

Human Resources

Calendar Year End Guidelines

For CYE 2015

SEPTEMBER 2015

1. **SWOHR - Systems** will submit the quarterly enumeration verification file to SSA to verify our employee names and SSNs. SWOHR will receive the results from SSA and distribute to the regional personnel offices by October 1 for research or corrections.

OCTOBER 2015

2. **SW Production Services** will submit the order for the 2015 Forms W-2 in mid-October.
3. **Regional Personnel Offices** will research the returned results from the SSA enumeration verification and communicate to employees the requirements to process corrections. They will also notify UA-Payroll@alaska.edu of any corrections by October 31.
4. **SWOHR - Accounting** will notify the regional campus business offices of the taxable tuition waiver regulations by October 24. The regional business offices will submit an excel file of the taxable tuition waivers, using the template provided, to SWOHR – Accounting by October 30. (A copy of the instructions will be sent to SWOHR-Systems to put on the HR website).
5. **SWOHR - Accounting** will notify regional campuses by October 27 of the taxable income issues involving personal use of company vehicles and request completed forms be returned to the regional payroll offices by November 19. (A copy of the instructions will be sent to SWOHR-Systems to put on the HR website.) For detailed instructions on processing personal use of company vehicles, please refer to http://www.alaska.edu/files/hr/payroll.taxable_benefits.personal_use_vehicle.pdf.
6. **SWOHR - Accounting** will review the “W-4: Notice to all employees”. This notice is required per IRS reg. 31.3402(f)(2)-1(c)(3) to remind employees to file an amended Form W-4 if their filing status, exemption allowances, or exempt status have changed since their last W-4 was filed. Changes of this notice will be sent to SWOHR - Systems **no later than October 31 to accommodate posting to web self-service and email distribution by December 1.**
7. **SW Finance** will submit paycheck recon, including stale dated checks, to SWOHR Accounting by October 31.

NOVEMBER 2015

8. **SWOHR - Accounting** will send list of outstanding payroll checks that are older than 90 days to the Regional Payroll Offices by November 15.
9. **Regional Payroll Offices** will review the list of outstanding payroll checks that are older than 90 days and follow up with employee and/or department and process any correcting entries by the R26 run.
10. **SWOHR – Accounting** will notify SWOHR Systems of any W-2 form changes by November 30th. SWOHR Systems will work with OIT to implement any form changes online by the end of December.
11. **SWOHR – Accounting** will review the GLACIER system CYE procedures and modify the GLACIER database as needed for CYE/CYB processing.
12. **SWOHR - Accounting** will provide the International Work Team with a listing of all nonresident aliens who filed a tax treaty document (Form 8233, Form W-8BEN, or Form W-9) in 2015 to assist in informing nonresident aliens to file a new tax treaty form. This list will be distributed to the International Work Team by October 19. Emails will be generated and sent via GLACIER.
13. **SWOHR - Accounting** will provide the International Work Team with a listing of all foreign nationals in 2015 to assist in collecting International Forms. This list will be distributed to the International Work Team by November 21.
14. **SWOHR - Accounting** will provide regional personnel offices with a listing of all Forms W-4 filed in 2015 as exempt, or 10 or more exemptions to assist the personnel offices in informing those employees to review their withholding and file a new W-4 form if necessary. It is required that employees wishing to claim exempt file a new W-4 each year to maintain this status. It is recommended that employees with 10 or more exemptions review their situation to make sure this is still correct. This list will be distributed to the personnel offices by November 15.
15. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Payroll Offices by November 6: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Health Savings Account, Rehired Retirees, and Taxable Tuition Errors.
16. **Regional Payroll Offices** will review and resolve the following W-2 error reports prior to the R26 pay run: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Health Savings Account, Rehired Retirees, and Taxable Tuition Errors.
17. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Personnel Offices by November 21: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors.

