

THE PAYLINE

The FAS Payroll Newsletter

September 2023

As we enter another academic year, it is also a good time to remind everyone to take a moment to review the [FAS Procedures for Payroll Key Internal Controls](#) available on the [FAS Finance web page](#).

We would like to emphasize the importance of the **Payroll Register** (*Cost Center Reg by EE*). This report is one key control that FAS Tubs, Departments and Centers are **required** to produce in the event of an audit. This report is an excellent way to ensure that employees are scheduled to be paid correctly in their next payment. The requirements are covered in detail in **Section III. KEY Internal Controls and Procedures, C. Payroll Register Review** of the Key Control document. In addition, there are several recommended reports highlighted to run and/or review prior to payroll opening to ensure accuracy.

THIS EDITION'S TOPICS

- **eNews Updates:**
 - [New I-9 Form/Training](#)
 - [Pre-Assigned Temp Placeholder Numbers \(Temp SSNs\) for Incoming Students](#)
 - [Employment Outside of Massachusetts Policy and PeopleSoft Training](#)
- [Student FICA Eligibility](#)
- [Update GLACIER and I-9 Records for Returning or Recently Graduated Students](#)
- [Hiring Delays](#)
- [Managing Appointments](#)
- [Payroll Default Account](#)
- [Fall Teaching Fellow Appointment Reminders](#)

eNews Updates:

Please review the [August 10th eNews](#) for the important updates listed below.

New Form I-9 and Training

The U.S. Citizenship and Immigration Services has released a new version of the Form I-9 and its instructions with a 08/01/2023 version date and a 07/31/2026 expiration date. [Read more about the new Form I-9.](#)

To learn more about the new Form I-9, schools and units can register for one of the following Form I-9 overview and tips and tricks sessions.

[Register for the Thursday 8/17, 1:00-1:45 I-9 Overview Session](#)

[Register for the Wednesday 8/23 1:00-1:45 I-9 Overview Session](#)



Pre-Assigned Temp Placeholder Numbers (Temp SSNs) for Incoming Students

Effective immediately, Student Financial Services will assign a Temporary Placeholder Number (Temp SSN) to any incoming foreign student without an SSN on file in the student information system (SIS) after these students are activated in mid-June. [Read more about pre-assigned Temp SSNs](#)

Employment Outside of Massachusetts Policy and PeopleSoft Training

As a reminder, employees approved to work 20% or more of their time in a [Harvard Registered Payroll State \(PDF\)](#) must make applicable changes to their state tax withholding. [Read more about employment outside of MA](#)

Student FICA Eligibility

Harvard Students that work for the University may be exempt from FICA (Federal Insurance Contribution Act) tax if they are undergraduate or graduate students enrolled at least half-time and their primary relationship with Harvard is as a student. However, if a student has a total FTE greater than 1.00, based on standard hours from all their active positions, (excluding NPD and MST) they will lose their eligibility as the University evaluates all jobs applying the IRS guidelines. To avoid an employee being classified incorrectly as FICA eligible:

- Review the standard hours of all students for accuracy and make any necessary changes.
- Terminate any positions that are no longer active.
- When hiring students, enter the actual standard hours you expect them to work. Please note that the Student Quick Hire form defaults to five hours per week.

In late May 2023, current Harvard students in object code 6110 were changed to 6120 and FICA eligible status. Eligible returning students will now revert to object code 6110 and FICA exempt. Earned Sick Time will stop accruing and balances will not be available.

Update GLACIER and I-9 Records for Returning or Recently Graduated Students

Please be sure to remind returning foreign students and scholars to update their GLACIER records for any changes in the following:

- Extensions in their immigration status at Harvard
- Newly issued SSN or ITIN
- Changes in contact information
- Consent to receive any future 1042-S electronically through GLACIER
- Changes in income type being received

If the foreign individual is an employee, an updated I-9 may also be required if there is any change or extension in their immigration status. Failure of timely updates may adversely impact an individual's tax classification, tax exemption, and eligibility for continued employment.

