

ADMINISTRATION AND FINANCE GUIDING PRINCIPLES

WELL-BEING *and* SUSTAINABILITY

INNOVATION *and* DISCOVERY

SERVICE EXCELLENCE *and* ACCOUNTABILITY

EQUITY *and* JUSTICE

RESPECT *and* INTEGRITY

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Payroll Reps Meeting

Monday, October 7th, 2024

9:30am- 12:30pm



Agenda

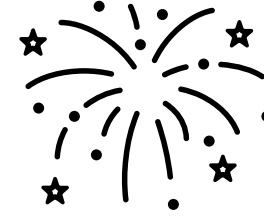
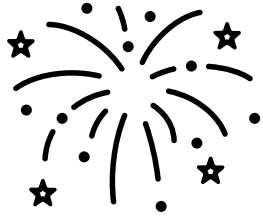
- Human Resource Services
 - HR-Benefits
 - 2025 Health Benefits Open Enrollment
- SPAC-Costing and Compliance (SPAC-CC)
- Office Of The Controller- Payroll Services (OOTC-PS)
 - Glacier Training
 - Payroll Reminders
- HCM Project Team
 - HCM Project Updates

HR- Benefits

2025 Health Benefits Open Enrollment

October 15th – November 8th





In Person Benefits Fair October 28th!

Please join us for our **Benefits Fair**
October 28th 10am-2pm SMC Campus
Center Ballrooms A & B



In Person Benefits Fair October 28th!

There will be:

- Free Smoothie Stations!
- A chance to win raffle prizes!
- Free screenings!
 - Blood Pressure
 - Biometrics non-fasting glucose, HDL, and TC
 - Sleep Education and Posture in the Workplace
- Meet our vendors in person!



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Open Enrollment Important Dates

- October 15: Open Enrollment begins
- November 8: Open Enrollment closes at 5 pm
- All materials are available online on the [UMB](#) and [DBM](#) (State) websites



State of Maryland Health Benefit Resources

Virtual Webinars with Vendors:

Scheduled Meetings:

- Offered by all carriers between October 8th -November 7th
- All meetings are carrier specific
- See schedule:
dbm.maryland.gov/benefits

Available On-Demand

- 2025 Open Enrollment materials & videos at **mymdbenefits.com** available now.

Health Benefit Fairs

- 12 locations throughout Maryland
 - **October 28th @ UMB!**
- October 9th-October 30th
- All carrier partners will be available with materials.
- Full schedule:
dbm.maryland.gov/benefits

Benefit Highlights

Highlights 2025



Wellness Program:
2025 is a reset year



Flu Shots are available
at your local retail
pharmacy with \$0.00
co-pay

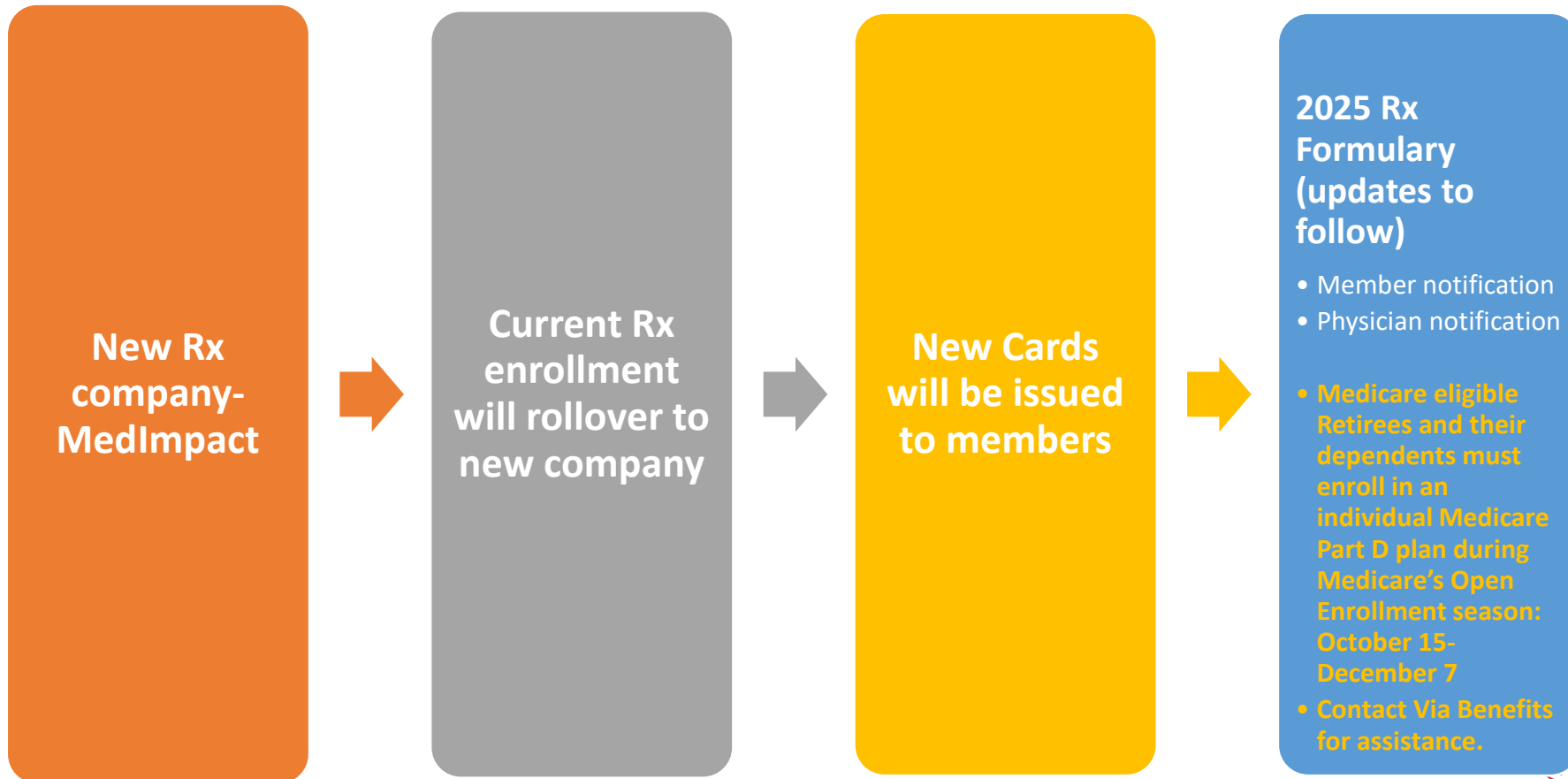


Health Care FSA
increases to \$3,200



MedImpact:
New Pharmacy
Benefit Manager (Rx)

Highlights 2025 – New Rx Plan



2025 Health Benefits Open Enrollment

October 15th – November 8th

Employees Need To Take Action in SPS Workday If...

Employees making plan or coverage level changes

Employees who would like an FSA for 2025 (Flexible Spending does not roll over)

Employees who are removing a dependent

Employees who are adding a dependent (documentation is required)

How to Enroll or Make Changes

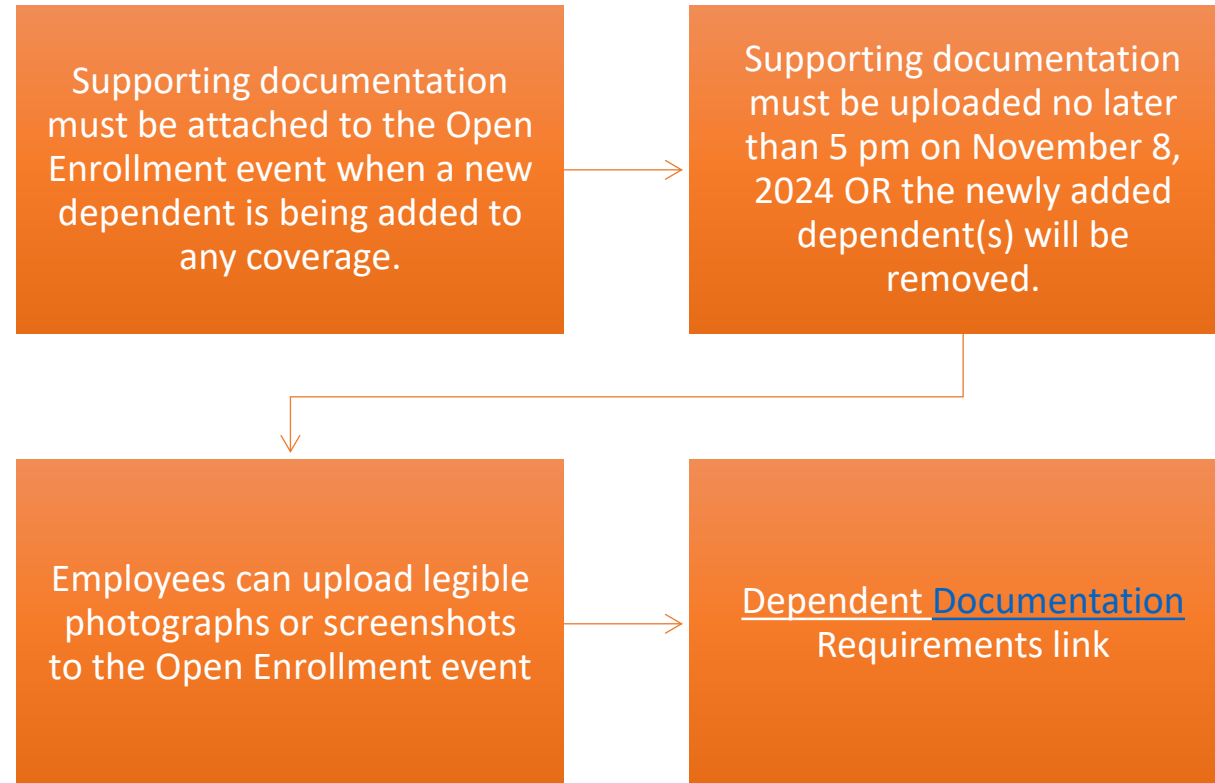
- Employees who wish to enroll or make changes will need to login to SPS Workday

Login ID (W#)

- If employees do not know their username (W#) or need help on how to enroll, they should go to the SPS Workday website which outlines where to find their username and how to enroll



Dependent Verification Review (If adding dependents during Open Enrollment)



Dependent Documents:

Certified Marriage
Certificate

Birth Certificates/Adoption
Papers

Domestic Partner Relations

Grandchildren/Legal Wards

DBM Wellness 2025

- Activity reset year!
- Participants can complete activities in 2025 and enjoy the rewards through 12/31/2026– the sooner in 2025 you complete the activities, the sooner the savings begin!
- Wellness program managed by your medical carrier

Activities for \$0 PCP Co-pay

- Select or Confirm PCP
- Complete Health Risk Assessment (HRA)
- Kaiser members: sign online HIPAA release

Activities for \$5 discount on Specialist Co-pay

- Obtain a routine eye exam
- Complete any age/gender preventive screening
- Do both, receive total of **\$10 discount**

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Open Enrollment Reminders



All employees must have a work email address in order to receive DBM Open Enrollment notifications



Employees will have to upload the appropriate documentation for newly enrolled dependents at the time of enrollment (marriage certificate, birth certificate..etc)



The benefits team will be hosting weekly webinars for employees to attend with Open Enrollment/benefit questions



The benefits team will have computer lab access for those who need assistance with Open Enrollment dates and time on Open Enrollment website



Do not forget – Open Enrollment closes at 5pm on November 8th!

Contractual Employees

Contractual employees must have an OPEN CONTRACT with an ending date of 1/2/2025 or later to receive their OE Event on 10/15/2024.

- Contracts that start on **1/1/2025** and are for **90 days or less** will not meet the eligibility rules for an Open Enrollment event, so please make sure Contract Start Dates and Contract End Dates are accurate for the type and length of employment
- The only exception are employees identified as ACA Eligible for 2025 in the Measurement Period Reporting. These employees need an Active contract on January 1, 2025 and it can be less than 90 days in duration



Open Enrollment Assistance

The benefits team will be available to assist employees who need to make changes/review their benefits. **Location: Lexington Building: RS-Admin Training Room 4105**



Questions?

