

THE PAYLINE

A bi-monthly newsletter from FAS Payroll Services

JANUARY/FEBRUARY 2009

We would again like to thank everyone for their cooperation during the last several weeks of the calendar year. There were several adjusted payroll deadlines and schedules surrounding the Holidays. In addition, both a weekly and biweekly payroll were processed on December 29th, during the winter recess. Your attention to entry and approval deadlines and running reports was appreciated and made the entire process much easier to complete.

Please note that this issue of *The Payline* contains **important calendar year end tax information** that you may want to share with your entire staff.

This Month's Topics:

- [New Work-Study Time & Labor Workgroups](#)
- [New I-9 Form Now Available](#)
- [Teaching Fellow Schedule/Deadlines for Spring 2009](#)
- [2008 W-2 Form and Tax Information](#)
- [Claiming Exempt on Federal Tax Form](#)
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New Work Study Time & Labor Workgroups

As announced in December at the Department Administrator meetings and at the Federal Work-Study Program Brown Bag, two new Time & Labor Workgroups have been created to more effectively manage the Federal Work-Study Program. **WSON-CAMP – On Campus Work Study** and **WSOFF-CAMP – Off Campus Work Study** have been added effective January 25th to separate eligible work-study student employees from the current TEMPOTELG workgroup. Non work-study students will no longer have access to work-study Time Reporting Codes (TRC's) when reporting or having their time entered by a Time Keeper. Eligible work study students will have all TRC's plus WST available and must select the proper code when reporting their time. Time Approvers should confirm that the correct TRC has been selected when approving time. Off Campus work-study students will continue to be managed by the Student Employment Office (SEO). All students who are working in work-study jobs must complete a referral form available from the SEO website: www.seo.harvard.edu. Students can verify their work-study eligibility through the financial tab of my.harvard.edu.

There will be minor changes in the student hire process in both Asperin and PeopleSoft. A separate e-mail was sent from FAS Administrative Computing explaining how the appointment process will work in Asperin.

For departments that hire students directly in PeopleSoft, the changes are also minor. If you are hiring a temporary student into Job Code 700030 - The workgroup will still default to TEMPOTELG. If you are hiring a student into an on-campus work-study

position, you will now choose the new workgroup WSON-CAMP using the lookup function on workgroup.

Please contact your Payroll Services Coordinator or the SEO at 5-2585 if you have any questions. Additional detailed information from the Federal Work-Study Program December Brown Bag is also posted on the FAS Financial Services web site <http://www.fas.harvard.edu/~finance/> in the Archive section.

New I-9 Form Now Available

Effective immediately, the Department of Homeland Security has released a new I-9 form. The most significant change will be that all qualifying documents must be current. Expired documentation (such as a passport) will no longer be acceptable. The new I-9 form is attached along with a Question & Answer document that U.S. Citizenship and Immigration Services (USCIS) created to assist with understanding the changes to the form. Eureka and Able have also been updated with the new form. To avoid hiring delays, please pass this information along to all of your hiring managers.

Teaching Fellow Schedule/Deadlines for Spring 2009

The following is important information concerning Teaching Fellow and Teaching Assistant appointments and payrolls for the upcoming semester. We will again process two special Teaching Fellow off-cycle check runs at the beginning of the semester. This is done to ensure that Teaching Fellows are paid as quickly as possible, particularly after changes are made at the close of the study card period. In addition to the first two regular, on-cycle payrolls (check date February 13th and March 13th), there will be two special, off-cycle payrolls (check date February 27th and April 3rd).

The deadlines and schedule for Teaching Fellows are:

FAS/GSAS Deadline	Check Date	Payroll Type
1/21/09	2/13/09	Regular
2/13/09	2/27/09	Special Off-cycle
2/18/09	3/13/09	Regular
3/20/09	4/3/09	Special Off-cycle

Appointments must be in Asperin and all documentation received by Laura Pascale at 350 Holyoke Center, by the FAS/GSAS deadline.

Checks issued in an off-cycle payroll cannot be deposited in the employee's bank account via direct deposit. The paper check will be sent to the employee's local address. Please note that off-cycle checks are processed during the night and will be mailed on the morning of the check date.

Departments do not need to submit off-cycle requests for their teaching fellows to be included in one of these special off-cycle payrolls. GSAS will determine which teaching fellows to include based on the dates that appointments are entered into Asperin and paperwork is sent to FAS Payroll Services. Any required documentation (I-9's and FNIF's) must also be received by GSAS in order for appointments to be approved.

