



UNIVERSITY OF  
**SOUTH CAROLINA**

**Controller's Office**  
**Payroll Hot Topics**

**May 28, 2020**

# 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.
  - 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.
  - 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.
  - 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

Earn Code	Description	Leave Type	Reason Code	Employee	Rate
ELT	Govt Pd FMLA - Salary	Emergency FMLA	1-6	Salary	67%
EFM	Govt Pd FMLA - Hourly	Emergency FMLA	1-6	Hourly	67%
EFT	Govt Pd FMLA – Teach Treaty	Emergency FMLA	1-6	International Teaching	67%
EFS	Govt Pd FMLA – Sal Stud Treaty	Emergency FMLA	1-6	International Student Salary	67%
ELS	Govt Pd FMLA – Hrly Stud Treaty	Emergency FMLA	1-6	International Student Hourly	67%
GPT	Govt Pd Sick Leave – SAL EE	Emergency Sick Leave	1-3	Salary	100%
GPL	Govt Pd Sick Leave – HRL EE	Emergency Sick Leave	1-3	Hourly	100%
GLT	Govt Pd Lv – Treaty Teach EE	Emergency Sick Leave	1-3	International Teaching	100%
GSS	Govt Pd Lv – S Treaty SAL EE	Emergency Sick Leave	1-3	International Student Salary	100%
GLS	Govt Pd Lv – S Treaty HRL EE	Emergency Sick Leave	1-3	International Student Hourly	100%
GT2	Govt Pd Sick Leave – SAL FAM	Emergency Sick Leave	4-6	Salary	67%
GP2	Govt Pd Sick Leave – HRL FAM	Emergency Sick Leave	4-6	Hourly	67%
GST	Govt Pd Lv – T Treaty SAL FAM	Emergency Sick Leave	4-6	International Teaching	67%
GE2	Govt Pd Lv – S Treaty SAL FAM	Emergency Sick Leave	4-6	International Student Salary	67%
GS2	Govt Pd Lv – S Treaty HRL FAM	Emergency Sick Leave	4-6	International Student Hourly	67%



# COVID-19 Qualifying Reasons

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](mailto:payroll@mailbox.sc.edu).



# Navigation: Employee Self Service > Payroll > Tax Withholding - Federal

Step 1:

Employee Self Service

- 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 Form W-4 so that your employer can withhold the correct federal income tax from your pay. Your withholding is subject to review by the IRS [www.irs.gov](http://www.irs.gov).

**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](http://www.ssa.gov).

**Address**

288 Ashmore Lane  
Lexington SC 29072

**Filing Status**

Single or Married filing separately  
 Married filing jointly (or Qualifying widow(er))  
 Head of Household (Check only if you are unmarried and pay more than half the cost of keeping up a home for yourself and a qualifying individual).

Complete Steps 2 through 4 ONLY if they apply to you. To see if you are exempt from withholding or you have concerns about your privacy, see instructions for Form W-4 on the IRS website.

**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.  
[View Instructions](#)

Multiple Jobs or Spouse Works

Complete Steps 3 through 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 through 4(b) on the Form W-4 for the highest paying job.)

**Step 3: Claim Dependents**

[View Instructions](#)

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



# Tax Withholding: Federal Form

## Step 2 con't:

**Step 4: Other Adjustments** ←

[View Instructions](#)

(a) Other Income

(b) Deductions

(c) Extra Withholding

**Claim Exemption from Withholding**

I claim exemption from withholding for the year  and I certify that I meet **BOTH** of the following conditions for exemption from withholding:

- Last year I owed no federal income tax.
- This year I expect to owe no federal income tax.

Check this box if you meet both conditions to claim exemption from tax withholding

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 to 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  ←