Contact the Benefits team:
HRBenefits@umaryland.edu



SPAC- CC





1. Cost Personnel Update
2. Direct Retros for Pay Period (PP) 24-28
3. PCD error prior to 08/01/2024
4. Finalized FY25 Fringe Benefit Rate Update
5. Posting Expense for Child Care and Moving and Relocation expense
6. Effort Reporting Update
7. Service Center Proposals

Cost Personnel Update

- Plangji Dakum is no longer with Cost
 - Currently hiring to fill that position
- Rama Camara-Spasic, Director
 - Beryl Gwan, Assistant Director
 - Binita Shah, Cost Accountant
 - Tracy Nguyen, Cost Accountant
 - Amy Salles Cost Accountant

Direct Retros for Pay Period (PP) 24-28

- On PCD, PP 24-28 is the same Pay Period as 25-01
 - To isolate cross over PP expenses for fiscal year
 - FY2024 24-28 06/30/24 to 06/30/24
 - FY2025 25-01 07/01/24 to 07/13/24
 - HRMS PP 24-28 is within 25-01 (06/30/24-07/13/24)
- When a DR is done for the crossover period
 - For 24-28, we enter 25-01 and FY2024
 - For 25-01, we enter 25-01 and FY2025
- **REMINDER:** If a DR is processed for a pay period (PP), you can no longer do a BR for the same pay period

2024 Pay Schedule					
PP#	Pay Period		Bi-weekly Employees	Deduction	Hourly Employees &
	From Sunday	To Saturday	Base Salary Pay Date	Exceptions**	OVT/LWOP* Pay Date
24-26	6/2/24	6/15/24	Fri, 6/21/24	No Teachers Retire/ ORP deductions	Fri, 7/5/24
24-27	6/16/24	6/29/24	Fri, 7/5/24	No Teachers Retire/ ORP deductions	Fri, 7/19/24
25-01	6/30/24	7/13/24	Fri, 7/19/24	No Teachers Retire/ ORP deductions	Fri, 8/2/24
25-02	7/14/24	7/27/24	Fri, 8/2/24	No Teachers Retire/ ORP deductions	Fri, 8/16/24

DRs for 24-28 and Entering Funding Profiles for 25-01

- Funding profiles for FY25-01 should be entered and approved before submitting DRs for 24-28
- If DR is processed for PP 24-28 before you set up the 25-01 funding profile, HRMS will read that there is already a DR for that period (25-01)
- The EFP will need to be input from 25-02
- The 25-01 expense will need to be moved via a DR

DRs to 24-28 – Credit to PCA in 25-01

- If you have an outstanding debit on the PCA for PP24-28 and a DR has been processed
 - Verify that 24-28 DR's have been processed by checking the 25-01 PCA balance
 - Direct Retro credit balance for 24-28 will post to 25-01
 - Payroll Charge Detail (PCD) report will show a lower balance in the 25-01
 - PCD report by accounting period will show one debit line for 25-01 payroll, and one credit for 24-28 DR
- If there is no fringe expense on PCD for 24-28, that's a good indication that the balance was moved appropriately



DRs affecting PP 24-27 and PP 24-28, PCD error prior to 08/01/2024

- Reports of outstanding FY24 PCA balances, after submitting DR to move the expense.
- PCD ran prior to 08/01/2024 only showed 24-27 PP
- FY25 PCD report was updated to include PP 24-28 on 07/30/2024
- Any DR submitted through PP24-27 based on PCD ran prior to 08/01/2024
 - Intention was to move payroll through the end of the fiscal year
 - Please re-run and review PCD report as you will be missing PP24-28.
- Submit another DR to move the payroll posted to PP24-28.



Budget Retro Cutoff Date - Deadline to change EFPs for 25-01

- You will no longer be able to enter EFPs for 25-01 as of Wednesday 10/09/2024
 - Approve all Budget Retros to change EFPs for 25-01 by 8pm on Tuesday 10/08/2024
 - After 10/08/2024, you can do payroll cost transfer for 25-01 via Direct Retros
 - Start entering Budget Retros effective dated 07/01/2024 on Wednesday 10/09/2024
- See effort calendar on the Quick Links of Cost website <https://www.umaryland.edu/cost/>
- ***Plan Accordingly!!***



Direct Retros Reminder

- How to View a DR in HRMS
<https://www.umaryland.edu/media/umb/af/cost/FindingDirectRetro.pdf>
- For more information on how to submit a DR:
[Instructions for Direct Retro Form.pdf \(umaryland.edu\)](#)
- Direct Retro Forms :
<https://www.umaryland.edu/cost/direct-retro-forms/>
- For all questions, please contact:
effort@umaryland.edu

Finalized FY25 Fringe Benefit Rate

- A memo was sent out to Campus via the RAC to announce the Implementation of the approved Fringe Benefit Rate Agreement
- Different from what we shared in last SPA/SPAC meeting
- New benefits added to the fringe pool, retroactive to FY23
 - Child Care Supplement – Object code 2170
 - Moving and Relocation Expense – Object code 2160
- FY25 rates were set up in HRMS from 25-01
- The memo and rate agreement are uploaded to our website

<https://www.umaryland.edu/cost/about-the-office/fringe-benefit/>



FY25 Finalized Fringe Benefit Rates

	Apply to Accounts	FY24 Finalized	FY25+ Pending	Costs Recorded in Account
Faculty	1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.	28.8%	28.5%	2790 – Fringe rate Faculty
Staff	1013 – Exempt staff 1014 – Non-exempt staff	39.2%	39.1%	2791 – Fringe rate Staff
Legislated Benefit	2071 – Faculty 2072 – Exempt staff (C1) 2073 – Non-exempt staff (C1) 2080 – Summer salaries 2085 – Supplemental Pay 2110 – Overtime 2120 – Shift differential 2130 – On call pay 2140 – Bonus Payments 2074 – College Work study (summer) 2075 – Students (other than CWS) (summer) 2090 – Contractual employee (C2) (Until FY16)	8.3%	8.2%	2793 – Fringe rate Legislated Benefit
Limited Benefit	1021 – Post Docs/Fellows 2090 – Contractual Employee (C2) (FY16+)	18.8%	19.4%	2792 – Fringe rate Limited Benefit
Students	1020 – Graduate Assistants 2074 – College Work Study (CWS) 2075 – Students (Other than CWS)	0%	0%	N/A
Other	2196 – Accrued Leave Payout	0%	0%	N/A

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CGP – 2170 Child Care Expense – Posted to Fringe Pool

- CGP – UMB Child Care Grant
 - Awarded by UMB
 - HR-Benefits will send information to OOTC-PS via a Staging Table to load amounts to be paid the 2nd Pay Period in each month, Pay Period Begins/Ends, Combo Code, and Empl IDs.
 - Payroll loads the amount to the Fringe Pool - HRMS combo code 51999999
 - HR will contact department payroll reps to let them know so that they will validate via Cost Center Report/Payroll Register.
- For more information including qualification criteria and how to apply, follow the link below
 - <https://www.umaryland.edu/hrs/benefits/umb-child-care-grant/>



CCS – 2170 Child Care Expense – Applied OUTSIDE Fringe Pool

- CCS – Child Care Supplement
 - Awarded by the NIH through a grant
 - Paid by the grant, not the fringe pool – No change in process
 - Depts enter the awarded amount on ePAF. If the ePAF was approved, the awarded Child Care Supplement will be loaded onto eUMB Job Data - Compensation page.
 - Department should submit a Payroll Adjustment Form to OOTC-PS, including the retro pay from begin date – current pay period.
 - OOTC-PS will enter the bi-weekly amount for ‘CCS’ from current pay period until the end date.
 - Departments to make sure validate their Cost Center Report/Payroll Register.



MOV – 2160 Moving and Relocation Expense – Posted to Fringe Pool

- MOV – Moving and Relocation Expense
 - Starting FY23, all moving and relocation expenses would be paid by the Fringe Pool, object 2160.
 - Going forward please enter HRMS combo code 5199999999 on any PAF requesting MOV payments.
 - Dept fills out Payroll Adjustment Form (PAF) and submits to OOTC-PS.
 - Schools/Departments to follow the policy: [UMB Policy on Payment to Assist an Employee Incurring Moving and Relocation Expenses - University of Maryland, Baltimore \(umaryland.edu\)](#)
 - Send required documents with PAF. The PAF should be sent via email to DL-BF PAF Help bfpafhelp@umaryland.edu



Effort Reporting Update

- Due date for 063024 effort forms was 09/24/2024
 - 91% completion rate so far
 - 2950 out of 3255 forms completed
 - 241 forms pending Pre Review, and
 - 53 pending Certification
 - 11 pending post review
- As of today, 228 outstanding forms from prior periods
- Please have certifiers complete forms, especially for employees who will change departments
- New 093024 effort reporting period will be initiated next week



Effort Reporting Update

- Chair Notifications will be sent out next week
- Please follow up and have them completed
- Forms need to be pre-reviewed prior to certification
 - Do not be the one to hold up the process. Please complete your pre-reviews
- Remember Effort Wednesdays – we will be available to work with you. Please send a request to effort@umaryland.edu
- Link to effort escalation policy:
<https://www.umaryland.edu/media/umb/af/cost/Effort-Form-Escalation-Procedure-and-Resources.pdf>



Service Center Proposals

- Rate letters will go out next week, Monday 10/07/24 through Friday 10/11/24
- Completed Proposals need to be returned to Dean's office (Tom McHugh) for review by 10/31/2024
 - Please Attach Narration sheet with rate proposal
- Dean's office will send the proposals to Costing and Compliance by 11/30/24 to allow for review and approval of the rates for the next calendar year
 - New rates effective 01/01/25



QUESTIONS?



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



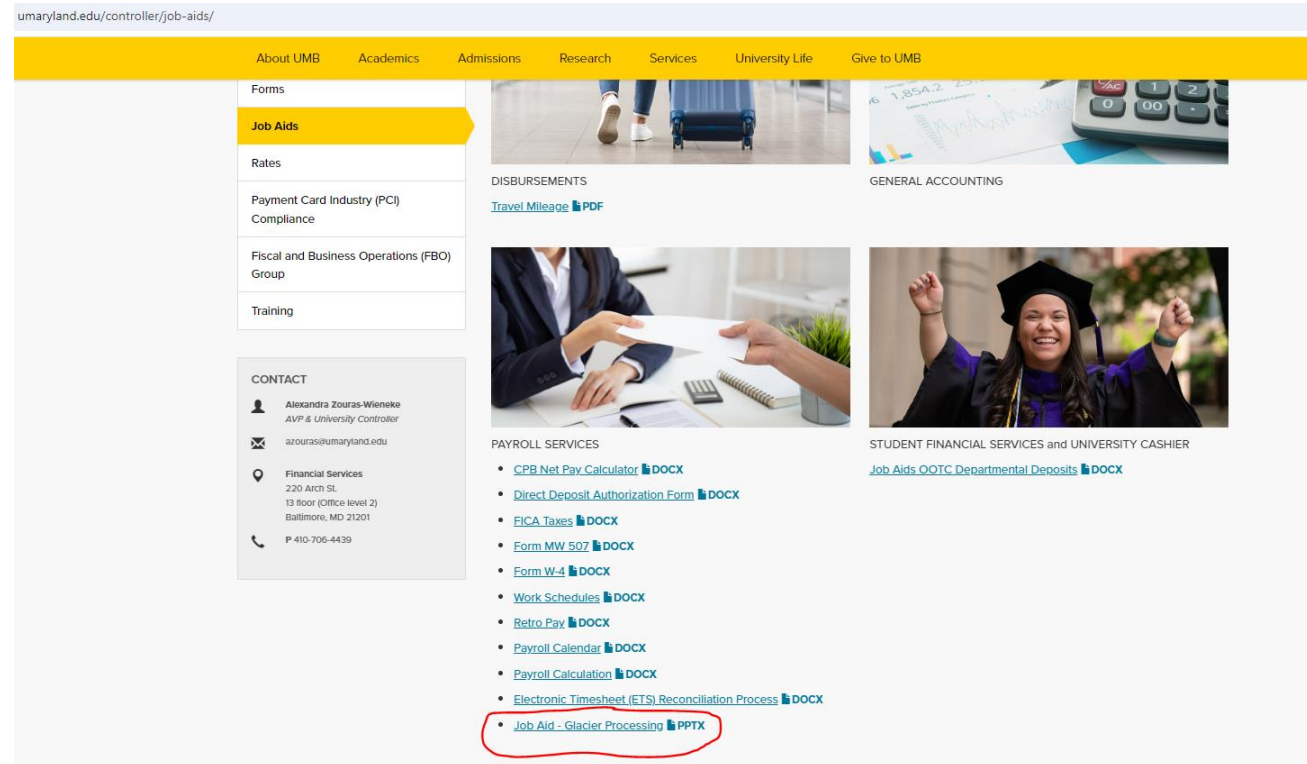
GLACIER

Glacier Training

Glacier will determine tax residency status and treaty eligibility for foreign national employees & non-employees

Glacier Job Aid

- <https://www.umaryland.edu/controller/job-aids/>
- A Glacier job aid is available to provide a step-by-step guide on completing the Glacier process.



When should a Glacier packet be submitted?

- New hires
- Non-Employees who will receive an honorarium, scholarship, prize/award or royalty payment
- Existing Employees
 - Critical Field Changes
 - Status changes
 - Expiration date changes/ US entry/exit date
 - SSN update
- Renewal Process
 - Takes place between October 2024- December 2024 for treaty eligible employees



When should an existing employee submit an updated Glacier packet?

New hires must submit a Glacier packet at the time of hire regardless if they are NRA/RA. The packet is to be submitted via DocuSign.