18. **Regional Personnel Offices** will review and resolve the following W-2 error reports prior to the R26 pay run: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors.
19. **SWOHR - Accounting** will review the regional campus business offices’ list of the taxable tuition waiver amounts (to be received from business offices by October 30) and send the report of employee names, employee IDs, and taxable tuition income amounts for CY2015 to the regional payroll offices by November 13.
20. **SWOHR - Systems** will provide the “W-4: Notice to all employees” to **OIT/EAS** to be placed in UAOnline under the Employee Services/Tax Forms/W-4 Tax Exemptions/Allowances section by November 23.
21. **SWOHR - Accounting** will notify SWOHR Systems of the 2016 rate changes for adjunct faculty pension goal by November 21.
22. **SW Finance** will submit paycheck recon, including stale dated checks, to SWOHR Accounting by November 30.
23. **SWOHR - Accounting** will send W-2 rule form changes to SWOHR Systems by November 30.
24. **SWOHR - Accounting** will update the visa waiver list and the W-4 scholarship worksheet for the new calendar year. Updated forms will be submitted to SWOHR Systems by December 1 to post to the HR website by December 12.
25. **SWOHR - Accounting** will review the tax treaty regulations and update the tax treaty summary forms for 2016. Updated forms will be submitted to SWOHR Systems by December 1 to post to the HR website by December 12.
26. **SWOHR - Systems** will provide the “W-4- Notice to all employees” via the University email account before December 1.
27. **SWOHR – Accounting** will notify UAA and UAF parking services of the current IRS qualified parking monthly limit for payroll exclusions by November 30.

DECEMBER 2015

28. **Regional Personnel Offices** need to announce that employees who filed exempt on their W-4 last year need to file a new form W-4 for 2016 and that nonresident aliens need to file a new form 8233 or form W-9 every year to claim exemption under a tax treaty. (NRA 8233& W-9 requests will be accomplished through GLACIER)
29. **SWOHR - Systems** will verify the PTRCALN rule form to ensure that all payrolls to process for the 2016 calendar year have the correct processing dates, web-time entry employee deadlines, and web-time entry approver deadlines, by the first payroll of the new calendar year.

30. **SWOHR - Systems** will update the online web-time entry calendar and post the quick reference and detailed schedule for the 2016 calendar year to the Web Time Entry web resources page, by the first payroll of the new calendar year.
31. **SWOHR - Systems** will verify the roll dates on PTRLCAT for all leaves and change the dates by December 4 as appropriate to prevent the system from rolling prior to the initial processing of the first payroll of the new calendar year.
32. **SWOHR - Systems** will change the PTRBDCA rule form for the 2016 rate changes for adjunct faculty pension goal by December 22, with an effective date of December 13 2015.
33. **SWOHR - Systems** will run a browser for a listing of employees with projected annual leave totals over 240 hours and provide to the HR offices through Vista Plus as well as an email to each individual employee by December 9.
34. **SWOHR - Accounting** will send a list of outstanding payroll checks that are older than 90 days to the Regional Payroll Offices by December 8.
35. **Regional Payroll Offices** will review the list of outstanding payroll checks that are older than 90 days and follow up with employee and/or department and process corrections prior to the R26 pay run.
36. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Payroll Offices by December 4: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Rehired Retirees, and Taxable Tuition Errors.
37. **Regional Payroll Offices** will review and resolve the following W-2 error reports prior to the R26 pay run: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Health Savings Account, Rehired Retirees, and Taxable Tuition Errors. Report status to SWOHR Accounting by December 22.
38. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Personnel Offices by December 4: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 "Exempt"/>10 Allowances Errors.
39. **Regional Personnel Offices** will review and resolve the following W-2 error reports prior to the R26 pay run: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 "Exempt"/>10 Allowances Errors. Report status to SWOHR Accounting by December 22.
40. **SWOHR - Accounting** will review calendar year end rule forms for W-2 processing in December. Request for updates are sent to SWOHR Systems if necessary by December 11 to be applicable for CY2015.

