Today’s Agenda

• 9 over 12 Employees

• Summer Instruction

• COVID Leave Analysis

• COVID Leave Qualifying Reasons, Pay Limitations, and Approvals

• W-4/Tax Withholding Federal and State
9 over 12 Deduction

• The Deferred Payment Plan, also known as the 9 over 12 deduction, ended 3/31/19.

• Employees should consider setting up a second direct deposit account for the same amount as their 9 over 12 deduction if they wish to continue setting aside this money from their regular net pay.

• If a 12 month employee becomes a 9 month employee, they will be paid over a 9 month period.
Summer Instruction

Accounting and Payroll Requirements:

• Hiring units must verify that all chart strings listed on the form have an existing Combo Code.

• NEW! Hiring units must list corresponding Combo Code(s) in the justification box. Use the Combo Code Query, `SC_PY_COMBO_CODES`, to search for active chartfield information.

• Failure to provide the correct chart strings and the Combo Code(s) will cause delays in processing.

• Summer Account Codes are **51330** for Summer Instruction and **51300** for ECOM.

• Be sure to submit paperwork on time to avoid late payments.

• Review carefully to prevent payment from the incorrect account.
COVID Leave Analysis

• Salaried employees who have taken COVID emergency sick leave, and are now not working, will need to enter annual leave, sick leave, comp pay, or leave without pay each pay period in ITAMS until they return to work.
  o Salaried employees remain active in HCM Peoplesoft and payment is automated. Enter in the appropriate leave codes in ITAMS will ensure the employee is not overpaid.

• Time entered in ITAMS by hourly employees are approved by Supervisors.
  o Supervisors need to review the employees hours carefully before approving to ensure the employee is not overpaid.

• We strongly encourage Business Managers to develop a monthly process ensuring employees on leave without pay are not getting paid.
  o Work with Supervisors to make sure they can identify COVID Leave ITAMS codes to help them review timesheets for accuracy before approving.
## COVID Leave Earn Codes

<table>
<thead>
<tr>
<th>Earn Code</th>
<th>Description</th>
<th>Leave Type</th>
<th>Reason Code</th>
<th>Employee</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELT</td>
<td>Govt Pd FMLA - Salary</td>
<td>Emergency FMLA</td>
<td>1-6</td>
<td>Salary</td>
<td>67%</td>
</tr>
<tr>
<td>EFM</td>
<td>Govt Pd FMLA - Hourly</td>
<td>Emergency FMLA</td>
<td>1-6</td>
<td>Hourly</td>
<td>67%</td>
</tr>
<tr>
<td>EFT</td>
<td>Govt Pd FMLA – Teach Treaty</td>
<td>Emergency FMLA</td>
<td>1-6</td>
<td>International Teaching</td>
<td>67%</td>
</tr>
<tr>
<td>EFS</td>
<td>Govt Pd FMLA – Sal Stud Treaty</td>
<td>Emergency FMLA</td>
<td>1-6</td>
<td>International Student Salary</td>
<td>67%</td>
</tr>
<tr>
<td>ELS</td>
<td>Govt Pd FMLA – Hrly Stud Treaty</td>
<td>Emergency FMLA</td>
<td>1-6</td>
<td>International Student Hourly</td>
<td>67%</td>
</tr>
<tr>
<td>GPT</td>
<td>Govt Pd Sick Leave – SAL EE</td>
<td>Emergency Sick Leave</td>
<td>1-3</td>
<td>Salary</td>
<td>100%</td>
</tr>
<tr>
<td>GPL</td>
<td>Govt Pd Sick Leave – HRL EE</td>
<td>Emergency Sick Leave</td>
<td>1-3</td>
<td>Hourly</td>
<td>100%</td>
</tr>
<tr>
<td>GLT</td>
<td>Govt Pd Lv – Treaty Teach EE</td>
<td>Emergency Sick Leave</td>
<td>1-3</td>
<td>International Teaching</td>
<td>100%</td>
</tr>
<tr>
<td>GSS</td>
<td>Govt Pd Lv – S Treaty SAL EE</td>
<td>Emergency Sick Leave</td>
<td>1-3</td>
<td>International Student Salary</td>
<td>100%</td>
</tr>
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<td>GLS</td>
<td>Govt Pd Lv – S Treaty HRL EE</td>
<td>Emergency Sick Leave</td>
<td>1-3</td>
<td>International Student Hourly</td>
<td>100%</td>
</tr>
<tr>
<td>GT2</td>
<td>Govt Pd Sick Leave – SAL FAM</td>
<td>Emergency Sick Leave</td>
<td>4-6</td>
<td>Salary</td>
<td>67%</td>
</tr>
<tr>
<td>GP2</td>
<td>Govt Pd Sick Leave – HRL FAM</td>
<td>Emergency Sick Leave</td>
<td>4-6</td>
<td>Hourly</td>
<td>67%</td>
</tr>
<tr>
<td>GST</td>
<td>Govt Pd Lv – T Treaty SAL FAM</td>
<td>Emergency Sick Leave</td>
<td>4-6</td>
<td>International Teaching</td>
<td>67%</td>
</tr>
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<td>GE2</td>
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<td>Emergency Sick Leave</td>
<td>4-6</td>
<td>International Student Hourly</td>
<td>67%</td>
</tr>
</tbody>
</table>
Emergency sick leave is provided if an employee is unable to work or work from home for one or more the following reasons:

1. The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID–19.
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID–19.
3. The employee is experiencing symptoms of COVID–19 and seeking a medical diagnosis.
4. The employee is caring for an individual who is subject to an order as described in paragraph 1 or has been advised as described in paragraph 1.
5. The employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the childcare provider of such son or daughter is unavailable, due to COVID–19.
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of the State.
Pay Limitations and Approvals

- **Reasons 1-3** are paid at 100% of employees regular rate of pay, limited to $511 per day or $5,110 total

- **Reasons 4-6** are paid at 67% of employees regular rate of pay, limited to $200 per day or $2,000 total

Before you enter emergency sick leave or emergency medical leave on your ITAMS time card, you must complete the application and receive approval from HR.