2008 W-2 Form and Tax Information

2008 W-2 forms have been mailed to employees' home addresses by the end of January. Please keep in mind that W-2's are printed and mailed through an outside vendor and it is not possible to pick up an individual W-2. The vendor guarantees W-2's will be postmarked by the IRS deadline of January 31.

Beginning February 11, 2009, employees that have not received their 2008 W-2 can request a duplicate by sending an email to W2@camail.harvard.edu or by completing an online form through the following webpage:
http://vpfweb.harvard.edu/ofs/payroll/emp_W-2_order.shtml

Employees should be prepared to provide their Harvard ID number, an address to where the W-2 form should be sent, and a telephone number in case there are any questions. University Financial Systems (UFS) will reprint and mail the duplicate W-2 request within 3 business days.

Below is a “**Tax Reporting Contact List**” provided by UFS to assist departments and employees with inquiries regarding W-2, 1099, 1042-S and 1098-T tax documents issued by the University. Feel free to share this contact list with others in your department.

Contacts for questions regarding tax-reporting documents issued to individuals and certain entities by Harvard University

<u>Form</u>	<u>Date form is required to be mailed</u>	<u>*Issuing Department</u>	<u>Contact Number (HU Extension)</u>	<u>Web Site</u>
W-2	1/31/09	Central Payroll	5-3001	http://vpf-web.harvard.edu/ofs/payroll/emp_w2_order.shtml
1099-M	1/31/09	Accounts Payable	6-6800	http://vpf-web.harvard.edu/ofs/ap/acc_con.shtml
1042-S	3/15/09	UFS – Customer Relations Team	6-6800	http://vpf-web.harvard.edu/ofs/tax_services/emp_pay_rep.shtml
1042-S	3/15/09	SRO (Student Receivables Office)	5-2739	https://sfportal.harvard.edu/admin/sro/tax_foreign.shtml
1098-E	1/31/09	SLO (Student Loan Office)	5-3782	https://www.ecsi.net/cgi-bin/bcqi.exe
1098-T	1/31/09	SRO (Student Receivables Office)	** ECSI (24 hrs.) 866-428-1098	www.ecsi.net/harvard1098t
1098-T	1/31/09	DCE (Extension and Summer School only)	***TCRS (24 hrs.) 877-467-3821	www.1098t.com

*Issuing department is indicated on the return address of the tax-reporting document.

**The service provider for SRO's 1098-T Forms is Educational Computer Systems Inc. (ECSI). ECSI responds to all student inquiries about the 1098-T Forms. Students may visit the ECSI web site at www.ecsi.net/harvard1098t or contact ECSI's 24-hour Call Center at 1(866) 428-1098.

***The service provider for DCE's 1098-T Forms is ACS' Tax Credit Reporting Service (TCRS). TCRS responds to all DCE student inquiries about the 1098-T Forms. DCE students may visit the TCRS web site www.1098t.com or contact the TCRS 24 hour Call Center at 1(877) 467.3821.

Source: University Financial Services January 2009

[Claiming Exempt on Federal Tax Form](#)

IRS rules require individuals to complete a new W-4 tax form each calendar year if they wish to claim "exempt" from Federal taxes. Employees claiming exempt in 2008 have until February 15, 2009 to update their exemption status either through Employee Self Service in PeopleSoft ([Main Menu > Self Service > Payroll and Compensation > W-4 Tax Information](#)) or by submitting a new W-4 form for calendar year 2009. If there is no update by the employee in PeopleSoft or new W-4 form completed and received, IRS regulations require the University to change their withholding status from "exempt" to "single and zero allowances."

UFS sent a notice to all current employees that claimed exempt in 2008, informing them that it was necessary to complete a new W-4 by February 15, 2009.

Please note that it is not necessary for employees to update the Massachusetts tax withholding information. Tax forms are available on ABLÉ at: <http://able.harvard.edu/documents/search.do> and additional instructions for claiming "exempt" also appear on the W-4 form.

Paper form updates should be sent to:

**FAS Payroll Services
Data Entry
1414 Massachusetts Avenue
4th Floor
Cambridge, MA 02138**

[Delivery of Confidential Information](#)

In a recent audit, Risk Management, in accordance with the University's Enterprise Security Policy, concluded that all documents that contain an employee's name, Harvard ID number and/or Social Security number, are classified as High Risk Confidential Information (HRCI). This includes all HR/Payroll forms that include an employee's name and/or SS number. HRCI material should always be handled with care and hand delivered by a University employee or courier to its recipient (FAS Payroll Services or the appropriate back office) and not sent through University mail.

