SCHOLAR		
To (mm-dd-yyyy): 12-05-2025		Subject/Field Code Remarks:		
5. During the period covered by this form, the total estimated financial support (in U.S. \$) is to be provided to the exchange visitor by:		26.0102 Postdoctoral Fellow at the University of Maryland, Baltimore, School of Medicine, Departm		
Current Program Sponsor Funds : \$174,816.00				
Total : \$174,816.00				
6. RESPONSIBLE OFFICER OR ALTERNATE RESPONSIBLE OFFICER				

Tax Determinations and Results

- Tax residency status
- Wages
- Treaty

Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:		
Tax Residency Status:	Resident Alien for U.S. Tax Purposes	
Residency Status Change Date:	Not Applicable	
Residency Status Start Date:	Not Applicable	
Residency Status Change Date 2 (if applicable):		
Residency Status Start Date 2 (if applicable):		
Non-student Wages		
Applicable Tax Withholding Rate: (If Tax Treaty Does Not Apply or Form Is Not Submitted)	As Requested on Form W-4	
Tax Treaty Exemption Status:	Taxable	TAX
Tax Treaty Time Limit:	Not Applicable	
Tax Treaty Exemption Period:	Not Applicable	
Tax Treaty Dollar Limit:	Not Applicable	

Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:		
Tax Residency Status:	Nonresident Alien for U.S. Tax Purposes	
Residency Status Change Date:	July 2, 2024 to Resident Alien	
Residency Status Start Date:	January 1, 2024 to Resident Alien	
Residency Status Change Date 2 (if applicable):		
Residency Status Start Date 2 (if applicable):		
Non-student Wages		
Applicable Tax Withholding Rate: (If Tax Treaty Does Not Apply or Form Is Not Submitted)	Single (Bi-Weekly)	
Tax Treaty Exemption Status:	Exempt	EX
Tax Treaty Time Limit:	Two Years From Date of Arrival	
Tax Treaty Exemption Period:	May 13, 2022 - May 11, 2024	
Tax Treaty Dollar Limit:	Unlimited Dollar Amount	

Required Forms and Document Copies

- Reference the [Employee - Tax Form Table](#) to verify ALL required forms are included
- Confirm required document copies

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
<i>Please print, sign and submit with Tax Summary Report</i> Required Forms: Form W-4 State Tax Form	<i>Please copy and submit with Tax Summary Report</i> Required Document Copies: Form I-797 Form I-94/I-94W Card Visa Sticker (in Passport)

Required Forms

- Reference the [Employee - Tax Form Table](#)
- Use tax forms for Maryland State Government Employees
- County of Residency – NOT Country
- Federal tax form; file single
- State tax form; file single, claim 0 or 1 on line 1
- Look for correct residency status designation - NRA or RAFTP

Form MW507

Employee Withholding Exemption Certificate

2024

Comptroller of Maryland

FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

Section 1 – Employee Information (Please complete form in black ink.)

Payroll System (check one) <input type="checkbox"/> RG <input type="checkbox"/> CT <input checked="" type="checkbox"/> UM		Name of Employing Agency University of Maryland, Baltimore	
Agency Number 360221	Social Security Number	Employee Name	
Home Address (number and street or rural route) (apartment number, if any)			
City	State	Zip Code	County of Residence (required) <small>Nonresidents enter Maryland County or Baltimore City where you are employed</small>

Section 2 – Maryland Withholding

Maryland worksheet is available online at https://www.marylandtaxes.gov/forms/22_forms/mw507.pdf

<input checked="" type="checkbox"/> Single	<input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate	<input type="checkbox"/> Married, but withheld at Single Rate
1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. 0 or 1		

Form W-4

Employee's Withholding Certificate

2024

FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

Department of the Treasury Internal Revenue Service

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

Step 1 – Personal Information (Please complete form in black ink.)

