



UNIVERSITY  
OF ILLINOIS  
SYSTEM

ALTOGETHER EXTRAORDINARY

# University Payroll & Benefits Overview

2019 LINK Program

**Dennis (Mark) McGiles**  
Assistant Director

**Alma Turner**  
Payroll Manager

**Kami Van Bellehem**  
Assistant Manager

# Learning Objectives

- Understand services performed by UPB
- Verify benefits eligibility before hiring
- Use the Payroll Schedule to meet payroll deadlines
- Review security for payroll functions in your unit
- Review payroll reports before payday
- Taxable Benefits
- Use the tools on the Payments to Foreign Nationals Resource Page
- Check visa eligibility before inviting a foreign national
- Guide employees through separation issues

# Services performed by UPB

- Calculate payroll
- Withhold appropriate taxes
- Counsel employees on benefits elections
- Deduct insurance premiums and other voluntary or involuntary deductions
- Make adjustments in off-cycle payroll
- Appropriately tax all other forms of taxable income
- Administer payments to foreign nationals



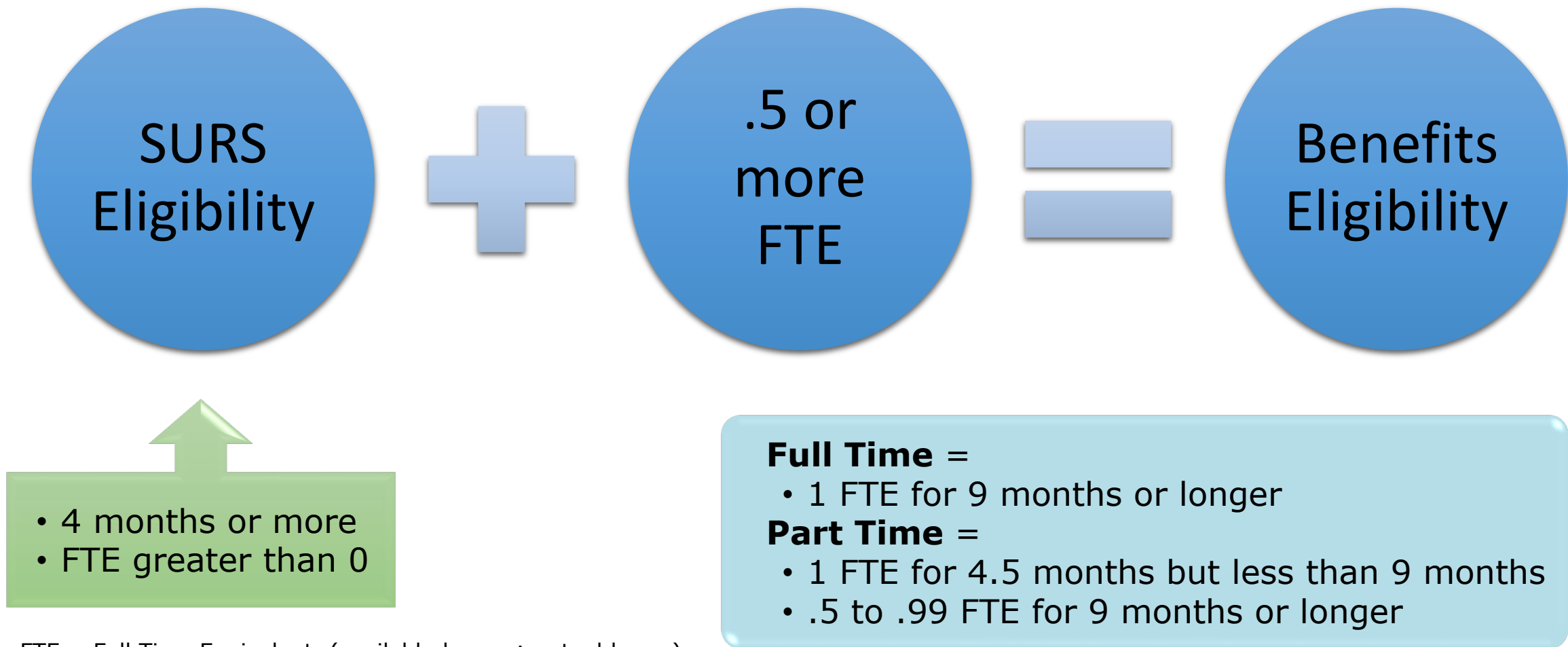


UNIVERSITY  
OF ILLINOIS  
SYSTEM

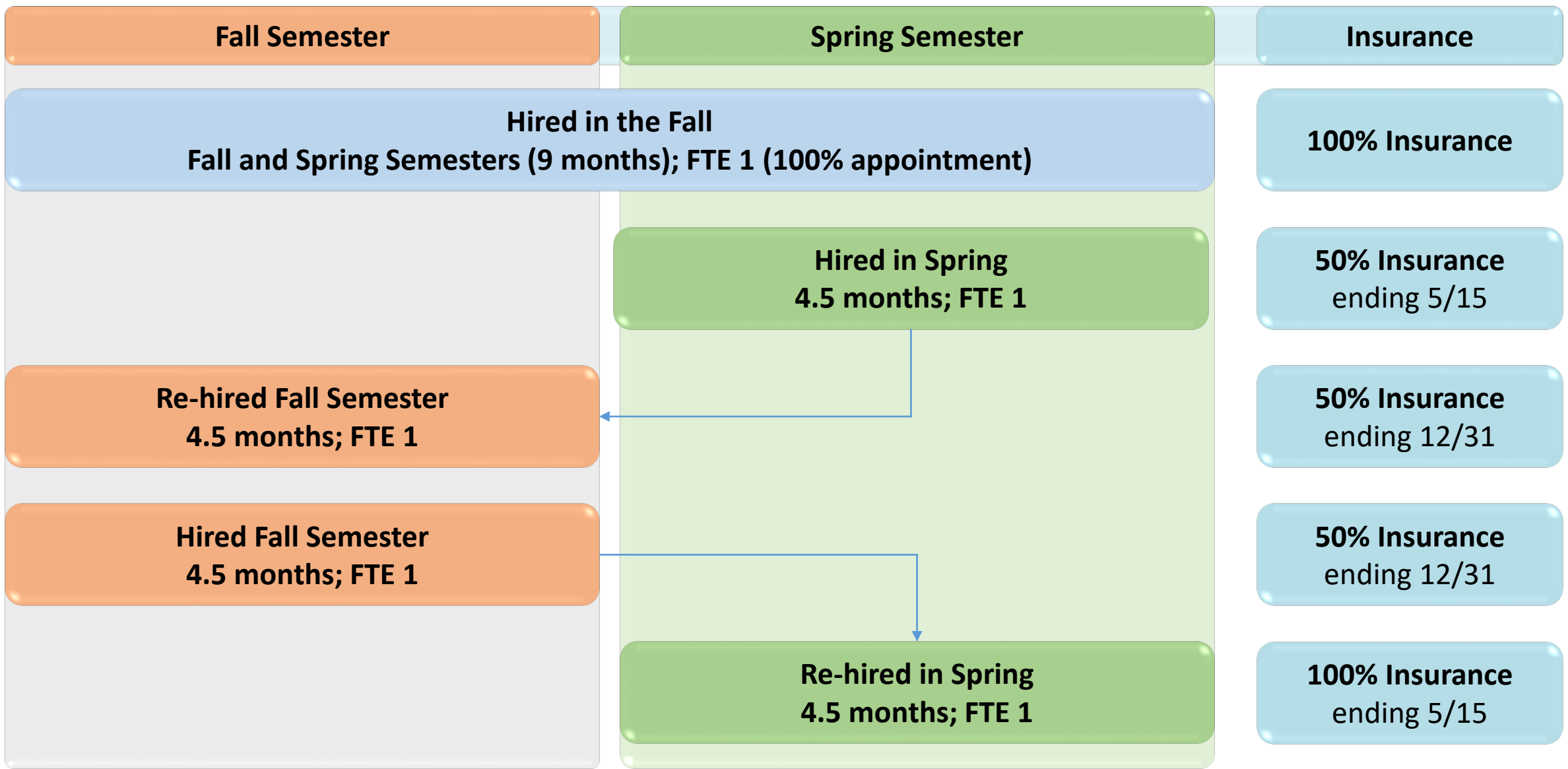
ALTOGETHER EXTRAORDINARY

# Benefits Eligibility

Mark McGiles



FTE = Full Time Equivalent (available hours ÷ actual hours)



## Insurance Premium Structure

### Full Time

Employee pays the full-time employee premium

### Part Time

Employee pays the full-time employee premium

- + Pays a percentage of the state/employer portion of health and dental cost.