Changes	Updated Glacier Packet	Apply To	Submitted	Notes/Examples
* Immigration Status	Yes	NRA/RA	Via DocuSign	Visa Type changed from F1 to H1B
* Departure Date	Yes	NRA/RA	Via DocuSign	Original expected departure date change from 4/1/25 to 5/20/24
* Expiration Date	Yes	NRA/RA	Via DocuSign	End Date change on DS-2019, I-20, or EAD
* Relationship Type	Yes	NRA/RA	Via DocuSign	Job change such as from student employment to regular employment
* Residency Status	Yes	NRA/RA	Via DocuSign	Residency change from NRA to RA or vice versa
* Country of Tax Residence	Yes	NRA/RA	Via DocuSign	A Korean citizen who lived in Canada for 2 years prior to arriving the US
* SSN change	Yes	NRA/RA	Via DocuSign	Received the permanent Social Security Card
Tax withholding	No	NRA	N/A	NRA's cannot change their tax forms until they become an RA
		RA	Payroll Rep	Payroll Rep can forward original tax forms to OOTC-PS for final review
Name/Address Change	No	NRA/RA	Payroll Rep	Submit W4/MW507 only. Payroll Rep can forward original tax forms to OOTC-PS for final review

NRA-Nonresident Alien for Tax Purposes

RA- Resident Alien for Tax Purposes

* The changes for these fields are considered as critical change and may change the person's current tax situation. Therefore, an updated Glacier Packet is required.

Request Glacier access

An initial email is required for new hire employees to set up employee access to Glacier. Please email **DL-BF NRA Help**.

The email request should include:

- Employee First name :
 - Employee Last name :
 - Employee ID :
 - Email Address:
-
- Once the Glacier record is created the employee will receive an email from support@online-tax.net in order to complete the online Glacier process.
-
- Please note that maximum taxes will be withheld until original tax forms are received by CPB.
 - Glacier documentation should be submitted to OOTC-PS 1st electronically (for review) & 2nd in-person or via postal mail (for final review). OOTC-PS will send original tax forms to CPB once received in office.



Summary of Glacier Submission Process

- Glacier packet should be 1st submitted electronically via Glacier submission portal & 2nd via mail/ in-person
- Required Forms and Documents are listed on OOTC-PS website

<https://www.umaryland.edu/controller/payroll/non-us-citizen-taxes/employee---tax-form-table/>

- Glacier packet will consist of Glacier Tax Summary Report (TSR) and required tax forms and visa documents listed on TSR.
- Please access tax forms on OOTC-PS website (not tax forms in Glacier)

- Payroll Services will contact payroll representative once Glacier packet has been reviewed electronically to advise if packet is complete or incomplete.
- Glacier packet will be deleted if incomplete (re-submission required).
- Complete original Glacier packet will be submitted within 7 days in person or via mail after OOTC-PS confirms with department that the packet is complete via email.

Procedures for Payroll Representatives submitting Glacier Packets

- I. PR Rep will request Glacier access for new hire (up to 7 days before hire date) by email request to DL-BF NRA Help email address.
- II. Once employee completes Glacier record, PR Rep will collect Glacier documents from employee & submit Glacier packet electronically via online Glacier submission on OOTC-PS website.
 - Glacier packet will be reviewed electronically by OOTC-PS within 48 hours of electronic receipt
 - OOTC-PS will follow-up with PR Rep regarding electronic submission of Glacier packet
 - If electronic submission is complete, PR Rep will receive email from our office advising that the packet is accurate and to submit hard copy originals within 7 days
 - If electronic submission is incomplete, PR Rep will receive email from our office advising that the packet is inaccurate and to resubmit again electronically (OOTC-PS will delete electronic submission at this time)
- III. PR Rep will hand deliver or mail the complete original Glacier packet to OOTC-PS once receiving confirmation that the electronic submission was reviewed and complete.
 - OOTC-PS should receive the complete original Glacier packet in office within 7 days from receiving email receipt. If the hard copy packet is not received within 7 days, the Glacier submission will have to re-start from beginning (electronic submission and then hard copy submission). Electronic submission will be deleted, and PR-Rep will be notified via email.
 - OOTC-PS will mail required tax forms to CPB once receiving the originals in office within 7 days



How to access Non-US Citizen Forms (**Employees**) from OOTC-PS website

<https://www.umbaltimore.edu/controller/payroll/forms/>

UMB Home / About UMB / Offices / Office of the Controller / Payroll Services

Payroll Services

About Payroll	Payroll Forms
Payroll Announcements	Payroll Reps
Calendars	Payroll Calendars
Payroll Forms	Payroll Presentations
Fringe Benefit Rates	Non-U.S. Citizen Taxes
Helpful Payroll Links	POSC Instructions PDF
Payroll Information For New Employees	Payroll Training
Payroll Reps	Payroll Information for New Employees
Payroll Policies and Procedures	
Payroll Presentations	
Non-U.S. Citizen Taxes	
Payroll Training	

← → ↻ <https://www.umbaltimore.edu/controller/payroll/forms/>

About UMB Academics Admissions Research Services University Life Give to UMB

	Journal Entry XLSX
	Leave Reinstatement Request
	Leave Transfer Form
	Load Staging Table Form XLSX
	Merit One-Time Payment - FY17 XLS
	Moving and Relocation Payment Agreement DOCX
	Non US Citizens - Required Forms and Documents DOC
PRF-02	Payroll Adjustment Form PDF / Instructions PDF
PRF-09	Payroll Adjustment Form Prior Pay Period PDF / Instructions PDF
	Payroll Transaction Authority Form DOC
	Permanent Resident Certificate DOC
	SSN Affidavit of Compliance PDF

Glacier Submission Process

[UMB Home](#) / [About UMB](#) / [Offices](#) / [Office of the Controller](#) / [Payroll Services](#) / Payroll Forms

- **Glacier Electronic Submission (1st submission)**
- Glacier packet should be submitted online via Glacier Submission Form by Payroll Rep
- Glacier packet will consist of Tax Summary Report, Required Tax Forms & Required Document Copies

Payroll Forms

- Fringe Benefit Rates
- Helpful Payroll Links
- Payroll Information For New Employees
- Payroll Reps
- Payroll Policies and Procedures
- Payroll Presentations
- Non-U.S. Citizen Taxes
- Payroll Training

CONTACT

Candace Chow
Manager
DL-BFPayrollHelp@umaryland.edu

Payroll
220 Arch Street
13th Floor
Baltimore, MD 21201

P 410-706-1243

PRF-01 [Advance Check Request](#)

[Affidavit of Relocation for Employment](#)

PRF-10 [Allowance Advance Recovery Form](#)

PRF-03 [Check Cancellation Request](#)

PRF-04 [Request for Stop Payment/Reissue of Payroll Check](#)

[CII Employee Leave Form](#)

[Compensation Overpayment](#)

[Direct Deposit Form](#) [Fact Sheet](#)

[Direct Deposit Recovery Request](#)

[Direct Retro Request Forms](#)

PRF-08 [EFP Memo of Commitment](#) [Process](#)

[EFP Worksheet](#)

PRF-11 [Fica Refund Request Form](#) [Instructions](#)

W-4 Forms [Employee's Withholding Certificate \(Federal & State\)](#)

[eUMB User Authorization Form](#)

8233 [Exemption From Withholding on Compensation for Independent \(and Certain Dependent\) Personal Services of a Nonresident Alien Individual](#) [Instructions](#)

[Foreign National Data Form](#)

[Glacier Submission Form](#)

Administration and Finance

Glacier Submission Process

Glacier Hard Copy Submission (2nd submission)

Original Glacier packet will include:

- Tax Summary Report
- Required Tax Forms (original forms typed w/ wet signature)
- Required Documents (copies)

Original Glacier packet should be delivered in person or mailed to OOTC-PS 220 Arch Street, Office Level 2, Baltimore MD 21201

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
Please print, sign and submit with Tax Summary Report	Please copy and submit with Tax Summary Report
Required Forms:	Required Document Copies:
Form W-4	Form I-20
Form 8233 - 2024	Form I-94/I-94W Card
Treaty Attachment	Visa Sticker (in Passport)
State Tax Form	

Foreign National Tax Forms: Federal & State Withholding (MW507 is one single form)

RAFTP- Resident Alien for Tax Purpose W4

NRA- Non-Resident Alien for Tax Purpose W4

State Withholding (MW 507)

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) ☐ RG ☐ CT ☒ 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 your 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.irs.gov
City State Zip Code County of Residence (required)
(c) ☐ Single or Married filing separately ☒ Married filing jointly or Qualifying surviving spouse ☐ 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, and when to use the estimator at www.irs.gov/W4App.

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). If you or your spouse have self-employment income, use this option; or
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. ☐

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 and Other Credits
Multiply the number of qualifying children under age 17 by \$2,000 ☐ \$
Multiply the number of other dependents by \$500 ☐ \$
Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. 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) \$

RAFTP

Step 5: Sign Here
Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.
Employee's signature (This form is not valid unless you sign it.) Date
Employers Only Employer's name and address (For Employer Use Only) First date of employment Employer identification number (EIN)
Central Payroll Bureau P.O. Box 2396 Annapolis, MD 21404 52-6002033

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) ☐ RG ☐ CT ☒ 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 your 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.irs.gov
City State Zip Code County of Residence (required)
(c) ☐ Single or Married filing separately ☒ Married filing jointly or Qualifying surviving spouse ☐ 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, and when to use the estimator at www.irs.gov/W4App.

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). If you or your spouse have self-employment income, use this option; or
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. ☐

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 and Other Credits
Multiply the number of qualifying children under age 17 by \$2,000 ☐ \$
Multiply the number of other dependents by \$500 ☐ \$
Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. 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

Step 5: Sign Here
Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.
Employee's signature (This form is not valid unless you sign it.) Date
Employers Only Employer's name and address (For Employer Use Only) First date of employment Employer identification number (EIN)
Central Payroll Bureau P.O. Box 2396 Annapolis, MD 21404 52-6002033

Form **MW507** **Employee Withholding Exemption Certificate** **2024**
Controller of Maryland FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

Section 1 – Employee Information (Please complete form in black ink.)
Payroll System (check one) ☐ RG ☐ CT ☒ 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) (Residence not Maryland County in Baltimore City where you are employed)

Section 2 – Maryland Withholding Maryland worksheet is available online at https://marylandtaxes.gov/forms/24_forms/MW507.pdf
☐ Single ☐ Married (surviving spouse or unmarried Head of Household) Rate ☐ 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 1.
2. Additional withholding per pay period under agreement with employer 2.
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions and check boxes that apply:
☒ Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and (This includes seasonal and student employees whose annual income will be below the minimum filing requirements.)
If both a and b apply, enter year applicable (year effective) Enter "EXEMPT" here 3.
4. I claim exemption from withholding because I am domiciled in the following state:
☐ Virginia
I further certify that I do not maintain a place of abode in Maryland as described in the instructions. Enter "EXEMPT" here 4.
5. I claim exemption from Maryland state withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here 5.
6. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507 6.
7. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507 7.
8. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military spouses Residency Relief Act. Enter "EXEMPT" here 8.