An application must be submitted for each position.

For employees with multiple positions, the limits are by employee not by position.

**Note:** COVID-19 ITAMS Calculator instructions and resources can be found in the [Payroll Toolbox](#).
W-4/Tax Withholding
Federal and State

- Tax Withholding forms will be available in HCM PeopleSoft June 11. A communication will be sent when available.

- Until then, W-4 Forms can be uploaded to ITAMS. This process has been established so that employees can securely submit these forms without mailing them. Resources can be found on the HR website.

- If you have questions regarding this new process, please reach out to payroll@mailbox.sc.edu.
Navigation: Employee Self Service > Payroll > Tax Withholding - Federal

Step 1:
- W-2/W-2c Consent
- View W-2/W-2c Forms
- Tax Withholding - Federal
- Tax Withholding - State

Step 2:
- Personal Information
- Multiple Jobs or Spouse Works
- Claim Dependents

Step 1: Personal Information
- 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

Step 2: Multiple Jobs or Spouse Works
- 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 these jobs.

Step 3: Claim Dependents
- If your income will be $200,000 or less ($400,000 or less if married filing jointly):
  - Multiply the number of qualifying children under age 17 by $2,000
  - Multiply the number of other dependents by $500
  - Other tax credits
  - Total
Step 2 con’t:

Step 3:

Verify Identity

To protect your privacy, verify your identity by typing the last four digits of your Social Security Number.
If you are not this user, click Cancel.

USC ID [ ]
Last 4 SSN [ ]

OK Cancel

Step 4:

Submit Confirmation

☑ The Submit was successful.
However, due to timing, your changes may not be reflected on the next paycheck.

OK Cancel
**Navigation:** Employee Self Service > Payroll > Tax Withholding - State

**Step 1:**
- Paychecks
- Direct Deposit
- Paycheck Modeler
- W-2/W-2c Consent
- View W-2/W-2c Forms
- Tax Withholding - Federal
- Tax Withholding - State

**Step 2:**

Complete SC W-4 so that your employer can withhold the correct South Carolina income Tax from your pay. South Carolina income tax is withheld from your wages based on the number of allowances claimed on this form. You may also specify that an additional dollar amount be withheld. You can file a new SC W-4 anytime your tax situation changes and you choose to have more or less, tax withheld.

The SCDOR may review any allowances and exemptions claimed. Your employer may be required to send a copy of this form to the SCDOR.

**Home Address**

**Mailing Address**

**SC W-4 Tax Data**

Enter total number of Allowances you are claiming: 2

Enter Additional Amount, if any, you want withheld from each paycheck

Indicate Tax Status:
- Single
- Married

If married filing separately, check here and select Single status for "Married, but withhold at higher Single rate."

Check here if your last name differs from that shown on your Social Security card. You must call 1-800-772-1213 for a new card.

Claim Exemption

I claim exemption from withholding for the year 2020. Check the box for the exemption reason.

- Last year I had a right to a refund of all South Carolina income tax withheld because I had no tax liability, and for this year I expect a refund of all South Carolina Income Tax withheld because I expect to have no tax liability.
- I elect to use the same residence for my tax purposes as my military servicemember spouse. I have provided my employer with a copy of my current military ID card and a copy of my spouse's latest Leave and Earnings.

**Submission**

Submit

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.
Step 3: Verify Identity

To protect your privacy, verify your identity by typing the last four digits of your Social Security Number. If you are not this user, click Cancel.

Step 4: Submit Confirmation

The submit was successful. However, due to timing, your change may not be reflected on the next paycheck.

Click OK.
Where to Find Resources

Payroll Department

Payroll Toolbox

*New* Payroll Hot Topics
The Payroll Office is pleased to announce that monthly Payroll Hot Topics webinars will begin February 26, 2020. The goal is to provide the HCM PeopleSoft user community with information, tips and training on new processes, policies and features as it relates to Payroll in PeopleSoft.

February 26, 2020

April 29, 2020

COVID-19 ITAMS Calculator Instructions
The resources below outline the qualifying reasons for emergency paid sick leave and emergency FMLA, pay limitations and approval for each reason, and step by step instructions for how to use the ITAMS leave calculator.

- COVID-19 ITAMS Calculator Instructions – Presentation [PDF]
- COVID-19 ITAMS Calculator Instructions Webinar Recording
- COVID-19 ITAMS Leave Calculator [XLSX]

For more information about the Families First Coronavirus Response Act (FFCRA), visit the HR Toolbox.
Contact Information

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

For questions regarding 9 over 12 Deductions, please email Wanda Martin: marti838@mailbox.sc.edu

For questions regarding Fringe, please email: USCPAY@mailbox.sc.edu

For questions regarding COVID Leave, please email: USCPAY@mailbox.sc.edu
Questions