Payroll System (check one) <input type="checkbox"/> RG <input type="checkbox"/> CT <input checked="" type="checkbox"/> UM		Agency Number 360221	Name of Employing Agency University of Maryland, Baltimore
(a) Employee Name		(b) Social Security Number	
Home Address (number and street or rural route) (apartment number, if any)			Does the name match the name on your Social Security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov
City	State	Zip Code	County of Residence (required)
(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)			

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3:

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Claim Dependents

Multiply the number of qualifying children under age 17 by \$2,000 \$

Multiply the number of other dependents by \$500 \$

Add the amounts above and enter the total here 3 \$

Step 4 (optional):

Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here. 4(b) \$

(c) Extra withholding. Enter any additional tax you want withheld each pay period. 4(c) \$

NRA

Administration and Finance

Reference the [Employee - Tax Form Table](#)

- W9
- W9 Attachment
- 8233 Form
- Representation Letter
 - Use Teachers/Researchers Letter Version
- All forms must be typed, printed, and signed in black ink

RESIDENT ALIEN FOR TAX PURPOSES-TREATY APPLIES	W4 RAFTP (2023) PDF W4 RAFTP (2024) PDF Maryland MW507 (2023) PDF Maryland MW507 (2024) PDF GLACIER Tax Summary Report W9 PDF W9 Attachment DOC 8233 (Sept 2018) PDF Rep Letter
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- Submit complete Glacier packet via DocuSign
- Representative from OOTC-PS will communicate if additional corrections are needed or if the packet is ready for final submission
- Original packet must be submitted to OOTC-PS
 - Timely hand deliver or mail



OFFICE OF THE CONTROLLER- PAYROLL SERVICES (OOTC- PS)



(1) Child Care Grant- CGP

ChildCare Grant- CGP

- How to process a CGP?
 - Peggy Vest from HR-Benefits sends information to OOTC-PS including Empl ID, Names, PP Begin/End dates, and amounts to be paid
 - OOTC-PS sets up monthly payment on Add'l Pay page in eUMB
 - Payment will appear in the 2nd pay period of the month
 - Peggy Vest sends information to departments of their employees who awarded CGP so that they can validate CCR
 - Contact Peggy if you see CGP pay to EE but did not get notification

ChildCare Grant- CGP

- How to process a CGP?
 - Departments are responsible for making sure employees are getting paid correctly each pay period because you're signing off CCR/PR before and after we send our gross pay file to CPB
 - Biweekly pay + (any add'l +/- pay)
 - Tax period(s)
 - Combo Code

ChildCare Grant- CGP

- CGP Amount Changes:
 - Peggy Vest from HR-Benefits sends OOTC-PS and department an email of the revised amount and effective date
 - Dept. to submit a PAF (if EE has not received CGP for current month):
 - Amount change- (1) Enter the new amount for the current month
 - (2) Enter the amount each month going forward on Add'l Pay Page and total amount for the period

Earnings Code:	Reason Code: FS-PR Use Only	Hours (if applicable):	Amount (if applicable):	Combo Code (This will override EFP and prevent changes through the Budget Retro process):	Tax Periods
CGP			1. 500.00	5000024932	
				New CGP amount effective Dec., 23	
		TOTAL			
Purpose of the payment: 2. Add'l Pay Page: change to \$500/month from Jan 24-June 24, total of \$3,000.00					

ChildCare Grant- CGP

- Cancellation of CGP:
 - Peggy Vest from HR-Benefits sends OOTC-PS and department an email of the cancellation and effective date
 - Department must submit a PAF: (if EE has not rec'd CGP for current month)
 - Cancel CGP- (1) Submit a PAF the 1st PP in a month- since CGP was scheduled to be paid the 2nd PP in a month, the payment has not been processed yet.

(2) Request to turn off CGP each month going forward on Add'l Pay Page and total amount for the period

Earnings Code:	Reason Code: FS-PR Use Only	Hours (if applicable):	Amount (if applicable):	Combo Code (This will override EFP and prevent changes through the Budget Retro process):	Tax Periods
CGP			1	Cancel CGP Eff Dec., 2023	
	TOTAL				
Purpose of the payment: 2		Add'l Pay Page: Turn off payments from Dec 23-June 24, total of \$3,500.00			

ChildCare Grant- CGP

- Cancellation of CGP:
 - Peggy Vest from HR-Benefits sends OOTC-PS and department an email of the cancellation and effective date
 - Department must submit a PAF: (if EE is to be CGP and appear on CCR)
 - Cancel CGP- (1) Submit a PAF the 2nd PP in a month- need to zero out the monthly amount

(2) Request to turn off CGP each month going forward on Add'l Pay Page and total amount for the period