Section 3 – Employee Signature
Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.
Employee's signature Date Daytime Phone Number (do not CPN work to contact you regarding your MW507)
Employer's name and address (For Employer Use Only) Federal Employer identification number (EIN)
Central Payroll Bureau P.O. Box 2396 Annapolis, MD 21404 52-6002033
Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted.
Web Site - https://www.marylandtaxes.gov/statepayroll/payroll_forms.php

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Examples of Required Forms & Required Documents:

Required Tax Forms (Original)

- W4
- W9 (resident alien for tax purposes)
- W9 Attachment (resident alien for tax purposes eligible for federal tax treaty)
- MW-507
- Form 8233 (treaty eligible employees)
- 8233 Attachment (treaty eligible employees)

Required Documents (Copies)

- Form I-20 (F1, FIT, FIO visa type)
- Form DS-2019 (JIN, JIT, JIS, J2 visa type)
- Form 797 Approval Notice (H1B, O1 visa type)
- Form I-94/94W
- Visa Sticker (in Passport)
- Employment Authorization Card (EAD) (FIO, X1 visa type)

Reminder: Tax forms should be accessed from OOTC-PS website not Glacier website (except for 8233 forms)



Required Documents Based on Visa Type

REQUIRED DOCUMENTS (copies) TO BE ATTACHED TO THE GLACIER Tax Summary Report	
If you have this USCIS Classification...	Attach copies of these documents. These copies are needed to verify your status for income tax withholding purposes. Your payment may be delayed if attachments are missing!
Permanent Resident	Permanent Resident or Resident Alien Card ("Green Card") <u>or</u> USCIS approval letter <u>or</u> a stamped passport indicating "Processed for I-551"
Permanent Resident Applicant	A valid (unexpired) Employment Authorization Card with category (c)(9) <u>and</u> a letter from USCIS stating that your Permanent Residency application has been processed
Asylee	A valid (unexpired) Employment Authorization card with category (a)(5) <u>or</u> category (c)(8) for pending asylee <u>or</u> copy of USCIS letter stating status <u>or</u> copy of I-94 <u>or</u> a stamped passport stating status
Refugee	A valid (unexpired) Employment Authorization card with category (a)(3) <u>or</u> (a)(4) <u>or</u> copy of USCIS letter stating status <u>or</u> copy of I-94 <u>or</u> a stamped passport stating status
TPS	A valid (unexpired) Employment Authorization card with category (a)(12) <u>or</u> copy of USCIS letter stating status <u>or</u> copy of I-94 <u>or</u> a stamped passport stating status
TN	I-94 Departure card <u>and</u> copy of your passport page.
F-1 Student	I-94 Departure card <u>and</u> Form I-20 Certificate of Eligibility (pages 1 & 3) (F-1 Status) <u>and</u> copy of U.S. visa from your passport. (If student on "Optional Practical Training" also attach a valid Employment Authorization Card indicating "Practical Training")
J-1 Student	I-94 Departure Card <u>and</u> DS-2019 Certificate of Eligibility (J-1 status) (page 1) <u>and</u> a copy of your U.S. visa
J-1 Non-student (Professor, Teacher, or Researcher)	I-94 Departure Card <u>and</u> DS-2019 Certificate of Eligibility (J-1 status) (page 1) <u>and</u> a copy of your U.S. visa
J-2 Spouse	I-94 Departure Card <u>and</u> DS-2019 Certificate of Eligibility (J-2 status) (page 1), a copy of your U.S. visa <u>and</u> a valid (unexpired) Employment Authorization Card
H-1B Worker	I-94 Departure Card <u>and</u> I-797A <u>and</u> a copy of U.S. visa from your passport
Other USCIS Classification	Contact Financial Services- Payroll

TAX FORMS REQUIRED FOR NON-U.S. CITIZENS				
STATUS	FORMS	FILED	AGENCY CODE	W4 SHOULD BE COMPLETED
PERMANENT RESIDENT	W4, Permanent Resident Certification, W9	Once-upon hire	360221	As a U.S. Citizen
RESIDENT ALIEN FOR TAX PURPOSES- NO TREATY	W4 for RAFTP, GLACIER Tax Summary Report, W9	Every Calendar Year	360221	As a U.S. Citizen
RESIDENT ALIEN FOR TAX PURPOSES- TREATY APPLIES	W4 for RAFTP, GLACIER Tax Summary Report, W9, W9 Attachment 8233 Rep Letter	Every Calendar Year	360221	As a U.S. Citizen
NRA FOR TAX PURPOSES- NO TREATY APPLIES *EMPLOYEE*	W4 for NRAFTPs, GLACIER Tax Summary Report	Every Calendar Year	360221	Must file "Single" Federal is 1 State is 1 or 0 Cannot use line 7
NRA FOR TAX PURPOSES- TREATY APPLIES *EMPLOYEE*	W4 for NRAFTPs, GLACIER Tax Summary Report, 8233 Rep Letter	Every Calendar Year	360221	Must file "Single" Federal is 1 State is 1 or 0 Cannot use line 7

Visa Type Descriptions

The visa type will determine the required documents based on visa description.

F1O- EAD card required in addition to required documents

J2-EAD card required in addition to required documents

G4-EAD card required in addition to required documents

H4 “Dependent of H1” -EAD card required in addition to required documents

X1- EAD card required in addition to required documents

A1	Diplomat
A2	Diplomat Dependent
B1	Business Visitor
B2	Tourist
F1	Foreign Student
F1O	Optional Practical Training
F1T	RAFTP-Student or OPT
F2	Dependent of F1
G4	International Organization Rep
H1B	Temporary Specialty Occupation
J1N	J1 Non Student
J1S	J1 Student
J1T	Exchange Visitor
J2	Dependent of J1
O1	Alien/Special Talent
TN	NAFTA Principal (Mex/Can)
WB	Waiver for business
X1	Pending Determination Visa Category

Who should submit an Employment Authorization Card (EAD) Card with Glacier packet?

Employees on the following visa:

- J2 visa
- OT (other purpose)
- F1O “F1” visa and Optional Practical Training (OPT).
Look at page 2 of I-20 form to see if on OPT
- X1 (Pending Determination of Visa Category)

Department of Homeland Security U.S. Immigration and Customs Enforcement		I-20, Certificate of Eligibility for Nonimmigrant Student Status OMB NO. 1653-0038		
SEVIS ID: N0030573540 (F-1)		NAME: [REDACTED]		
EMPLOYMENT AUTHORIZATIONS				
TYPE	FULL/PART-TIME	STATUS	START DATE	END DATE
POST-COMPLETION OPT	FULL TIME	REQUESTED	09 SEPTEMBER 2024	08 SEPTEMBER 2025
CHANGE OF STATUS/CAP-GAP EXTENSION				
AUTHORIZED REDUCED COURSE LOAD				
CURRENT SESSION DATES				
CURRENT SESSION START DATE		CURRENT SESSION END DATE		
31 JANUARY 2024		19 MAY 2024		
TRAVEL ENDORSEMENT				
This page, when properly endorsed, may be used for re-entry of the student to attend the same school after a temporary absence from the United States. Each endorsement is valid for one year.				
Designated School Official	TITLE	SIGNATURE	DATE ISSUED	PLACE ISSUED
David King	International Student Advisor		08/07/2024	Boston, MA
		X		
		X		
		X		

Income Type Errors

A common problem on Tax Summary Report is the incorrect income type selected.

Employees should only select options within red outlined box (This means the individual is on UMB payroll)

Non-employees should only select options from green outlined box (contractor payments such as honorarium, royalty, scholarship/fellowship, prize/award)

Follow the example below when addressing the income type.

Glacier- reasons for reject



Tax Summary Report

Summary of Information Entered Into GLACIER™:	
Name: [REDACTED]	2022 - 137 Days
SSN / ITIN: [REDACTED]	2021 - 355 Days
Email Address: [REDACTED]	2020 - 355 Days
Country of Tax Residence: China	2019 - 255 Days
Country of Citizenship: China	2018 - 149 Days
Current Immigration Status: F1 Student	
Original Immigration Status:	
Immigration Status Expiration: May 31, 2029	Changed Immigration Status? No
Employee ID: 043534	Immigration Status Change Date:
	Date of Entry to U.S.: August 5, 2018
	Estimated Date of Departure: May 31, 2029
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):	
Scholarship	
Applicable Tax Withholding Rate: No Tax Withholding Required	TAX
(If Tax Treaty Does Not Apply or Form Is Not Submitted)	
Tax Treaty Exemption Status: Taxable	
Tax Treaty Time Limit: Not Applicable	
Tax Treaty Exemption Period: Not Applicable	
Tax Treaty Dollar Limit: Not Applicable	

Empl ID: [REDACTED]		
Pay Period Frequency*: Employee: Bi-Weekly (B)		
Relationship with Individual (Select as many categories as applicable, but make only one choice per category)	Income Type (If applicable, select one choice per category)	Sourcing (Payments are considered ALL U.S. Source unless indicated below. Enter a percentage ONLY if part or all of the payments are/will be foreign source.)
<input checked="" type="checkbox"/> Employees <input checked="" type="checkbox"/> Faculty <input type="checkbox"/> Trainees <input type="checkbox"/> Student Worker	<input checked="" type="checkbox"/> Non-student Wages <input type="checkbox"/> Student Wages	<input type="text"/> %
<input type="checkbox"/> Student <input type="checkbox"/> Researcher	<input type="checkbox"/> Scholarship <input type="checkbox"/> Research Fellowships	<input type="text"/> %

Circled in Red- For all UMB employees.

Circled in Green- For Non-UMB employees only.

Administration and Finance

FICA Exempt Visa Codes

The following visa types below are exempt from FICA taxes. ALL employees will be FICA subject until successful submission of Glacier packet. Graduate Student Assistants (GRAs) and Student employee class will be exempt from FICA taxes: 04, 14, 14W, 16, and 16W

- F1-Student
- FIO-Student
- JIN- Exchange Visitor
- J1S-Exchange Student

**FICA Refund Request Form should be submitted for employees charged FICA in error
(Form located on OOTC-PS website)**



How to determine if employee is FICA subject or FICA exempt on Glacier Tax Summary Report.

Visa Codes Exempt from FICA: **F1, F1O, J1N**

Reminder: An employee will be FICA exempt with no exception, regardless of the visa code if holding a student status of employee class14, 14W, 16

GLACIER
UNIVERSITY OF MARYLAND BALTIMORE

Tax Summary Report

Summary of Information Entered Into GLACIER™:	
Name: [REDACTED]	2024 - 104 Days
SSN / ITIN: [REDACTED]	2023 - 365 Days
Email Address: [REDACTED]	2022 - 365 Days
Country of Tax Residence: China	2021 - 129 Days
Country of Citizenship: China	
Current Immigration Status: F1 Student	
Original Immigration Status:	
Immigration Status Expiration: May 31, 2029	Changed Immigration Status? No
Employee ID: [REDACTED]	Immigration Status Change Date: August 25, 2021
	Date of Entry to U.S.: August 25, 2021
	Estimated Date of Departure: May 31, 2029

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 3, 2026 to Resident Alien	
Residency Status Start Date: January 1, 2026 to Resident Alien	
Residency Status Change Date 2 (if applicable):	
Residency Status Start Date 2 (if applicable):	
Student Wages	
Applicable Tax Withholding Rate: Single (Bi-Weekly)	EX
(If Tax Treaty Does Not Apply or Form is Not Submitted)	
Tax Treaty Exemption Status: Exempt	
Tax Treaty Time Limit: Unlimited Time Period	
Tax Treaty Exemption Period: August 25, 2021 - unlimited	
Tax Treaty Dollar Limit: \$5,000 per calendar year	

FICA Tax Status: Exempt	FICA Tax Start Date: January 1, 2026
Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
Please print, sign and submit with Tax Summary Report	Please copy and submit with Tax Summary Report
Required Forms:	Required Document Copies:
Form W-4	Form I-20
Form 8233 - 2024	Form I-94/I-94W Card
Treaty Attachment	Visa Sticker (in Passport)
State Tax Form	

Certification

I hereby declare that the information provided by me to University of Maryland, Baltimore and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Maryland, Baltimore as soon as possible so that this information and/or my U.S. tax status may be updated.

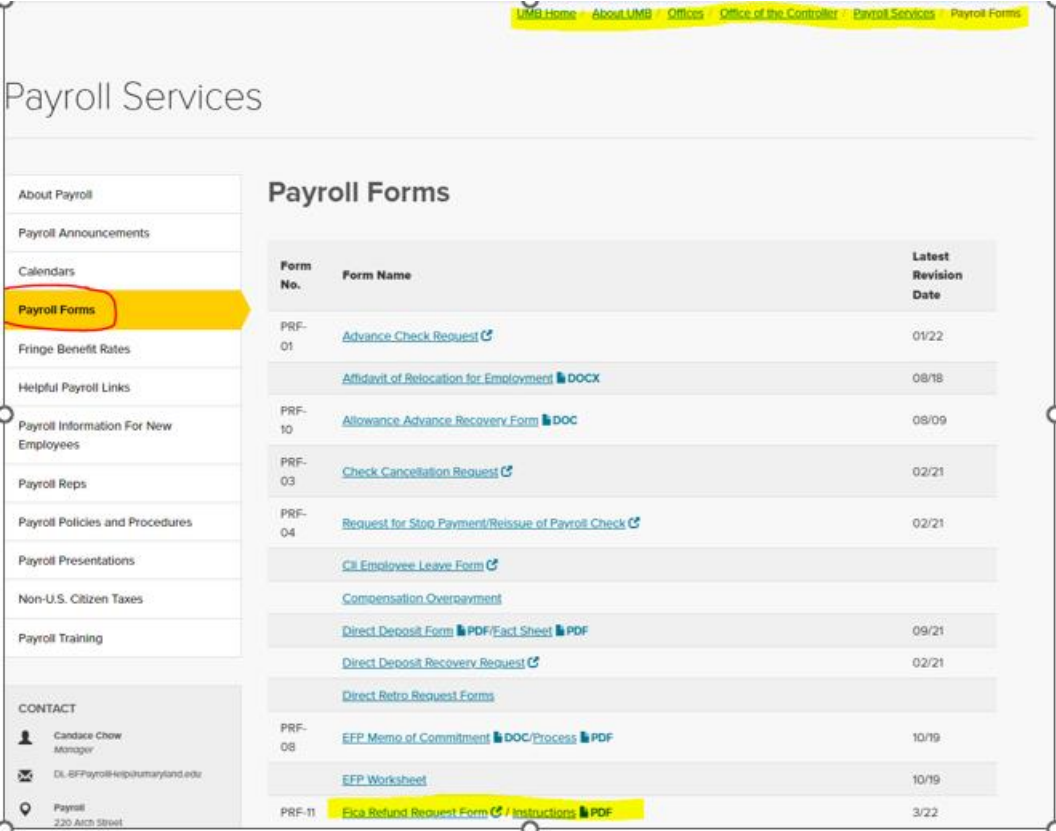
Signature: _____	Date: _____
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FICA Refund Request Form

- A **FICA Refund Request Form** should be completed for employees mistakenly charged FICA due to an employee not completing Glacier in a timely manner, having a retroactive job change (changing FICA from subject to exempt) or an error being made eUMB.
- CPB will mail the FICA refund check directly to the employee so the employee's current address should be listed on the request form.
- Employee must first complete his/her Glacier record & the PR Representative must successfully submit a complete Glacier packet to OOTC-PS before initiating a FICA Refund Request.
- The department should make sure that the FICA status is corrected (changed from subject to exempt) in eUMB before submitting the FICA Request Form to OOTC-PS.
- FICA Refund Request Form should include the following supporting documentation:
 - Tax summary report page (If refund is requested due to late Glacier submission)
 - Copy of job summary page
 - Copy of paycheck distribution page(s) for each pay period that FICA taxes were charged.