To avoid delays when hiring a foreign national in PeopleSoft, be sure to include an email address in the *Secondary* drop-down field. An email address is required for the individual to receive a

GLACIER email. GLACIER is Harvard's online tax compliance program and is used to determine the individual's tax withholding rate. Failure to complete GLACIER will result in the individual being taxed at the highest rates.

Hiring Delays

To ensure that your New Hires/Re-Hires/Additional Jobs for individuals are processed timely, and to avoid data entry errors within MIDAS roles and Aurora Actions, please double check the following pieces of data before submitting:

- First/Middle/Last Name Spelling and order of names
- Date of Birth
- Social Security Number
- Home Address

If you notice discrepancies, please contact your Payroll Coordinator for help before submitting any action.

Managing Appointments

We continually have requests for the deletion of system generated termination rows within PeopleSoft, past the date in which these terminations have been processed.

Each month, departments receive an Aurora report of all employees with end dates in the next 90 days. An additional email is sent 10 days in advance of each individual term. However, each month, several employees incorrectly terminate due to lack of action by the local department.

These terminations cause benefit issues and require Payroll Services Coordinator intervention to correct the record before the employee/position can be reinstated. Each of these situations requires multiple steps by the department, Back Office Approvers, and Payroll Services Coordinators using Correction Mode (*requiring additional review*) to correct the record and reinstate the employee. This is a time-consuming process for all involved, but it also has a potential negative impact on the employee, regarding benefits and/or payment delay.

We strongly encourage Departments to run the [**Appointment Listings with End Date**](#) in Aurora Reporting Monthly. Departments must process the applicable action (Termination/Reappointment) in Aurora, **in a timely manner**, to ensure limited disruption in pay/benefit/system access or overpayment to the employee.

Please pay special attention to the Aurora reports and act on reappointments in advance of termination.

Compliance with existing payroll guidance by all is necessary for success across the FAS.

Please refer to the FAS Payroll Key Internal Controls for more information: [**FAS Procedures for Payroll Key Internal Controls**](#)

Payroll Salary Defaults

All departments and centers should run the GL Account Monitoring report for activity 799599 to identify any outstanding payroll default costing charges. This report will return payroll object codes that have been charged to default. A Transaction Listing report will provide the details of individual employee payments that must be corrected by journal entry.

Fall Teaching Fellow Appointment Reminders

Fall term Teaching Fellow (TF) appointments have a start date of August 1st. The first regularly scheduled pay date for TFs was August 15th. Appointments not received in time for the August 15th paycheck will be paid in regularly scheduled off-cycle payment runs. All appointment forms and any required documentation should be submitted to the appropriate office as soon as possible.

TF actions for new appointments and job data changes resulting in approved and submitted pay increases will be processed in the next scheduled special TF off-cycle run. Typically, payments are processed and confirmed by Wednesday and by Friday, direct deposit funds are available. Hard Checks (*anyone without direct deposit*) will be mailed to the employee's home address.

Please note: Many TFs are also on the stipend payroll; off cycle payments may be delayed due to the processing of the stipend payments. Departments do not need to submit off-cycle requests for their TFs to be included in one of these off-cycle payrolls.

Contact Us

As a Reminder: Please reach out to your FAS Partners if you need assistance in any HR/Payroll related matters. If further research is needed, your FAS Partners will work further with the applicable Central Offices.

Please feel free to call your FAS Payroll Services Coordinator with any questions or concerns about the information provided in *The Payline* or with any other payroll-related questions you may have.

Did you know:

September 23 marks the start of fall! This year's Autumnal Equinox occurs at 2:50 A.M. EDT on Saturday, September 23. On this date, there are approximately equal hours of daylight and darkness.

Check out some Facts & Folklore About the Fall Equinox