Earnings Code:	Reason Code: FS-PR Use Only	Hours (if applicable):	Amount (if applicable):	Combo Code (This will override EFP and prevent changes through the Budget Retro process):	Tax Periods
CGP		1	-500.00	5000024932	
				Cancel CGP effective Dec., 2023	
	2 TOTAL				
Purpose of the payment:		Add'l Pay Page: Turn off payments from Jan 24-June 24, total of \$3,000.00			



ChildCare Grant- CGP

- Cancellation of CGP:
 - Peggy Vest from HR-Benefits sends OOTC-PS and department an email of the cancellation and effective date
 - Department must submit a PAF: (if current month CGP has been paid)
 - Cancel CGP- (1) Submit a PAF the 3rd PP in a month- the payment for Dec., 23 has been processed, the EE was overpaid, submit a OCF packet
 - (2) Request to turn off CGP each month going forward on Add'l Pay Page and total amount for the period

Earnings Code:	Reason Code: FS-PR Use Only	Hours (if applicable):	Amount (if applicable):	Combo Code (This will override EFP and prevent changes through the Budget Retro process):	Tax Periods
CGP			1	Turn off Add'l Page	
		TOTAL			
Purpose of the payment:		Add'l Pay Page: Turn off payments from Dec 23-June 24, total of \$3,500.00			



(2)

Leave Reinstatement

Leave Reinstatement

- Reminders: Required actions before YE Leave Rollover process (Tuesday, 1/30/24):
 - Employees can no longer use 2023 leave after PPE 1/13/24
 - Submit 2023 leave adjustments (PAFs) by Thursday, 1/18/24
 - Complete and approve all 2023 ETS by 1/24/24 with “ETS Approver Approved” status
 - Run Leave Loss Projection queries:
 - UMB_PR_LEAVE_LOSS_PROJ_BY_DEPT
 - UMB_PR_LEAVE_LOSS_PROJ_BY_EE

Leave Reinstatement

- 2023 leave reinstatement will not be processed due to late submission of ETS
- Delinquent/outstanding timesheets as of this morning (1/16/24):
 - 381 timesheets thru PP24-14
 - 6,332 timesheets in PP24-15
- It is important for the department payroll rep to monitor and/or remind employees/supervisors to submit their ETS
 - let them know why they need to submit all 2023 ETS by today/tomorrow
 - Consequences of late submission/approval



(3)

Out of State Tax Forms

Out of State Tax Forms

- Per Central Payroll Bureau (CPB), any employees who are living and working outside of MD, DC, West Virginia, and Pennsylvania to file the following forms:
 - Employee Withholding Allowance Certificate (EWAC) [Employee's Withholding Certificate \(Federal & State\) - Payroll Services \(umaryland.edu\)](#)
 - Federal W4 [Employee's Withholding Certificate \(Federal & State\) - Payroll Services \(umaryland.edu\)](#)
 - State Tax Withholding Form (where EE resides and works)
Contact OOTC-PS for the state form you need for your employee
- Employee's 'Work Location' must correspond with where the employee is living and working
- Make sure the 'Work Location' field is correctly listed for all employees



Out of State Tax Forms

- Employees working and living out of state must be approved by HR which is to be compliant with the UMB Out of State work policy
- CPB's requirement of filing out of state tax forms is to comply with correct state tax withholding
- Employees cannot move anywhere in the US without going through the Out of State approval process and following UMB policy
<https://cfapps.umaryland.edu/oosworkrequest/>
- Before signing employee's EWAC, please make sure you have HR's Out of State approval for the employee and update employee's 'Work Location'
- If you have employees working and living out of state but do not have HR approval, please contact HR-Comp to discuss the next step



Out of State Tax Forms

- Approved working and living out of state- new employees:
 - Payroll Reps to contact OOTC-PS to bring other state tax forms prior to attending onboarding as some out of state new employees may leave MD after onboarding
 - CPB only take original tax forms
 - Send us original tax forms for final review. We will mail the forms to CPB

(4) Payroll Drop-In Session

Payroll Drop-In Sessions

- Payroll Drop-In sessions are one (1) hour session meet virtually to review and discuss payroll-related topics.
- Department Administrators, payroll reps, and CA users welcome
 - questions and/or suggestions
 - share information
- Please visit the OOTC-PS webpage at [About Payroll - Payroll Services \(umaryland.edu\)](https://umaryland.edu/About-Payroll-Payroll-Services) to see the upcoming sessions