[Contact your Payroll Services Coordinator](#)

Contact your Coordinator with any questions or concerns about the information provided in *The Payline* or with any other payroll-related question you may have. Send suggestions for topics you would like covered in future issues to Bob Daley at 5-7441 or daley@fas.harvard.edu

As usual, please forward or communicate information appearing in the *The Payline* to anyone on your staff who uses our services or contact your Payroll Services Coordinator (PSC) to add someone to our distribution list.



Questions and Answers

Dec. 12, 2008

USCIS REVISES EMPLOYMENT ELIGIBILITY VERIFICATION FORM

U.S. Citizenship and Immigration Services (USCIS) has submitted to the *Federal Register* an interim final rule that revises the list of documents acceptable for the Form I-9, Employment Eligibility Verification, process. The revised form will improve the security of the employment authorization verification process. Employers will be required to use the revised form for all new hires and to reverify any employee with expiring employment authorization beginning 45 days after publication in the *Federal Register*. The current edition of the Form I-9, dated 06/05/2007, will no longer be valid for use 45 days after publication of the rule in the *Federal Register*. The interim final rule and an informational copy of the revised Form I-9 will be available for public comment at www.regulations.gov for 45 days after publication in the *Federal Register*. The revised Form I-9 will be available at www.uscis.gov 45 days after publication in the *Federal Register*. The [Handbook for Employers, Instructions for Completing the Form I-9 \(M-274\)](#) is being updated to reflect these changes and will be published on the USCIS Web site in the near future.

BACKGROUND

All employers, agricultural recruiters and referrers for a fee are required to verify the identity and employment authorization of each person they hire for employment in the United States. This requirement is set forth by section 274A(a)(1)(B) of the Immigration and Nationality Act (8 U.S.C. 1324a(a)(1)(B)). USCIS has revised the Form I-9 to bring it into compliance with the governing statutes. The most significant change to the Form I-9 is the requirement that all documents presented during the Form I-9 completion process be unexpired. This and other revisions are detailed below.

Questions and Answers

Q. Why is a revised Form I-9 being released?

A. The revised Form I-9 reflects changes made to the list of documents acceptable for the Form I-9 in accordance with the Department of Homeland Security's (DHS) recent interim final rule. The rule furthers DHS's ongoing effort to increase the security of the employment authorization verification process. The new rule:

- Requires that all documents presented during the verification process be unexpired;
- Eliminates List A identity and employment authorization documentation Forms I-688, I-688A, and I-688B (Temporary Resident Card and outdated Employment Authorization Cards);
- Adds foreign passports containing certain machine-readable immigrant visas to List A;
- Adds to List A as evidence of identity and employment authorization valid passports for citizens of the Federated States of Micronesia (FSM) and the Republic of the Marshall Islands (RMI), along with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI ; and

- Makes technical updates.

Q: What is the difference between the revised Form I-9 and the old one?

A: The biggest difference in the revised Form I-9 is that all documents presented during the verification process must be unexpired. Other than several technical updates, the following documents have been added or removed:

Two documents have been added to List A (Documents that Establish Both Identity and Employment Authorization) on the List of Acceptable Documents:

- A temporary I-551 printed notation on a machine-readable immigrant visa in addition to the foreign passport with a temporary I-551 stamp; and
- A passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with a valid Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI.

Although prior regulations refer to temporary I-551 “stamps,” the Department of State for several years has been affixing machine-readable immigrant visas (MRIVs) that contain a pre-printed temporary I-551 notation in the foreign passports of aliens immigrating to the United States. DHS therefore is updating the regulations to reflect this alternate temporary I-551 document with the pre-printed temporary I-551 notation on MRIVs.

Additionally, under both the preexisting Compacts with the FSM and the RMI, and the Compacts as amended, most citizens of the FSM and RMI are eligible for admission to the United States as nonimmigrants. Such citizens of the FSM and RMI have the privilege of residing and working in the United States. Amendments to the Compacts include provisions that eliminated the need for citizens of the FSM and RMI to obtain an Employment Authorization Document (Form I-766). By adding to List A the FSM and RMI passports, with a valid Form I-94 or I-94A, citizens of the FSM and RMI will be able to use their passports in the I-9 process without the need to obtain a separate Employment Authorization Document.

Three documents were removed from List A of the List of Acceptable Documents:

- Form I-688, Temporary Resident Card;
- Form I-688A, Employment Authorization Card; and
- Form I-688B, Employment Authorization Card.

Q. Where can I obtain a copy of the revised Form I-9?

A. An informational copy of the revised Form I-9 and the interim final rule can be found in the Federal Register. Beginning 45 days after publication in the *Federal Register*, the revised Form I-9 for use by the public can be downloaded from www.uscis.gov. Paper copies of the Form I-9 can be ordered by calling USCIS at 1-800-870-3676.