FICA Refund Request
Form should be
submitted via DocuSign

<https://www.umaryland.edu/controller/payroll/forms/>



Form No.	Form Name	Latest Revision Date
PRF-01	Advance Check Request	01/22
	Affidavit of Relocation for Employment 	08/18
PRF-10	Allowance Advance Recovery Form 	08/09
PRF-03	Check Cancellation Request	02/21
PRF-04	Request for Stop Payment/Reissue of Payroll Check	02/21
	CII Employee Leave Form	
	Compensation Overpayment	
	Direct Deposit Form  PDF/Fact Sheet 	09/21
	Direct Deposit Recovery Request	02/21
	Direct Retro Request Forms	
PRF-08	EFP Memo of Commitment  Process 	10/19
	EFP Worksheet	10/19
PRF-11	FICA Refund Request Form  Instructions 	3/22

Glacier will determine Tax Residency Status of Resident Alien or Non-Resident Alien for Tax Purposes

(Example)

- **Tax Residency Status:** Non-Resident Alien for tax purposes
 - **Residency Status Change Date:** 7/3/2026 to Resident Alien
 - **Residency Status Start Date:** 1/1/2026
- Employee visa code currently is “F1”
- Employee will change to “F1T” visa code in HRMS based on residency status start date of 1/1/26.
- Employee will continue to submit NRA tax forms w/ Glacier packet until residency change date of 7/3/26.

GLACIER Nonresident Alien Tax Compliance System		Tax Summary Report	
Summary of Information Entered Into GLACIER™:			
Name:	[REDACTED]	2024 - 104 Days	
SSN / ITIN:	[REDACTED]	2023 - 365 Days	
Email Address:	[REDACTED]	2022 - 365 Days	
Country of Tax Residence:	China	2021 - 129 Days	
Country of Citizenship:	China		
Current Immigration Status:	F1 Student		
Original Immigration Status:			
Immigration Status Expiration:	May 31, 2029		
Employee ID:	[REDACTED]		
		Changed Immigration Status? No	
		Immigration Status Change Date:	
		Date of Entry to U.S.: August 25, 2021	
		Estimated Date of Departure: May 31, 2029	
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 3, 2026 to Resident Alien			
Residency Status Start Date: January 1, 2026 to Resident Alien			
Residency Status Change Date 2 (if applicable):			
Residency Status Start Date 2 (if applicable):			
Student Wages			
Applicable Tax Withholding Rate: Single (Bi-Weekly)			
(If Tax Treaty Does Not Apply or Form Is Not Submitted)			
Tax Treaty Exemption Status: Exempt		EX	
Tax Treaty Time Limit: Unlimited Time Period			
Tax Treaty Exemption Period: August 25, 2021 - unlimited			
Tax Treaty Dollar Limit: \$5,000 per calendar year			
FICA Tax Status: Exempt		FICA Tax Start Date: January 1, 2026	
Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report			
Please print, sign and submit with Tax Summary Report		Please copy and submit with Tax Summary Report	
Required Forms:		Required Document Copies:	
Form W-4		Form I-20	
Form 8233 - 2024		Form I-94/I-94W Card	
Treaty Attachment		Visa Sticker (in Passport)	
State Tax Form			
Certification			
I hereby declare that the information provided by me to University of Maryland, Baltimore and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify University of Maryland, Baltimore as soon as possible so that this information and/or my U.S. tax status may be updated.			
Signature:		Date:	

Residency Status Change Date

Once employee residency status change, the employee will submit an updated Tax Summary Report and updated tax forms to OOTC-PS for updated forms to be sent to CPB. **This will not require a complete Glacier packet.** Original forms can be hand delivered or mailed to OOTC-PS.

Non-Resident Alien to Resident Alien

- TSR Page
- W4 (RAFTP)
- MW 507
- W9

The form is titled "GLACIER Tax Summary Report" and "Summary of Information Entered Into GLACIER™". It contains the following information:

- Name:** [Redacted]
- SSN / ITIN:** [Redacted]
- Email Address:** [Redacted]
- Country of Tax Residence:** Korea, Republic of (South)
- Country of Citizenship:** Korea, Republic of (South)
- Current Immigration Status:** F1 Student
- Original Immigration Status:** F1 Student
- Immigration Status Expiration:** May 21, 2029
- Employee ID:** [Redacted]
- Changed Immigration Status?** No
- Immigration Status Change Date:** [Redacted]
- Date of Entry to U.S.:** August 6, 2019
- Estimated Date of Departure:** January 1, 2027

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:** October 10, 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:** Single (Bi-Weekly)
- (If Tax Treaty Does Not Apply or Form Is Not Submitted)**
- Tax Treaty Exemption Status:** Taxable
- Tax Treaty Time Limit:** Not Applicable
- Tax Treaty Exemption Period:** Not Applicable
- Tax Treaty Dollar Limit:** Not Applicable

FICA Tax Status: Taxable

FICA Tax Start Date: January 1, 2024

Required Forms and Document Copies: Attach the following Forms and Documents to the Tax Summary Report

Please print, sign and submit with Tax Summary Report

Required Forms:

- Form W-4
- State Tax Form

Please copy and submit with Tax Summary Report

Required Document Copies:

- Form I-20
- Form I-94I-94W Card
- Visa Sticker (in Passport)

Permanent Residency (PR)

- Employees hired as a permanent resident- **Glacier packet is not required.**
- Employees who are on a visa and become a PR will be required to submit a permanent resident packet to OOTC-PS. Payroll Reps should use the same Glacier submittal process (1st submission electronically; 2nd submission in-person or via postal mail) to complete this process.
- The permanent resident packet will include the Permanent Resident Certificate Form, copy of Green Card, W4, MW-507 & W9.
- OOTC-PS will delete the employee Glacier record once receiving the hard copy packet (in office).

STATUS	FORMS
PERMANENT RESIDENT	W4 (2024) PDF Maryland MW507 (2024) PDF Permanent Resident Certificate DOC W9 PDF

Glacier Renewal 2025

PR Reps will run following query:
UMB_PR_CSF_RENEWAL to determine foreign nationals within their departments.

- ONLY employees eligible for federal tax treaty benefit should complete renewal process. All others are **NOT** required to complete the renewal process for 2025.
 - Employees should submit 2 copies of documents for renewal process
- All new hires onboarded January 2024-December 2024 must complete a 2024 Glacier packet, regardless of whether eligible for federal tax treaty benefit or not.
 - New hires who start during the 2025 renewal process must complete (2) Glacier packets for tax year 2024 and 2025.

Resident Alien for Tax Purposes (RAFTP) – Tax Treaty

- Federal and state 2025 forms.
- Form must be typed. Only signature should be wet ink. Black ink only
- GLACIER Tax Summary Report
- W9 form
- W9 Statement
- Form 8233
- Treaty Attachment
- Any other documents and/or forms listed in the Tax Summary Report

Non-resident Alien for Tax Purposes (NRA) – Tax Treaty

- Federal and state 2025 forms.
- Form must be typed. Only signature should be wet ink. Black ink only
- GLACIER Tax Summary Report
- Form 8233
- Treaty Attachment
- Any other documents and/or forms listed in the Tax Summary Report



Glacier Renewal 2025

- Glacier packets must be received by OOTC-PS no later than **November 11th** for electronic submission via Glacier Online Submission Portal and no later than **November 18th** for original hard copy Glacier packets (in-person/ postal mail delivery).
- Forms received after the deadline will be processed on a first come, first serve basis and will result in a delay of treaty benefits for 2025.
- All new employees hired prior to PPE 12/28/24, must complete a 2024 Glacier packet. This is not part of the renewal process.
- New hires eligible for the tax treaty benefit for the remainder of the calendar year 2024 (up to PP25-13), must submit the 2024 packet by 12/20/2024 to claim the benefit for the remainder of the year. Employee must also submit a 2025 Renewal packet. Please make sure they are marked accordingly.
- NRA employees (Non-resident Alien for Tax Purposes): Required to complete the Renewal process. Glacier will send out an email to notify them of the renewal process. The email will be sent Friday, October 25.
- RA employees (Resident Alien for Tax Purposes): Required to complete the Renewal process. Glacier will NOT send an email to notify them of the renewal process.
- New hires eligible for the Tax Treaty benefit hired after Friday, 10/25/24 won't receive an email from Glacier, but they will still need to go through the renewal process if claiming the tax treaty in 2025.



Glacier Renewal 2025

PR Representatives should use the **UMB_PR_CSF_RENEWAL** query to determine what employees to send an email for the renewal process.

Departments can use the template provided by OOTC-PS to communicate with employees.

Please do not include OOTC-PS in your communication email to your employees.



Glacier Template Renewal Process-

Payroll Representative will send this template email to foreign national employees

The renewal process for 2025 tax treaty will begin on Friday October 25, 2024. On that date, Payroll Services will begin accepting documentation for the 2025 calendar year. Please see below for specific directions about how to submit your paperwork.

If you are currently leaving/working outside of the U.S. you can disregard this information until you return to the U.S.

** If you are not claiming a Tax Treaty benefit in 2025, you can disregard this information as you are not required to complete the Renewal process**

If you are claiming a tax treaty benefit in 2025 and your tax status is Nonresident Alien.

On October 25, 2024, you will be receiving an email from support@online-tax.net regarding the renewal process through Glacier. When you receive this email, you should follow the instructions for how to log in to the Glacier system to complete your renewal and generate the appropriate forms. You will also need to complete new federal (W4) and state withholding forms (forms are located under [Non-US citizens taxes](#) page on our website). Please check over your forms to make sure that all the necessary information has been included and that all your forms are signed.

Once your packet is complete, you can either hand it to **[Please fill this as appropriate -Payroll Representative in your school/department]** for proper review and submission via DocuSign, or you can submit it yourself via DocuSign after making sure all is complete and properly filled out. Make sure the Tax Summary Report indicates this is a packet for the Renewal process. The Payroll Team will get this DocuSign and will review the packet and will advise whether the packet is ready to be mailed or if it needs corrections or it's incomplete.

Once you get the approval from Payroll Services, you can hand deliver the packet to us.

If you are claiming a tax treaty benefit in 2025 and your tax status is Resident Alien...

If you have previously filed a treaty claim as a resident alien, you will need to log in to your Glacier profile to check to see if you are still qualified to claim a tax treaty in tax year 2025. This can be checked by generating a copy of your Glacier Tax Summary Report and checking the date range listed next to "Tax Treaty Exemption Period" which can be found in the box labeled "Compensation/Wages". If 2024 is still within the exemption period listed and you wish to claim a tax treaty benefit in 2024 you will need to complete new federal (W4) and state withholding forms. Please check over your forms to make sure that all the necessary information has been included and that all your forms are signed.

Once your packet is complete, you can either hand it to **[Please fill this as appropriate -Payroll Representative in your school/department]** for proper review and submission via DocuSign, or you can submit it yourself via DocuSign after making sure all is complete and properly filled out. Make sure the Tax Summary Report indicates this is a packet for the Renewal process. The Payroll Team will get this DocuSign and will review the packet and will advise whether the packet is ready to be mailed or if it needs corrections or it's incomplete.

Submission Instruction.

In order for your forms to be considered on time, they must be received by Payroll Office no later than November 18th. Please plan ahead. If your forms are received by Payroll Services after this date, they will be processed on a first come, first serve basis, and may result in a delay of treaty benefits for you in 2025. No tax refunds will be processed.

All Glacier packets must be first submitted via DocuSign. (No exceptions). Once the packet has been approved by OOTC-Payroll, you can either mail the packet to the payroll office, or hand deliver to your school/department Payroll representative.

