



UNIVERSITY OF
SOUTH CAROLINA

Controller's Office
Payroll Hot Topics

February 26, 2020

Today's Agenda

- Form W4s (Federal and SC updates)
- Form W2s
- HCM Pay Stub – a closer look
- Pay Cycle Process
- Additional Pay
- Where to find resources
- Contact Information
- Questions



2020 Federal Form W4

- New form issued
- Mandatory for all new hires in 2020
- Optional for other active employees
- New hire onboarding task
 - Form is completed online; routes to Payroll
 - Subsequent changes completed on paper



2020 Federal Form W4

- Required fields
 - Step 1

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number ▶ 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 .
	Address		
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately		
	<input type="checkbox"/> Married filing jointly (or Qualifying widow(er))		
<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)			

– Step 5

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



2020 Federal Form W4

- Optional fields – Step 2

Step 2:	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.
Multiple Jobs or Spouse Works	Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld <input type="checkbox"/>
	TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.
Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)	



2020 Federal Form W4

- Optional fields – Step 3 and 4

Step 3:	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim Dependents	Multiply the number of qualifying children under age 17 by \$2,000 ► \$		
	Multiply the number of other dependents by \$500 ► \$		
	Add the amounts above and enter the total here	3	\$
Step 4 (optional):	(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)	\$
Other Adjustments	(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)	\$



2020 South Carolina W4

- New form introduced
- Uses concept of allowances from pre-2020 Form W4 (line 5)

1 Your first name and middle initial		Last name		2 Your Social Security Number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If Married filing separately, check "Married, but withhold at higher Single rate."			
City or town, state, and ZIP code		4 If your last name is different on your Social Security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>			
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)				5	
6 Additional amount, if any, you want withheld from each paycheck				6	\$

- Do not complete box 8, 9, or 10
- PeopleSoft Tax Data – effective dates



Form W2

- Recap of 2019 PeopleSoft W2 Process
- Electronic consent
- Reminder to have employees update addresses with HR when applicable
- Online availability while an active employee and up to 45 days post-termination



HCM Pay Stub

C12 Pay Group

HOURS AND EARNINGS					TAXES			
Description	Current		YTD		Description	Current	YTD	
	Hours	Earnings	Hours	Earnings				
Regular Pay		3,418.83	600.75	22,931.85	Fed Withholding	353.51	4,884.58	
Regular Pay	-4.00	-154.71		0.00	Fed MED/EE	47.44	646.62	
Sick Leave Taken	1.00	38.68	20.75	806.19	Fed OASDI/EE	202.85	2,764.87	
Annual Leave Taken	3.00	116.03	66.50	2,585.62	SC Withholding	175.50	2,419.44	
Regular Pay	-22.50	-887.58		0.00				
Sick Leave Taken	4.75	187.38		0.00				
Annual Leave Taken	17.75	700.20		0.00				
Holiday Pay		0.00	16.00	624.98				
Earnings Balances		0.00		20,110.98				
TOTAL:	0.00	3,418.83	704.00	47,059.62	TOTAL:	779.30	10,715.51	
BEFORE-TAX DEDUCTIONS			AFTER-TAX DEDUCTIONS			EMPLOYER PAID BENEFITS		
Description	Current	YTD	Description	Current	YTD	Description	Current	YTD
Health	71.93	1,007.02	Dependent Life Child	0.63	8.82	Health	309.03	2,472.24
Optional Life	24.25	339.50	Dependent Life - Spouse	9.70	135.80	Dental	6.74	53.92
SC 401(k) Plan	175.00	2,450.00	Supplemental LTD	6.00	84.00	Basic Life	0.16	1.28
SC 457 Plan	50.00	100.00	Parking After Tax	32.50	65.00	Optional Life*	23.00	184.00
Medical Spending Account	30.00	420.00				Basic Long Term Disability	1.61	12.88
Dependent Care Spending Acct	41.67	583.38				SCRS	745.65	5,636.16
SCRS	307.69	4,235.30						
MoneyPlus Fee DCSA 12	1.16	9.28						
MoneyPlus Fee Flex Spending	1.16	9.28						
12								
MoneyPlus Before Tax Fee	0.00	6.96						
Parking PreTax	0.00	390.00						
TOTAL:	702.86	9,550.72	TOTAL:	48.83	293.62	*TAXABLE		