Q. Why can't I present an expired document?

A. DHS wants to ensure that documents presented for use in the Form I-9 process must be valid and reliably establish both identity and employment authorization. Expired documents may not portray a valid status. They are also prone to tampering and fraudulent use. This change takes into account the limits placed on these documents by their issuing authorities. If a document does not contain an expiration date, such as a Social Security card, it is considered unexpired.

Q. Why is only one type of Employment Authorization Document left in List A?

A. Forms I-688, I-688A and I-688B are older employment authorization documents. These are no longer issued and have now expired.

Q. In Section 1 – Employee Information and Verification, of the revised Form I-9, an employee can now attest to being either a citizen or noncitizen national of the United States. Who is a noncitizen national?

A. Noncitizen nationals are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad. More information on noncitizen U.S. nationals can be found on www.travel.state.gov.

Q: Where can I get the revised Form I-9 and the Employer Handbook (M-274)?

A: An informational copy of the revised Form I-9 and the interim final rule are available online through the [Federal Register](http://www.federalregister.gov). Beginning 45 days after publication in the *Federal Register*, when the interim final rule takes effect, the revised Form I-9 will be available at www.uscis.gov. The [Handbook for Employers, Instructions for Completing the Form I-9 \(M-274\)](#) is currently being updated to reflect the revision to the Form I-9 and will be available at www.uscis.gov in the near future. Employers who do not have computer access can order USCIS forms by calling our toll-free forms line at 1-800-870-3676. People can also request USCIS forms and information on immigration laws, regulations, and procedures by calling the National Customer Service Center toll-free at 1-800-375-5283.

Q: As an employer, can I accept documents that used to be on the Form I-9 but aren't now?

A: No. Beginning 45 days after publication in the *Federal Register*, employers may only accept documents listed on the List of Acceptable Documents on the revised Form I-9. When an employee must be reverified because his or her employment authorization has expired, employers should ensure that they use the revised Form I-9 with its new List of Acceptable Documents. An employer may not reverify the employee by completing Section 3 – Updating and Reverification, of the previous version of the Form I-9.

Q: Are there any changes in the way the revised Form I-9 is completed?

A: No. The revised form should be completed exactly the same way as the old one was. Employers should be mindful of changes to the types of documents that they may accept in Section 2 – Employer Review and Verification.

Q: Is the Form I-9 available in different languages?

A: The Form I-9 is available in English and Spanish. However, only employers in Puerto Rico may have employees complete the Spanish version for their records. Employers in the 50 states and other U.S. territories may use the Spanish version as a translation guide for Spanish-speaking employees, but must complete the English version and keep it in their records. Employees may also use or ask for a translator/preparer to assist them in completing the form.

Q: Are employers in Puerto Rico required to use the Spanish version of the Form I-9?

A: No. Employers in Puerto Rico may use either the Spanish or the English version of the revised Form I-9 to verify employees.

Q: When should employers begin using the revised version of the Form I-9?

A: Employers must use the revised Form I-9 for all new hires (and reverifications) beginning 45 days after publication in the *Federal Register*. The current edition of the Form I-9, dated 06/05/2007, will no longer be valid for use as of that date. Employers who continue to use the 06/05/2007 edition of the Form I-9 on or after that date may be subject to civil money penalties. An informational copy of the revised [Form I-9](#) can be viewed online at www.regulations.gov. Beginning 45 days after publication in the *Federal Register*, USCIS will make the revised Form I-9 available for use by the public at www.uscis.gov.

Q: Do I need to complete the revised version of the Form I-9 for all my employees or just the new ones?

A: Employers only need to complete the revised version of the Form I-9 (Rev. xx/xx/09)N for new employees. Employers should not be completing Forms I-9 for existing employees. However, employers must use the Form I-9 when their employees require reverification.

Q: How can I formally comment on this interim final rule?

A: Please submit written comments on or before 60 days after publication in the *Federal Register* by one of the following methods:

- **Federal eRulemaking Portal:** www.regulations.gov. Follow the instructions for submitting comments.
- **Mail:**
Chief, Regulatory Management Division MS 2210
U.S. Citizenship and Immigration Services
Department of Homeland Security
111 Massachusetts Ave., NW (Suite 3008)
Washington, DC 20529-2210

Please reference DHS Docket No. USCIS-2008-0001 on your correspondence. This address may be used for paper, disk, or CD-ROM submissions.

- **Hand Delivery/Courier:**
Regulatory Management Division
U.S. Citizenship and Immigration Services
Department of Homeland Security
111 Massachusetts Ave., NW (Suite 3008)
Washington, DC 20529-2210
Contact Telephone: (202) 272-8377