1. You may submit your complete packet, by mail, to Celeste Williams using the following address:

Payroll Services-Saratoga Building
Attn: Celeste Williams
220 Arch St. Office Level 2
Baltimore, MD 21201

If you did not receive an email from support@online-tax.net and you believe that you should have...

It may be that your Glacier record has gone into an inactive status as a result of immigration expiration dates not being updated in a timely manner. Please log in to your profile to check that your record is completely up to date and then, advance through your profile to the end to see if you are eligible for any treaty benefits in 2025. If you are, Glacier will generate the necessary forms and you can proceed with the submission guidelines listed above.

Questions and Concerns...

If you have any questions about the treaty renewal process please contact Celeste Williams by email at DL-BFNRAHelp@umaryland.edu. Please include your full name and Employee ID in your email as well as all necessary information pertaining to your question.

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Administration and Finance

Glacier Renewal Procedures for Payroll Representatives

1. Determine which employees are non-US citizens and nonpermanent residents (UMB PR CSF Renewal)
2. Notify employees regarding the renewal process (via email)
3. Tax Treaty: NRA employee- Notify these employees they will receive an email from **Support@Online-Tax.Net** with the subject heading "**Payments from the University of Maryland, Baltimore**" on Friday, October 25, 2024.
4. Tax Treaty: RA employees- These employees will not receive a notification from Glacier. Employees should use the template email that departmental payroll rep will send to complete the renewal process.
5. W4 form- The W4 generated by Glacier is **not** accepted. Please use the tax forms on OOTC-PS website <https://www.umaryland.edu/controller/payroll/employees-withholding-certificate-federal-state/>
6. Submit forms by November 11th electronically and by November 18th the original physical packet. **Do not hold on to the completed packets until all are completed in your department.**
7. Incomplete Forms- incomplete/incorrect forms will be deleted. Forms must be completed and re-submitted by the 11/18 deadline in order to ensure the tax treaty benefit as of 1/1/2025
8. Questions- Departmental PR Representatives please email DL-BFNRAHelp@umaryland.edu



Glacier Renewal- 2025 W4 should list RAFTP or NRA in the highlighted yellow field

Form **W-4**

Employee's Withholding Certificate **2025** ~~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)
☐ RG ☐ CT ☐ UM

Agency Number

Name of Employing Agency

(a) Employee Name

(b) Social Security Number

Home Address (number and street or rural route) (apartment number, if any)

Does your 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)

☐ Single or Married filing separately

☐ Married filing jointly or Qualifying surviving spouse

☐ 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, and when to use the estimator at www.irs.gov/W4App.

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). If you or your spouse have self-employment income, use this option; or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. ☐

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 and Other Credits

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

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

Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. 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) \$

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

Employers Only

Employer's name and address (For Employer Use Only)
Central Payroll Bureau
P.O. Box 2396
Annapolis, MD 21404

First date of employment

Employer identification number (EIN)

Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted. Web Site - <https://www.marylandtaxes.gov/statetaxpayroll/payroll-forms.php>

Form **MW507**

Employee Withholding Exemption Certificate **2025** ~~2024~~

FOR MARYLAND STATE GOVERNMENT EMPLOYEES ONLY

Comptroller of Maryland

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

Payroll System (check one)
☐ RG ☐ CT ☐ UM

Name of Employing Agency

Agency Number

Social Security Number

Employee Name

Home Address (number and street or rural route) (apartment number, if any)

(apartment number, if any)

City

State

Zip Code

County of Residence (required) (Indicate state Maryland County or Baltimore City where you are employed)

Section 2 – Maryland Withholding

Maryland worksheet is available online at https://marylandtaxes.gov/forms/24_forms/MW507.pdf

☐ Single ☐ Married (surviving spouse or unmarried Head of Household) Rate ☐ 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. 1.

2. Additional withholding per pay period under agreement with employer 2.

3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions and check boxes that apply.
☐ a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
☐ b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements).
If both a and b apply, enter year applicable (year effective) Enter "EXEMPT" here 3.

4. I claim exemption from withholding because I am domiciled in the following state.
☐ Virginia
I further certify that I do not maintain a place of abode in Maryland as described in the instructions. Enter "EXEMPT" here 4.

5. I claim exemption from Maryland state withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here 5.

6. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507. 6.

7. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. 7.

8. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military spouses Residency Relief Act. Enter "EXEMPT" here 8.

Section 3 – Employee Signature

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee's signature

Date

Daytime Phone Number (In case CPS needs to contact you regarding your MW507)

Employer's name and address (For Employer Use Only)
Central Payroll Bureau
P.O. Box 2396
Annapolis, MD 21404

Federal Employer identification number (EIN)

Important: The information you supply must be complete. This form will replace in total any certificate you previously submitted. Web Site - <https://www.marylandtaxes.gov/statetaxpayroll/payroll-forms.php>



2025 Glacier Renewal Tip list

Tax Treaty Renewal Tip list 2025

Please read below for key points that departments must be aware of so that this process is as smooth and easy as possible for you and for us.

- ✓ This is a **mandatory process for:**
 - **Employees eligible for a tax treaty benefit** in 2024.
- ✓ The **deadline** for submitting **all of** your NRA renewal Glacier packets is **November 18th**.
- ✓ The Glacier submission process remains in place during the tax treaty renewal process. All packets must be first submitted via DocuSign no later than 11/11/24. Once the packet gets approved by OOTC-PS, you should either hand deliver or mail the original packet to our office before the final deadline of 11/18/24.
- ✓ Do not wait until this date to submit all of your packets. OOTC-Payroll must receive your Glacier packets by the deadline so please plan ahead. The earlier you send them, the more time you will have for corrections if needed and still beat the deadline.
- ✓ For a list of all of the NRA employees in your department, run the query below.
UMB_PR_CSF_RENEWAL
- ✓ Foreign Nationals must log into Glacier & review/make all necessary updates to their records.
 - If claiming Tax Treaty in 2025: They must follow the renewal process whether they had changes or not in the Glacier record.
- ✓ For **all of** the 2025 Renewal packets, make sure you mark the Tax Summary report with a big **"2025"** in the top right corner of the page so that Payroll can differentiate them from regular 2024 Glacier packets that are being submitted for new hires, visa extensions, etc.
- ✓ If you have **new foreign national hires** from this point on, and they want to claim and are eligible for a 2024 tax treaty benefit, you need to make sure to submit a 2024 complete packet by 12/20/2024. If the Glacier packet is received by Payroll Services after this date, they will be taxed for the remaining of the 2024 calendar year (PP25-13) and the tax treaty will start applying based on the new calendar year 2025. (PP 25-14)
- ✓ Packets for 2024 will **not** be used as 2025 renewal packets. If you have an employee that needs to submit both 2024 and 2025, make sure they are both submitted and marked accordingly in the Tax Summary report.
- ✓ **Employees, who are not eligible for the Tax Treaty benefit in 2025, will not have to follow the renewal this year.**
- ✓ Employees with a status of Nonresident Alien for Tax Purposes (NRAFTP), who **are** eligible for the Tax Treaty benefit in 2025 will receive an email from Glacier on 10/25/24 advising them of the tax treaty renewal process. They will need to follow the proper submission process and submit the original packet.

✓ Please make sure you review all of your Glacier packets before bringing them over to us.

1. Required documents and forms for a complete and correct Glacier packet:

1.1. Tax Treaty:

- Tax Summary Report with original signature. This page is generated by Glacier once the record is completed. **Make sure to type 2025 at the top right side of the form.**
- W4 forms. Both Federal and state withholding form (MW507). The W4 generated by Glacier is NOT accepted. Please complete the W4 forms listed under the Payroll website (bottom part "Foreign Nationals Federal form W-4").
<https://www.umaryland.edu/financialservices/payroll/employees-withholding-certificate-federal-state/>
 - If Glacier indicates that you are a Non-Resident Alien for Tax purposes, please complete the NRA W4 form. If Glacier determines that you are a Resident Alien for Tax purposes please complete the RAFTP W4 form.
 - Form must be typed not hand written. Only the signature can be hand-signed
 - Completed in black ink only.
- Original 8233 Form. Employees must sign as the "beneficial owner" in Part III, page 2. (If the form is not generated by Glacier, it can also be printed from UMB's Payroll website). Form should be typed. Only signature can be hand-signed.
<https://www.umaryland.edu/financialservices/payroll/forms/>
- Original Tax Treaty Attachment letter (*Also known as Official Attachment to IRS Form 8233 or Rep Letter*). You will submit one as a Teacher or as a Student based on your current Immigration status. (If form is not generated by Glacier, it can also be pulled from UMB's Payroll website)
- Original W-9 form. Required for all Resident Aliens for Tax Purposes. It is not required for Non Resident Aliens for Tax Purposes.
- W-9 Statement. Only required for Resident Aliens for Tax Purposes.
- Form I-20, DS-2019 or I-797 according to your current Immigration Status
- I-20 form must include page 1 and 2.
- If you are an employee under the **F1 – OPT** status, a copy of the EAD (Employment Authorization card) will be required.
- I-94 form
- All employees besides Canadian Residents must include a copy of the page of the Visa sticker/stamp in the Passport. **Attention:** The Visa stamp page is not the same as a copy of the passport
- All other required documents and forms listed in the Tax Summary Report that were not mentioned in the list above.

FS-Payroll Website: <https://www.umaryland.edu/financialservices/payroll/forms/>

Glacier Website: <http://www.online-tax.net>

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
Administration and Finance

Non-Employees: How to determine if a payment should be processed by OOTC-PS

PR Reps can access the **Independent Contractor Determination Form** on OOTC-PS website to determine if a foreign national individual should receive a payment processed by our office.

<https://www.umaryland.edu/controller/payroll/forms/>

[UMB Home](#) / [About UMB](#) / [Offices](#) / [Office of the Controller](#) / [Payroll Services](#) / Payroll Forms

Payroll Information For New Employees	10	DISBURSEMENT AUTHORIZATION REQUEST FORM
Payroll Reps	PRF-03	Check Cancellation Request
Payroll Policies and Procedures	PRF-04	Request for Stop Payment/Reissue of Payroll Check
Payroll Presentations		Cit Employee Leave Form
Non-U.S. Citizen Taxes		Compensation Overpayment
Payroll Training		Direct Deposit Form PDF/Fact Sheet PDF
		Direct Deposit Recovery Request
		Direct Retro Request Forms
CONTACT	PRF-08	EFP Memo of Commitment DOC/Process PDF
 Candace Chew Manager		EFP Worksheet
 DL_SFPayroll@umaryland.edu	PRF-11	Fica Refund Request Form / Instructions PDF
 Payroll 220 Arch Street 18th Floor Baltimore, MD 21201	W-4 Forms	Employee's Withholding Certificate (Federal & State)
 P 410.706.1243		eUMB User Authorization Form
	8233	Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual PDF / Instructions PDF
		Foreign National Data Form DOCX
		Glacier Submission Form
		Honorary Letter Sample DOC
		HR at UMB Forms
	I-9	I-9 Employment Eligibility Verification PDF / Handbook PDF / Instructions PDF
		Independent Contractor Determination Form DOC

This Form includes questions that must be answered to obtain FS-Payroll's consideration of a request to pay an individual as an independent contractor paid by UMB, rather than to pay the individual as an employee. The questions relate to factors under the common law employment test. Information not requested by the Form may be provided on attachments if relevant to the factors.

Name: _____ Department: _____

Employee or Independent Contractor Evaluation Factors:

Please answer yes or no where requested. "No" answers suggest that independent contractor status may not be correct. On attachments, please explain "no" answers, and please explain any cases when circling both "Yes" and "No" was necessary.

1. The individual's work will be performed off campus: ☐ Yes ☐ No
Location of work: _____
2. The individual will choose the methods used to perform the work. ☐ Yes ☐ No
3. The individual will be supervised in doing the work. ☐ Yes ☐ No
4. The individual will set her own daily hours of work. ☐ Yes ☐ No
5. The individual offers services to the general public, and does not receive a majority of her income from UMB. ☐ Yes ☐ No
6. The individual will not be receiving training from UMB in order to be able to perform the work. ☐ Yes ☐ No
7. The individual did not do work of the same type while employed by UMB prior to retirement or other separation from service. ☐ Yes ☐ No
8. The individual will not be supervising or teaching students. ☐ Yes ☐ No
9. The individual has a significant investment in facilities, equipment and tools needed for the work, and will not rely exclusively or primarily on UMB facilities, equipment and tools. ☐ Yes ☐ No
10. The work is episodic, not regular or recurring. Completion of the work is defined. The individual will be liable for breach of contract if he does not complete the work. ☐ Yes ☐ No
11. Any assistants required by the individual will be hired, supervised and controlled by the individual. The University has no right to require that any assistant be hired or fired. ☐ Yes ☐ No
12. The individual is not obligated to provide substantially full-time work for the University, and is free to work when, and for whatever firms or universities, he chooses. ☐ Yes ☐ No

13. The individual will be paid by the job or on a lump sum basis, and will not receive any employment benefits or compensation determined as the value of employment benefits. ☐ Yes ☐ No
14. The individual will be, or may be, engaged as a contractor providing services to more than one firm or university while engaged by UMB. ☐ Yes ☐ No
15. The individual is prepared to sign a contract issued through Procurement Services, and will be liable for breach of contract if he or she stops providing services without completing the work. ☐ Yes ☐ No

Non-employee Payments

OOTC-PS will send an email at the request of the departmental payroll representatives to initiate the payment process for the non-employee who should receive a contractor payment. The email will include the following forms:


- Independent Contractor Policy & Information Form
- Form W7
- Affidavit of Compliance
- Foreign National Data Form
- Sample Payment Letter

This email will help determine the type of payment that should be processed by our office for the foreign national individual (non-employee). Please note that these type of payments are typically for individuals that are not on UMB payroll and are contractor payments.