Payroll Drop-In Sessions

Payroll Services

About Payroll

Frequently Asked Questions

Payroll Staff Directory

Payroll Drop-In Sessions

Payroll Announcements

Calendars

Payroll Forms

Fringe Benefit Rates

Helpful Payroll Links

Payroll Information For New Employees

Payroll Reps

Payroll Policies and Procedures

Payroll Presentations

Payroll Drop-In Sessions

Payroll Drop-In sessions are one-hour virtual sessions to review and discuss payroll-related topics. Department Administrators, payroll reps, and CA Users welcome. Participants are encouraged to ask questions, pose suggestions, and to share best practices.

Upcoming Sessions:

Time for all sessions: 10:00 - 11:00

02/01/2024

03/01/2024

04/01/2024

05/06/2024

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

(5) Payroll Clean Up

Payroll Clean Up

- Overpayments
- Final Payouts
- Timesheets

(5.1) Overpayments

Overpayment Statistics

Overpayment Statistics (Sept 23 - Dec 23)		
Schools/Units	# of Overpayment	Overpayment Amount (\$)
Central Admin	13	10,027.33
SOD	4	13,183.19
SOL	0	0.00
SOM	27	133,661.87
SON	0	0.00
SOP	13	46,495.17
SSW	4	15,709.72
No. of Overpayments	48	
Overpayment Amount (\$)	209,049.95	

Overpayments

- Prevent an overpayment
 - Review your CCR/PR thoroughly include
 - Gross pay + other +/- adjustments (if any)
 - Combo Code
 - Tax periods
 - Retro amount
 - What employee should receive each pay period
 - OOTC-PS do not know how much each of your employee should receive and rely on you to let us know if any adjustments need to be made

(5.2) Final Payouts

Leave Payout

- Regular employees who leave from UMB are entitled for unused annual and holiday leave balances, if any
 - Exception: transfer to another USM institution or State of Maryland agency
- Final leave payout should be processed the pay period after employee's last regular pay
 - Sent to CPB as Final Payout- FPA/FPH, charge Combo Code: 5199999999
 - No deductions will be included on final payouts except for SRAs
 - Advise your employees to contact HR-Benefits on SRAs deduction



Leave Payout

- Campus schools and departments are responsible for running the bi-weekly Leave Accrual Report (BEN 007) to make sure terminated employees are:
 - getting their leave payout timely (PAF) or
 - transferring their leave to other state institution/agency (Leave Transfer Form)
- When transferring in leave from another state agency, do not convert leave into minutes. We accrue leave in 6 decimals so you can leave the hours as is
- OOTC-PS runs bi-weekly leave reports and will zero out All leave balances over 3 years from termination



Leave Payout- Procedures

- Run query UMB_ETS_TIMESHEET_HISTORY in eUMB to make sure terminated employee has no missing ETS
 - Attach query results to PAF
 - Missing ETS/ETS not in Loaded status- attach a copy of the approved paper timesheets. If leave was reported on any paper timesheets, attach a copy of the leave adjustment to show that leave has been deducted in eUMB
 - This procedure should have been done when you performed the “ETS Reconciliation Comment” process, please ensure
 - Uploading paper timesheet
 - Uploading PAF if any leave was reported on paper timesheets



Leave Payout- Procedures

- Attach a copy of employee's current pay rate from the eUMB Job-Compensation page
 - If an employee's leave is held in abeyance until separation, provide a copy of employee's pay rate prior to a change to part-time status
- Attach a copy of employee's current leave balances from the UMB Employee Leave Inquiry Page
- Faculty Leave Payout- attach a copy of the Faculty Appointment Information Sheet (FAIS)
- Include leave adjustment to zero out balances- either on a separate or the same PAF



Leave Payout- Procedures

- PAF will be deleted if any PAF is incorrect and/or required documents are missing, department will be notified to resubmit. Resubmitted PAF may not be processed until the following pay period
- Review PAF carefully to make sure it is completed correctly and all required documents are attached before submitting to avoid delay in processing
- Review CCR for accuracy

(5.3)

Delinquent timesheets

Delinquent Timesheets

- Reasons for EEs not submitting ETS.
- How to improve?

Questions or Comments