41. **Regional Payroll Offices** will enter the taxable tuition waivers into BHR by December 18 (R26 payroll) using benefit code 815 (taxable tuition) and overriding the tax records to include the tuition in the applicable gross and tax withholdings.
42. **Regional Payroll Offices** will update the BHR system by December 18 (R26 payroll) with the taxable vehicle information per the personal use of vehicle instructions. For detailed instructions on processing personal use of company vehicles, please refer to http://www.alaska.edu/files/hr/payroll.taxable_benefits.personal_use_vehicle.pdf.
43. **SWOHR - Accounting** will make an EFTPS payment for the estimated W-2 and 1042s adjustment runs that will occur in January by the end of the month.
44. **Regional Personnel Offices** will reset the Fed Tax deductions to active for employees that were tax treaty benefit recipients or filed exempt last year and have not submitted a new Form W-4, Form W-9, or Form 8233 claiming exempt for 2016 by December 18.
45. **SW OIT EAS** will migrate the regulatory release to Banner PROD on December 20.
46. **SWOHR – Accounting** will perform W-2 file content comparison to validate regulatory upgrade in Banner PROD the week of December 20.
47. **SWOHR - Systems** will update the rule forms for NRA tax changes on December 22 for the initial processing of the first payroll of the new calendar year (the regulatory tax upgrade does not maintain this information). ***NOTE: For coordination and movement of employees shifting to the new NRA treaty income codes, refer to the HR Systems calendar.***
48. **SWOHR - Systems** will submit the FINAL quarterly enumeration verification file to SSA to verify our employee names and SSNs. SWOHR will receive the results from SSA and distribute to the regional personnel offices by December 18 for research or corrections. These changes will need to be processed prior to January 6 to ensure they are in time for the current year W-2 processing.
49. **SWOHR - Systems** will update the W-2 rule forms prior to the initial processing of the first payroll of the new calendar year, if necessary.
50. **SW OIT EAS and SWOHR Systems** will implement the BHR regulatory tax updates December 20 in Banner PROD for any 2015 form W-2 changes and any tax changes affecting 2016.
51. **SW OIT EAS** will run W-2 reports December 21 after the regulatory release is applied to Banner PROD.
52. **SWOHR - Accounting** will verify the rule forms for NRA tax changes prior to the initial processing of the first payroll of the new calendar year.
53. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Payroll Offices by the 30th of the month: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA,

Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Health Savings Account, Rehired Retirees, and Taxable Tuition Errors.

54. **Regional Payroll Offices** will review and resolve the following W-2 error reports: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Health Savings Account, Rehired Retirees, and Taxable Tuition Errors. Report status to SWOHR Accounting by January 6.

55. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Personnel Offices by the 30th of the month: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors.

56. **Regional Personnel Offices** will review and resolve the following W-2 error reports: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors. Report status to SWOHR Accounting by January 6.

JANUARY 2015

NOTE: The last CY2015 adjustment runs that will affect the 2015 W-2s are on January 4 and January 6. *We will process 2015 R01 through R26 adjustments in those runs. A 2016 R03 adjustment run is scheduled for January 6 to process any new deduction code setups that will need to be done for 2016. For the January W-2 runs and the 2016 R03 run, the payroll offices must override the History Date and Posting Override Date in PHAADJT with a **31-DEC-2015** date. No labor reallocation processing is allowed during these runs. All HR address changes must be made in Banner prior to January 6 to ensure W-2s go to the correct address.*

57. **SWOHR - Accounting** will provide a list of test file IDs to SWOHR Systems by January 6, 2016.

58. **SWOHR - Systems** will provide a W-2 test file to Data Center Operations by January 7, 2016.

59. **Regional Personnel Offices** will need to correct any name and SSN errors reported by SSA from the enumeration verification process by January 6.

60. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Payroll Offices by the day following each W-2 adjustment run: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Retirement Limits, and Taxable Tuition Errors.

61. **Regional Payroll Offices** will review and resolve the following W-2 error reports by the end of the next business day: Disposition, Federal Tax, FICA, History Date, Medicare Tax, Mileage- Personal Use of Vehicle, NRA, Payroll Reconciliations, Relocation, Tax Proportion, Flexible Spending Account, Retirement Limits, and Taxable Tuition Errors. Report status to SWOHR Accounting the end of the next business day.