Non-employee Payments

Sample Email Sent to Department

Send


To


Cc


[DL-BF NRA Help](#)


SubjectContractor Payment


No Label

IC Policy and Info .pdf
123 KB

w7.pdf
87 KB

Affidavit of compliance.pdf
60 KB

ForeignNationalDataForm.docx
35 KB

sample-honorarium-letter.doc
32 KB

Hello,

Please find attached the Independent Contractor Policy and Info package that describes the process to make a honorarium payment or “other payment” to an NRA individual. It will also list the required forms and documents Payroll Services may need upon the process and type of payment.

If you want to begin the process, first send us an Honorarium Agreement/Letter (sample attached) with the 3 questions answered at the bottom so that we can determine if the individual is eligible to receive a payment from our University. This letter basically should describe what type of payment you want to process and the amount.

We will also have to create a Glacier record for the NRA to complete. The Glacier system will determine tax residency status and also eligibility for a tax treaty benefit. We can then determine the exact documents and forms that will be needed. In order for us to create a Glacier record, we would need first/last name and an email address.

Please find out if the individuals have a valid U.S. social security number, if he/she doesn’t, we would need to request a temporary one in order for us to process any payment. There are 2 forms that we will need to request a temporary SSN: Affidavit of Compliance (attached) and W7 form (also attached). Please submit the 2 forms as soon as possible, if he/she doesn’t have a valid US SSN.

Thank you,

Non-employee Payments

- If it is determined that OOTC-PS should process a contractor payment for a non-employee. The PR Rep should send an email to DL-BF NRA HELP to have the individual set up in Glacier.
 - **The email will include the following:** first name, last name, email address
- Types of Payments for non-employee contractors
 - Honorarium
 - Scholarship/Fellowship
 - Royalty
 - Prize/Award
 - Miscellaneous
- PR Rep must hand-deliver or mail required forms listed on initial email along with the required forms for non-employee listed on OOTC-PS website based on the payment type. Once OOTC-PS receive the documentation in office, the payment can be processed for the designated payroll processing pay period.






How to access Non-US Citizen Forms (Non-Employees) from OOTC-PS website

<https://www.umaryland.edu/controller/payroll/non-us-citizen-taxes/non-employee/>

Payroll Services

About Payroll
Payroll Announcements
Calendars
Payroll Forms
Fringe Benefit Rates
Helpful Payroll Links
Payroll Information For New Employees
Payroll Reps
Payroll Policies and Procedures
Payroll Presentations
Non-U.S. Citizen Taxes
Employee - Tax Form Table
Non Employee
Payroll Training















Non-U.S. Citizen Taxes

- [Independent Contractor Determination](#) 
- [Employee](#)
 - [Required Forms and Documents for Non US Citizens Employees](#) 
- **Non Employee**
- Non-Resident Alien Information
 - [Notice 1392 - Supplemental Form W4 Instructions for Nonresident Aliens](#) 

Payroll Services

About Payroll
Payroll Announcements
Calendars
Payroll Forms
Fringe Benefit Rates
Helpful Payroll Links
Payroll Information For New Employees
Payroll Reps
Payroll Policies and Procedures
Payroll Presentations
Non-U.S. Citizen Taxes
Employee - Tax Form Table
Non Employee
Payroll Training
CONTACT

Non Employee

REQUIRED FORMS FOR NON-US CITIZENS - NON EMPLOYEE		
TYPES OF PAYMENT	Required documents if no Treaty Applicable	Additional required documents if Treaty Applicable
INDEPENDENT CONTRACTOR/ GUEST SPEAKER/ HONORARIA (Visa holders of B1, B2, WB, and WT)	Foreign National Data Form  Letter of Agreement  Tax Summary Report + required documents (GLACIER)  Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp W-8Ben  Copy of Purchase Order if over \$5,000 Honorary Statement  W-7  and a notarized copy of passport (if no SSN or ITIN) Affidavit of Compliance  (if no SSN or ITIN)	Form 8233  Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN)
SCHOLARSHIP/ FELLOWSHIP (IN EXCESS OF TUITION, REQUIRED FEES, BOOKS)	Foreign National Data Form  Grant document Tax Summary Report + required documents (GLACIER)  Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp Documents listing the payment requested W-7  Affidavit of Compliance  (if no SSN or ITIN)	Form 8233  Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN) W-8Ben 

Non-employee Payments

Required Documents Based on Payment Types

TYPES OF PAYMENT	Required documents if no Treaty Applicable	Additional required documents if Treaty Applicable
INDEPENDENT CONTRACTOR/ GUEST SPEAKER/ HONORARIA (Visa holders of B1, B2, WB, and WT)	Foreign National Data Form DOCX Letter of Agreement DOC Tax Summary Report + required documents GLACIER Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp W-8Ben PDF Copy of Purchase Order if over \$5,000 Honoraria Statement (if request for Honoraria payment) W-7 PDF and a notarized copy of passport (if no SSN or ITIN) Affidavit of Compliance PDF (if no SSN or ITIN)	Form 8233 PDF Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN)
SCHOLARSHIP/ FELLOWSHIP (IN EXCESS OF TUITION, REQUIRED FEES, BOOKS)	Foreign National Data Form DOCX Grant document Tax Summary Report + required documents GLACIER Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp Documents listing the payment requested W-7 PDF Affidavit of Compliance PDF (if no SSN or ITIN)	Form 8233 PDF Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN) W-8Ben PDF
ROYALTY	Foreign National Data Form DOCX Tax Summary Report + required documents GLACIER Royalty Information Statement (from GLACIER) W-8Ben PDF Documents listing the payment requested	Form 8233 PDF Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN)

PRIZE/AWARD	Foreign National Data Form DOCX Tax Summary Report + required documents GLACIER Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp Documents listing the payment requested W-7 PDF Affidavit of Compliance PDF (if no SSN or ITIN)	Form 8233 PDF Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN)
MISCELLANEOUS	Foreign National Data Form DOCX Tax Summary Report + required documents GLACIER Copy of I-94 (Departure Record) Copy of passport identity page Copy of visa page and/or port of entry stamp Documents listing the payment requested W-7 PDF Affidavit of Compliance PDF (if no SSN or ITIN)	Form 8233 PDF Copy of Social Security Card (SS) or Individual Taxpayers Identification Number Card (ITIN)

Questions?



PAYROLL TOPICS

Monthly Drop-In Session



Monthly Drop-In Session

- Unlike Payroll Reps meetings, the goal of these sessions are for the schools/departments to ask questions and give any suggestions
- Most of the participants attended to look for others to ask questions and they would listen
- Next step-
 - continue drop-in sessions or
 - make appt to meet
 - Via MS Teams
 - Via Phone



Monthly Drop-In Session

- Monthly Drop-in Session:
 - If no question from participants within 10 min, the meeting will be cancelled
 - You can still contact OOTC-PS via email or phone
- Payroll Drop-In Session will be rescheduled to tomorrow, 10/8/24 from 10-11am

Payroll Adjustments

Payroll Adjustments

- Same type of adjustments for different employees
 - 10 employees or more may utilize the Load Staging Table form
 - Contact OOTC-PS if you have Load Staging table adjustments
 - Only 1 PAF is required after completing the Load Staging table Form
 - ****NEW**** Multiple funding can be loaded on Paysheet only



Payroll Adjustments

- Due dates to submit Payroll Adjustment Forms (PAFs) is COB Friday for normal pay period processing
- If possible, please submit PAFs as soon as they're approved, before due dates
- May consider moving up the PAF due dates in future depending on workflow

Cost Center Report/Payroll Register

Cost Center Report/Payroll Register

- Review and sign off Cost Center Report (CCR)/Payroll Register (PR) is a REQUIRED task each pay period-
 - Before OOTC-PS sends gross pay file to CPB and
 - After OOTC-PS completes net pay processing
- CCR/PR Validation is not just a required task but very important to make sure your employees are receiving the correct pay
- Suggest having a back up person in case you're not available to validate payroll



Cost Center Report/Payroll Register

- Often times we need your help to report issues so that we can investigate if the problem is widespread or just your employees

Clean up Efforts

Clean Up Efforts

- Overpayments
- Final Payouts
- Timesheets

Overpayments

Overpayment Statistics

Overpayment Statistics April 2024 - September 2024		
Schools/Units	# of Overpayment	Overpayment Amount (\$)
Central Admin	14	42,897.88
SOD	2	525.63
SOL	0	-
SOM	26	77,422.04
SON	3	12,400.00
SOP	4	5,795.47
SSW	5	33,916.00
No. of Overpayments	54	
Overpayment Amount (\$)		172,957.02

Overpayments

- Submit overpayment packets as soon as overpayments occurred
- Delay in sending overpayment packets may affect employee's net pay back amount
 - Instead of repaying in net, employee will need to repay in gross amount after year-end deadline
 - Year end deadline usually is beginning or mid November
- Review your CCR/PR to avoid overpayments
 - When an employee is overpaid after year end deadline, they will need to repay in gross amount



Final Payouts

Final Payouts

- Employees are active within 30 days after termination effective or creation date, whichever date is later
- Employees should receive their final payout after their last regular paycheck
- Review BEN007 each pay period to clean up leave balances when employees are terminated

Delinquent Timesheets

Delinquent Timesheets

- As of this morning, there are 38 delinquent timesheets. Please continue the clean up as we're not planning to bring these old timesheets to HCM
- Run query UMB_ETS_DELINQUENTS_1_PP or the online ETS Statistics page to assist identifying the outstanding ETS need to be cleaned up

Questions or Comments



HCM Project Updates

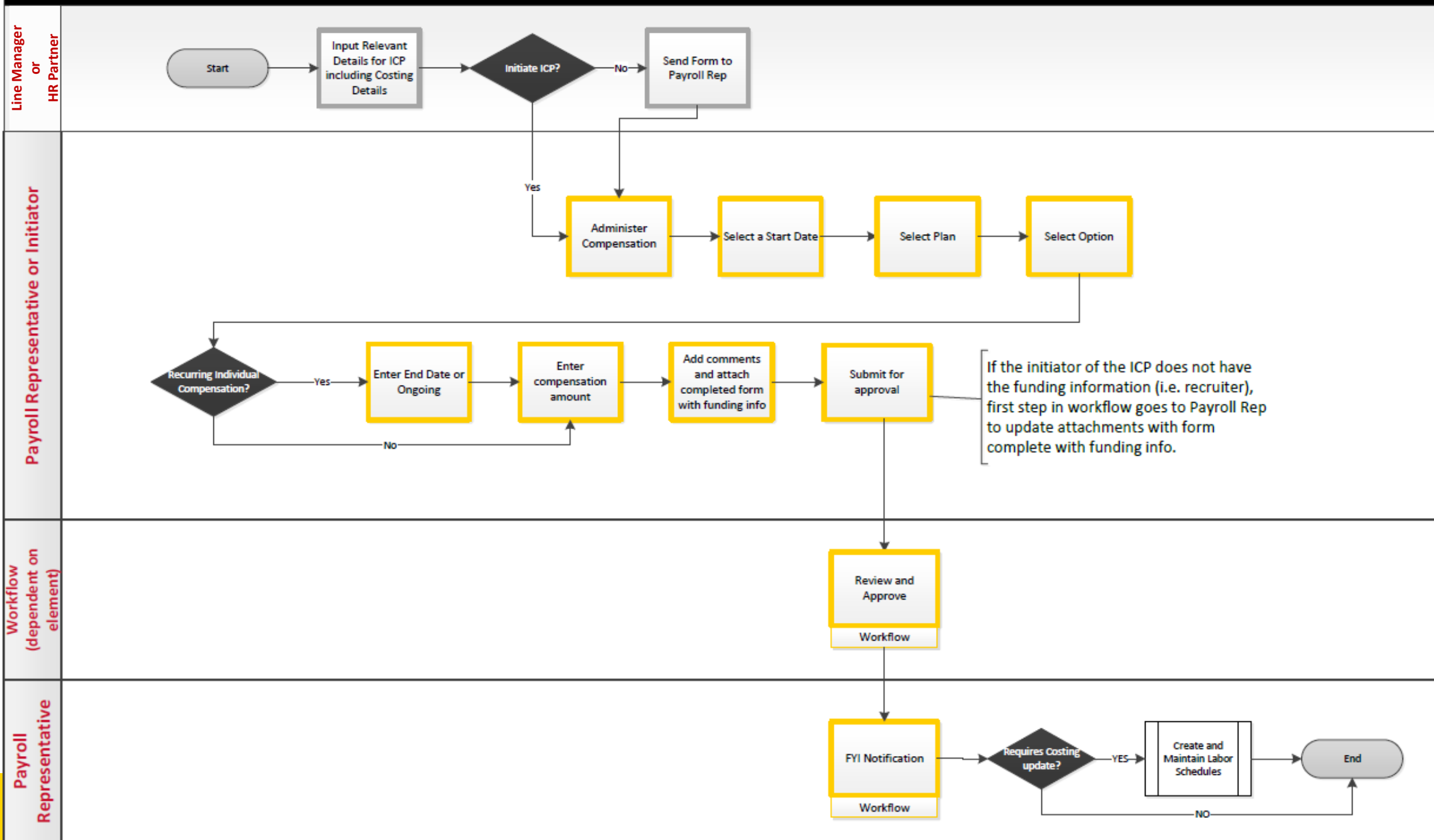


QHCM Project Updates: Individual Compensation Plans

UMB Payroll Reps Meeting

October 7, 2024





Individual Compensation Plans in Quantum

- ICPs will replace ePafs and most of the Payroll Adjustment forms.
- All ICPs will be submitted and approved in Quantum.
- Types of pay processed via an ICP include:
 - Additional, supplemental, delivered, and defined payments will be paid via an ICP.
 - e.g. stipends, additional duties, additional responsibilities, bonuses
 - Graduate Assistants ANNLIN Salaries will be paid exclusively through ICPs