HCM Pay Stub

SUM Pay Group

HOURS AND EARNINGS						TAXES		
Description	Current		YTD		Description	Current		YTD
	Hours	Earnings	Hours	Earnings		Current	YTD	
Summer Instruction		2,500.00	120.00	7,500.00	Fed Withholding	293.10	9,421.60	
Regular Pay		0.00	264.00	16,094.34	Fed MED/EE	36.25	833.42	
Special Assignment Pay		0.00		1,666.68	Fed OASDI/EE	155.00	3,563.59	
Earnings Balances		0.00		35,521.98	SC Withholding	143.02	3,461.94	
TOTAL:	0.00	2,500.00	384.00	60,783.00	TOTAL:	627.37	17,280.55	
BEFORE-TAX DEDUCTIONS			AFTER-TAX DEDUCTIONS			EMPLOYER PAID BENEFITS		
Description	Current	YTD	Description	Current	YTD	Description	Current	YTD
ORP VALIC	225.00	5,470.47	Dependent Life Child	0.00	7.56	ORP VALIC	390.25	3,943.26
MoneyPlus Before Tax Fee	0.00	9.30				VALIC ER 5%	125.00	1,263.06
Health	0.00	863.19				Health	0.00	1,236.12
Dental	0.00	82.35				Dental	0.00	26.97
Vision	0.00	102.96				Basic Life	0.00	0.66
Tobacco Surcharge	0.00	360.00				Optional Life*	0.00	148.35
Dental Plus	0.00	379.26				Basic Long Term Disability	0.00	6.45
Optional Life	0.00	564.48						
Medical Spending Account	0.00	1,324.98						
MoneyPlus Fee Flex 9	0.00	4.65						
Parking Surface Pre Tax	0.00	72.00						



HCM Pay Stub

Leave Without Pay

HOURS AND EARNINGS				
<u>Description</u>	<u>Current</u>		<u>YTD</u>	
	<u>Hours</u>	<u>Earnings</u>	<u>Hours</u>	<u>Earnings</u>
Regular Pay		3,235.29	1,263.00	46,899.28
Regular Pay	-37.50	-1,399.88		0.00
Leave Without Pay	37.50	1,399.88	217.00	8,100.65
Earnings Balances		0.00		22,927.37
TOTAL:		0.00	1,480.00	69,826.65



Pay Cycle Process

- On Cycle vs. Off Cycle
- Explanation of Creating Paysheets
- Loading Retro Ben information
- Loading ITAMS information
- Loading Retro Pay information
- Error Reports and Audit Reports
- Calculations
- Confirmation
- Integration Broke Pause and Release



Pay Cycle Process

- Best Practices for ensuring employees are paid on time and without issues
 - Adhere to HR Payroll Deadlines (see HR Toolbox on Division of HR website)
 - Allow time for workflow of approvals
 - Double check information submitted
 - Use HR queries to check end dates for additional pay



Additional Pay

- Additional Pay can be:
 - Non-base adjustment (i.e. TSA)
 - Other supplemental pay (i.e. CHR)
 - One time pay (i.e. BON)
- Additional Pay is recorded in PeopleSoft at the semi-monthly amount
- Understanding 9 month vs. 12 month Pay Groups when calculating semi-monthly amount



Additional Pay

Considerations when completing the Additional Pay eForm:

- End dates are very important
 - Avoid the 1st or 16th as an end date.
 - Best practice is to use the 15th or the end of the month (i.e. 30th, 31st)
- Understanding the difference between a “new” additional pay and an “update” to additional pay
- Checking the semi-monthly amount in the funding section



Where to Find Resources



Payroll Department

Payroll Department

My Payroll

Pay Dates

Direct Deposit

International Payroll

» **Payroll Toolbox**

ITAMS Reference

Forms

Processing Dates

Student Account Codes

Office Contacts

Payroll Toolbox

***New* Payroll Hot Topics**

Expand all



ITAMS Reference »

The ITAMS training guides provide step through instructions for time entry and screen shots for visual guidance.

Forms »

Access important documents for payroll matters, concerning departments and employees.

Payroll Schedules »

Stay on top of important timekeeping tasks and payroll distribution deadlines for current and lag payroll groups

Contact Payroll

Phone: 803-777-4227

Fax: 803-777-8080

1600 Hampton Street, 7th floor

University of South Carolina

Columbia, South Carolina 29208



Contact Information

For assistances or questions regarding W-4s, please email Jake Kiehl: kiehl@mailbox.sc.edu

For assistances or questions regarding W-2s, Additional Pay and the Paycycle Process, please email Wanda Martin: marti838@mailbox.sc.edu

For assistances or questions regarding Pay Stubs, please email: USCpay@mailbox.sc.edu



Questions





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