

THE PAYLINE

The FAS Payroll Newsletter

September 2025

As we enter another academic year, we want to remind you to review the [FAS Procedures for Payroll Key Internal Controls](#). Please take a moment to review the document 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 strongly encouraged and recommended reports highlighted to run and/or review prior to payroll opening to ensure accuracy.

THIS EDITION'S TOPICS

- [Primary/Secondary PeopleSoft Time Approvers](#)
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Primary and Secondary PeopleSoft Time Approvers

In addition to reviewing the [FAS Procedures for Payroll Key Internal Controls](#) it is vital to review the [Primary and Secondary TL Group Approvers Report](#) report in FINReport.

The report shows Time and Labor groups that have Primary and Secondary approvers, along with T&L Groups that do not have an assigned Primary or Secondary approver.

Primary and Secondary approvers are not assigned automatically in PeopleSoft – these designations need to be maintained manually when staff change responsibilities or transfer to a new department. If you need to update this report, please send an email to appsec@fas.harvard.edu if:

- Primary or Secondary approver needs to be added or changed
- T&L groups listed are no longer active and need to be deactivated

FAS Payroll relies on the Primary and Secondary approver designations to ensure we contact the appropriate person in each department regarding time reporting deadlines or issues.

Form I-9 Reminders

Please review employee's work authorization expiration dates and complete reverifications if needed. An updated I-9 Schedule B (if completed in Equifax) or new I-9 must be completed for continuing workers with new documentation showing continued eligibility to work in the U.S.

When verifying updated work authorization documents, such as an Employment Authorization Document (EAD) card, make sure the employee's work dates fall inside the work authorization start and end dates indicated on the Section 2 work authorization document. Email i9help@harvard.edu if you have any questions.

A friendly reminder that 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 students are activated. [Read more about pre-assigned Temp SSNs](#)

- FAS Payroll receives a biweekly report from Central Payroll listing employees who have temporary SSNs in PeopleSoft currently, or with an ITIN with a Job Code. These employees need to apply for a permanent SSN by year end for tax reporting purposes.
- The Social Security Administration accepts in-person appointments. Individuals should request an in-person appointment as soon as possible. Contact your local [SSA Office](#) to set up an appointment. Individuals will also need to update their [Sprintax Calculus](#) record with their government-issued SSN to be able to file appropriate tax forms. They may log in to [Sprintax Calculus](#) to update.
 - If you have any questions, please reach out to your FAS Payroll Coordinator.

Furthermore, please check out the [Electronic I-9 Collection \(FAS\)](#) training created by our FAS Admin Ops partners. This course provides a high-level overview of the centralized Electronic I-9 collection process for FAS, emphasizing departmental responsibilities and specific edge-cases.

- As of 7/1/2024 the above Electronic I-9 Collection (FAS) training is required for all new incoming FAS Employees with the **Aurora Dept Admin** and **Action_Initiator** roles, and the **Peoplesoft Quick Hire Form Submitter** and **Preparer** roles.

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

Please be sure to remind returning foreign students and scholars to update their [Sprintax Calculus](#) 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 Sprintax
- 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 Sprintax email. Sprintax is Harvard's online tax compliance program and is used to determine the individual's tax

withholding rate. Failure to complete Sprintax will result in the individual being taxed at the highest rates.

Did you know Harvard has “Quick Start” guides, videos, and FAQs for [Sprintax Calculus](#) to support international payees through the onboarding process?

Please see the [International Payee Tax Compliance website](#) for a variety of materials that will help you and the supplier complete Sprintax Calculus.

- [Harvard's Calculus Quick Start Guide - Individuals \(PDF\)](#)
- [Harvard's Calculus Quick Start Guide - Vendors/Entities \(PDF\)](#)
- [Calculus Videos and Knowledge Base](#)

Employment Outside of Massachusetts Policy

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.

On June 1st, 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.

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.

Finally, with our Central Payroll Partners processing Off Cycle payments for Term appointments that end on the last day of the month for MFC/MEP/MIP/MTF paygroups, ensuring appointment accuracy is crucial.

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.

HART Job Aids:

[Dashboard-in-a-Dash: GL Account Monitoring](#)

[Dashboard-in-a-Dash: Transaction Listing](#)

If there are amounts in your Department GL Account Monitoring and Transaction Listing Reports, **please ensure that all journals are processed as soon as possible.**

Contact Us

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:

In 1917 Joshua Brooks wanted to showcase farming and agriculture in New England and decided to purchase land in Springfield, MA with other stakeholders, to create a site to do so. That site is now known as the Eastern States Exposition and hosts the Big E each September.

Check out some neat ESE history: [Eastern States Exposition History](#)

[The Big E](#) is called "New England's Great State Fair and it is fifth-largest fair in the whole country! The Big E celebrates all six New England states: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.