62. **SWOHR - Accounting** will perform W-2 balancing and send the following error reports to the Regional Personnel Offices by the day following each W-2 adjustment run: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors.
63. **Regional Personnel Offices** will review and resolve the following W-2 error reports by the end of the next business day: Bad SSN, HR Address, Form 8233, Form W-9, and W-4 “Exempt”/>>10 Allowances Errors. Report status to SWOHR Accounting prior to the next W-2 adjustment run.
64. **Regional Personnel Offices** will notify SWOHR of the status of the SSA Enumeration corrections as of January 6. Any corrections or changes that are made after January 6 must be emailed to the Manager of Payroll/Benefit Accounting and SWOHR Systems.
65. **OIT Data Center Operations** will complete the test print by January 8, 2016.
66. **Regional Payroll Offices** will need to send a copy of the final tax report back to the SWOHR - Accounting by January 12 with notations explaining why all of the remaining tax discrepancies are appropriate and that all errors have been identified and resolved.
67. **SWOHR Accounting and SWOHR Systems** will both validate the W-2 process in LRGP to ensure correct computing and printing of W-2s prior to January 12 depending on the extent of regulatory changes.
68. **SWOHR - Systems** will turn on the 2015 W-2 print/review function in UAOnline as soon as the final balancing is completed by SWOHR –Accounting (tentatively January 19). A reissued W-2 for 2007 – 2014 is available on UAOnline. Electronic W-2 forms for years prior to 2007 are for informational purposes only.
69. **SWOHR – Systems**, upon receipt of notification from **SWOHR – Accounting**, will provide the W-2 Production file to Data Center Operations by January 14.
70. **OIT Data Center Operations** will print, scan into OnBase, and mail the W-2s before January 31 after receiving approval from **SWOHR - Accounting**. This is tentatively scheduled to begin for January 15.
71. **SWOHR – Systems**, upon receipt of notification from **SWOHR – Accounting**, will enable the online W-2s, tentatively scheduled for January 19, 2016.
72. **SWOHR – Accounting** will file the 4th quarter 941 by January 31.
73. **SWOHR – Accounting** will electronically file W-2s with SSA by February 1. (Double check with SSA)

FEBRUARY 2016

74. The **SWOHR** address is the return address on the W-2s. SWOHR will log any W-2s that are returned by the post office, and will email the list to the regional payroll offices.
75. **Regional Payroll Offices** will follow the duplicate W-2 process to request printing of duplicate W-2s that have been lost, etc. The employee must access UAOnline to print W-2s for years 2007 – 2014. NOTE: If paper copies are requested for years 2007 – 2014, contact UA-Payroll@alaska.edu for determination on a case by case basis.
76. **Regional Payroll Offices** will need to follow the W-2c processing procedures to process W-2 corrections on W-2c statements for 2015.
77. **SW OIT EAS** will execute the roll back of annual leave hours to 240 hours after the R04 payroll processes on February 13.
78. **SW OIT EAS** will post a listing for the regional payroll offices of all employees that had annual leave hours in excess of 240 hours as of the pay period ending R04 (pay period including January 31) and were affected by the roll back of the annual leave process. The listing will be available on Vista Plus in the “Payroll Run Reports” folder.
79. **SW OIT EAS** will remove the W-4 Notice to all Employees after February 14.
80. **SWOHR - Accounting** will provide a 1042-S test file to Data Center Operations by February 23.
81. **Regional Payroll Offices** will send SWOHR the CY2012 W-2c statements and spreadsheets by February 21.

MARCH 2015

82. **SWOHR - Accounting** will prepare nonresident alien 1042-S information used to produce the 1042-S statements, and will supply a flat file to Data Center Operations for processing by March 1.
83. SWOHR – Accounting will prepare and mail the signed 1042 tax return to IRS by March 15th.
84. **OIT Data Center Operations** will print, scan into OnBase, and mail the Forms 1042-S after receiving approval from SWOHR - Accounting by March 15.
85. SWOHR – Accounting will update and distribute the CY2016 taxable tuition and personal use of vehicle instructions to the appropriate regional offices and copy to SWOHR-systems for the website.

86. Regional Business Offices will submit taxable tuition information for the Spring semester to SWOHR by March31.

APRIL 2016

87. **SWOHR – Accounting** will complete the CY2012 941-X and Forms W-2C by April 15.

88. **SWOHR – Accounting** will calculate and distribute taxable tuition listings to regional payroll offices for payroll entry and taxation.

89. **SWOHR -Systems** will update and distribute the open enrollment data entry instructions to MAU offices by April 15.

MAY 2016

90. **Regional Payroll Offices** will send SWOHR the CY2013-2014 W-2c statements and spreadsheets by May 24.

JUNE 2016

91. **SWOHR – Systems** will update and review the FY2015 Fiscal Year End Instructions with multiple Banner work teams by June 10.

92. **SWOHR** will complete the 941-X and Forms W-2C for IRS/SSA by June 30.