Current vs Future State

CURRENT

Payroll
Adjustments &
ePafs in
PeopleSoft

- 01 Manual documentation for Payroll Adjustments (PA) forms are completed by Payroll Reps and sent via email/hand delivery to the Central Payroll Office.
- 02 Additional payments are manually entered by Central Payroll and may delay data entry.
- 03 ePAFs are entered by Payroll Reps with attached supporting documents.
- 04 Payments can only be processed using one ePaf at a time.



ICPs in
Quantum

- 01 Payroll Reps will receive and enter all information into Quantum's ICP page and attach necessary documentation.
- 02 Processing payments will not be delayed due to manual Central Payroll data entry.
- 03 All ICPs (regardless of type) will have one completion process in Quantum and follow defined workflow.
- 04 Multiple ICPs can be entered simultaneously for a specific assignment and approval of past ICPs does not affect current entries.

FUTURE

UNIVERSITY
of MARYLAND
BALTIMORE

Administration and Finance

In-System Demo: Initiate a Request for an ICP

Labor Distribution & ICPs

Labor Distribution in ICP Workflow

Enter Initial ICP Information





- Initiator enters initial ICP information
 - Selects Employee and Date
 - Enters Amount, Periodicity, and Earned Date
 - Attaches Appropriate Documentation

ICP Approval

Payroll Rep adds Costing
Information in LD

Administer Compensation

 **When**
Luke Quell, Director, Enterprise Business Application Systems - A&F Business Application

When does this award start? 

Required

September 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Labor Distribution in ICP Workflow

Enter Initial ICP Information



- Initiator enters initial ICP information
 - Selects Employee and Date
 - Enters Amount, Periodicity, and Earned Date
 - Attaches Appropriate Documentation

ICP Approval

Payroll Rep adds Costing
Information in LD

Additional compensation

Plan
Multiple Eligibilities

Option
BPY_Bonus Payment

Start Date
09/15/2024



Amount
USD 25,000.00

Periodicity
Periodically

Earned Date
09/15/2024



Periodicity Conversion Rule
Assignment Working Hours Rate Annualized

Comments
HCM Advisory Council Test

Additional Comments

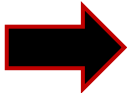
Y
ND
BALTIMORE
Administration and Finance

Labor Distribution in ICP Workflow

Enter Initial ICP Information


ICP Approval

Payroll Rep adds Costing Information in LD



- Initiator enters initial ICP information
 - Selects Employee and Date
 - Enters Amount, Periodicity, and Earned Date
 - Attaches Appropriate Documentation

Administer Compensation

 **Comments and Attachments**
Luke Quell, Director, Enterprise Business Application Systems - A&F Business Application

Comments

Drag and Drop
Select or drop files here.

URL

Name: _____ Employee ID: _____

Employee Type:

☐ Faculty ☐ Graduate Assistants ☐ Expat
☐ Staff ☐ Union ☐ Executive
☐ Adjuncts and Exempt C1s ☐ NRA

Individual Compensation Plan: _____
Individual Compensation Plan Option: _____

Amount: \$ _____

Payment Start Date: _____ Recurring: ☐ Yes ☐ No Ongoing: ☐ Yes ☐ No Annualized Payment: ☐ Yes ☐ No

End Date: _____

Reason for Additional Compensation: _____

Additional Compensation Costing Information:

Labor Schedule Dates	SOAPF	Costing Percentage

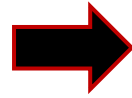
Labor Schedule Dates	Project	Award	Funding Source	Expenditure Organization	Costing Percentage

Labor Distribution in ICP Workflow

Enter Initial ICP Information

ICP Approval

Payroll Rep adds Costing
Information in LD



- Payroll Reps/Finance Reps are part of the workflow at which point they will go into LD and add the relevant labor schedule

Labor Distribution in ICP Workflow

Enter Initial ICP Information

ICP Approval

Payroll Rep adds Costing Information in LD

- Payroll Rep Creates Labor Schedule for ICP
 - Selects Employee and Date
 - Enters Distribution Details
 - After Approval the Schedule is Active

***Note:**
EFPs in PS =
Labor Schedule in QHCM



The screenshot displays the 'Create Labor Schedule' form on the right and the 'Labor Schedules' list on the left. The form includes fields for Person (Luke Quell), Assignment (Director, Enterprise Business Application System), Costed Only (unchecked), Pay Element (BPY_Bonus Payment), Schedule Name (Luke Quell - E028989 - BPY_Bonus Payment), Version Name (FY2025_01.01), Start date (09/15/2024), and End date (09/28/2024). The 'Labor Schedules' list shows two active schedules for Luke Quell, with the first one selected. The 'Distribution Rules' section shows two rules for FY2024_TEST, with the first one selected.

Line	Project	Task	Award	Funding Source	Expenditure Organization	Expenditure Type	GL Account	Percentage	Actions
1							1200-105-06204000-000000-630-00-00000-000	75.00%	...
2							1200-205-00006202-000000-HRM5QUAN-660-00-00000-000	25.00%	...
								Total	100.00%

Labor Distribution in ICP Workflow

Enter Initial ICP Information

ICP Approval

Payroll Rep adds Costing Information in LD

- Payroll Rep Creates Labor Schedule for ICP
 - Selects Employee and Date
 - Enters Distribution Details and Sets to Active
 - After Approval the Schedule is Active

***Note:**
EFPs in PS =
Labor Schedule in QHCM



← Luke Quell

Create and Maintain

Labor Schedules (3)

Luke Quell - E028989 - RGS_Regular Salaried
Director, Enterprise Business Application Systems - A&F Business Application
RGS_Regular Salaried
06204000-A&F Business Applications

Luke Quell - E028989 - BPY_Bonus Payment
Director, Enterprise Business Application Systems - A&F Business Application
BPY_Bonus Payment
06204000-A&F Business Applications

Luke Quell E028989
Director, Enterprise Business Application Systems - A&F Business Application
06204000-A&F Business Applications

Schedule Versions: Luke Quell - E028989 - BPY_Bonus Payment (1)

Create Version

Start	End	Status	Version Name	Comments	Actions
09/15/2024	09/28/2024	New	FY2025_01.01		...

Distribution Rules: FY2025_01.01 (1)

Create Rule

Line	Project	Task	Award	Funding Source	Expenditure Organization	Expenditure Type	GL Account	Percentage	Actions
1							1200-295-06100000-000000-00380082-870-00-00000-000	100.00%	...
Total								100.00%	

Edit Version

Version Name
FY2025_01.01

Start
09/15/2024

End
09/28/2024

Status
Active

Comments

Labor Distribution in ICP Workflow

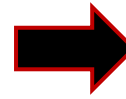
Enter Initial ICP Information

ICP Approval

Payroll Rep adds Costing Information in LD

- Payroll Rep Creates Labor Schedule for ICP
 - Selects Employee and Date
 - Enters Distribution Details
 - Approves and Schedule is Active

*Note:
EFPs in PS =
Labor Schedule in QHCM



Luke Quell
Create and Maintain

Labor Schedules (3)

- Luke Quell - E028989 - RGS_Regular Salaried
Director, Enterprise Business Application Systems - A&F Business Application
RGS_Regular Salaried
00204000-A&F Business Applications
- Luke Quell - E028989 - BPY_Bonus Payment
Director, Enterprise Business Application Systems - A&F Business Application
BPY_Bonus Payment
00204000-A&F Business Applications
- Luke Quell - E028989 - BPY_Bonus Payment
Director, Enterprise Business Application Systems - A&F Business Application
BPY_Bonus Payment
00204000-A&F Business Applications

Schedule Versions: Luke Quell - E028989 - BPY_Bonus Payment (1)

Create Version

Start	End	Status
09/15/2024	09/28/2024	Submitted

Distribution Rules: FY2025_01.01 (1)

Create Rule

Line	Project	Task	Award	Funding Source	Expenditure Organization	Expenditure Type	GL Account	Percentage	Actions
1							1200-295-06100000-000000-00380082-870-00-00000-000	100.00%	...

Total: 100.00%

Labor Schedule Version Status Approval for Luke Quell - E028989 - BPY_Bonus Payment (FY2025_01.01) - Google Chrome

fa-efzv-dev5-saasaprod1.fa.ocs.oraclecloud.com/fscm/UI/faces/adf.task-flow?tz=America%2FNew_York&df=medium&dt=both&tf=short&lg=en&cy=&...

Labor Schedule Version Status Approval for Luke Quell - E028989 - BPY_Bonus Payment (FY2025_01.01)

Approve Reopen Claim

Project Labor Schedule Version Approval Notification

Labor Schedule Name: Luke Quell - E028989 - BPY_Bonus Payment
Labor Schedule Version Name: FY2025_01.01
Creation Date: 09/17/2024
Submitted By: Sedar Juliann 41060203
Labor Schedule Type: Person Assignment Element
Labor Schedule Type Attributes: Luke Quell - Director, Enterprise Business Application Systems - A&F Business Application - BPY_Bonus Payment
Total Percentage: 100
Version Start Date: 09/14/2024
Version End Date: 09/27/2024
Version Comments:

Distribution Rules Details

Line Number	Project Name	Task Number	Contract Name	Funding Source Name	Expenditure Type	Expenditure Organization	GL Account Segment	Percentage
1							1200-295-06100000-000000-00380082-870-00-00000-000	100

Approval History

- Julianne Sedar
- Assigned to UMB_LDAPPROVER_ALL 08/17/2024 11:43 AM
- Submitted by Julianne Sedar 08/17/2024 11:43 AM

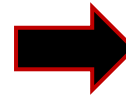
Labor Distribution in ICP Workflow

Enter Initial ICP Information

ICP Approval

Payroll Rep adds Costing Information in LD

- Payroll Rep Creates Labor Schedule for ICP
 - Selects Employee and Date
 - Enters Distribution Details
 - Approves and Schedule is Active



***Note:**
EFPs in PS =
Labor Schedule in QHCM

Labor Schedules (3)

- Luke Quell - E028989 - RGS_Regular Salaried
Director, Enterprise Business Application Systems - A&F Business Application
RGS_Regular Salaried
06204000-A&F Business Applications
- Luke Quell - E028989 - BPY_Bonus Payment
Director, Enterprise Business Application Systems - A&F Business Application
BPY_Bonus Payment
06204000-A&F Business Applications
- Luke Quell E028989
Director, Enterprise Business Application Systems - A&F Business Application
06204000-A&F Business Applications

Schedule Versions: Luke Quell - E028989 - BPY_Bonus Payment (1)

Create Version

Start	End	Status	Version Name	Comments	Actions
09/15/2024	09/28/2024	Active	FY2025_01.01		...

Distribution Rules: FY2025_01.01 (1)

Create Rule

Line	Project	Task	Award	Funding Source	Expenditure Organization	Expenditure Type	GL Account	Percentage	Action
1							1200-295-06100000-000000-00380082-870-00-00000-000	100.00%	...
Total								100.00%	

Administration and Finance

Monday,
November 11th

10 AM – 4PM
(Drop-in)

*"Meet us at the
SMC Campus Center in
The Elm Ballrooms!"*