←

## Step 4:

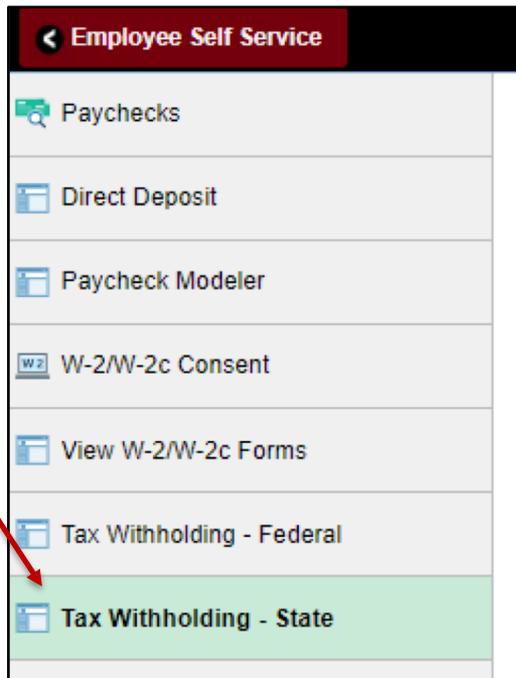
**Submit Confirmation**

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

←



# Navigation: Employee Self Service > Payroll > Tax Withholding - State

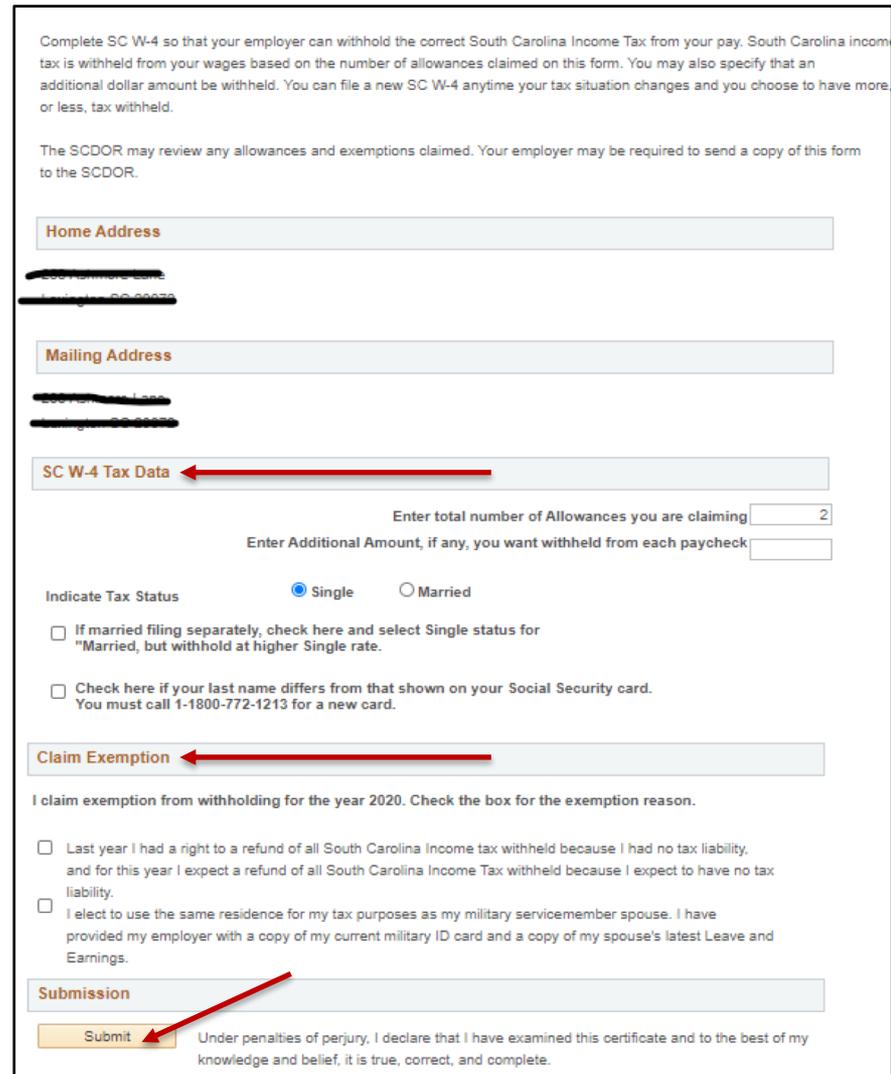


Employee Self Service

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- Tax Withholding - Federal
- Tax Withholding - State**

A red arrow points from the text 'Step 1:' to the 'Tax Withholding - State' menu item.

## 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

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 1-1800-772-1213 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.

Red arrows point to 'SC W-4 Tax Data', 'Claim Exemption', and 'Submit'.



# Tax Withholding: State Form

## Step 3:

**Verify Identity**

To protect to 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 [REDACTED]

Last 4 SSN

## Step 4:

**Submit Confirmation**

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



# Where to Find Resources

GATEWAYS FOR: STUDENTS FACULTY & STAFF ALUMNI PARENTS CALENDAR MAP DIRECTORY GIVE

 **South Carolina**

SEARCH SC.EDU

## Payroll Department

**Payroll Department**

**My Payroll**

**Pay Dates**

**Direct Deposit**

**International Payroll**

**Payroll Toolbox**

**ITAMS Reference**

**Forms**

**Payroll Schedules**

**Student Account Codes**

**Office Contacts**

### 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.

Expand all

- 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 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 questions regarding W-4s, please email Jake Kiehl: [kiehl@mailbox.sc.edu](mailto:kiehl@mailbox.sc.edu)

For questions regarding 9 over 12 Deductions, please email Wanda Martin: [marti838@mailbox.sc.edu](mailto:marti838@mailbox.sc.edu)

For questions regarding Fringe, please email:  
[USCPAY@mailbox.sc.edu](mailto:USCPAY@mailbox.sc.edu)

For questions regarding COVID Leave, please email:  
[USCPAY@mailbox.sc.edu](mailto:USCPAY@mailbox.sc.edu)



# Questions





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