### Part time

FTE = .5 (50%)  
Pays 50% of employer portion

### Part time

FTE = .8 (80%)  
Pays 20% of employer portion

### Part time

FTE = .3 (30%)  
Not eligible

# Employment Changes

Job changes can affect eligibility.

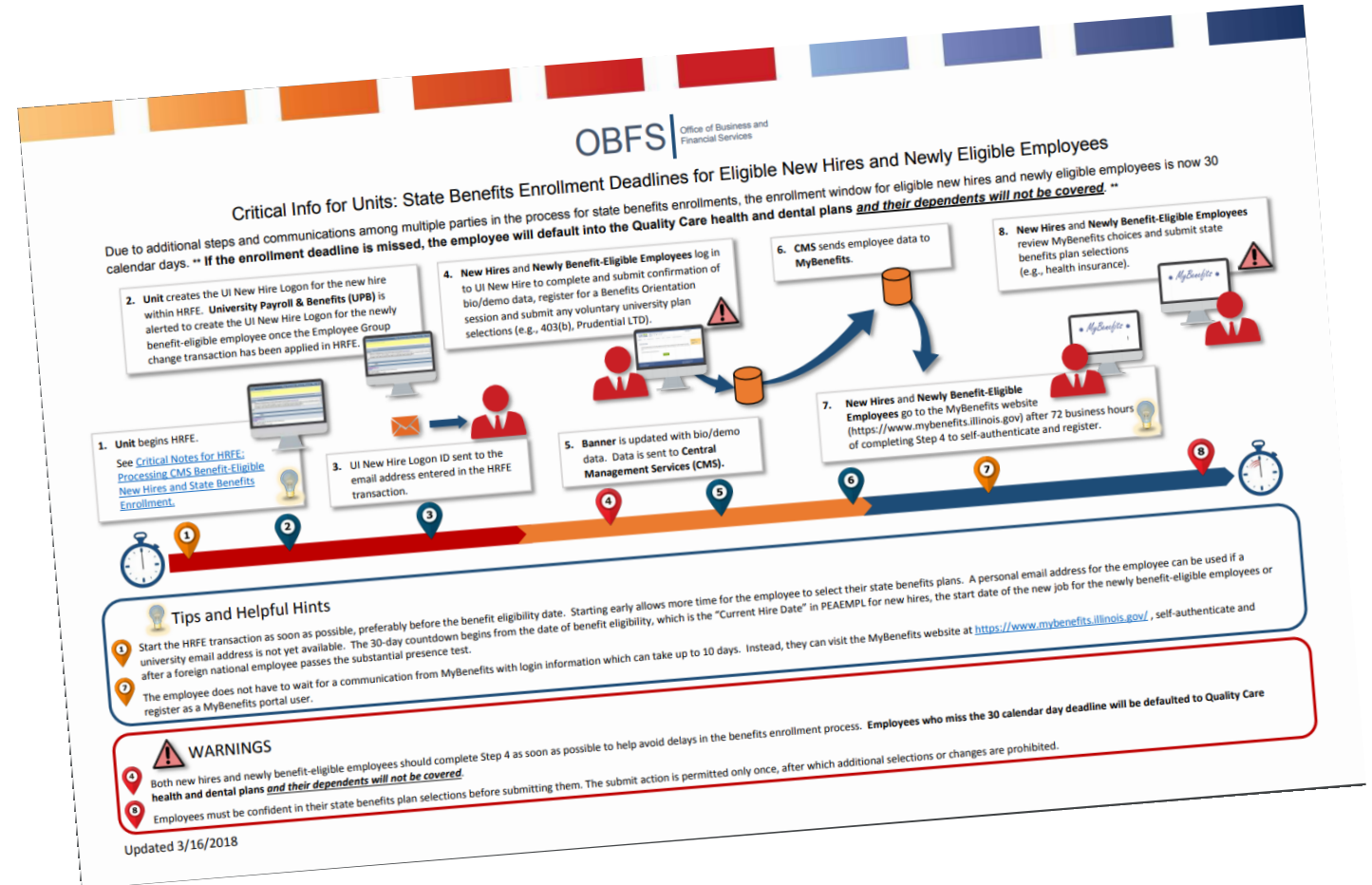
Late job changes can result in:

- Missed deadlines
- Retroactive billing of premiums
- Late refunds



# Critical Enrollment Deadlines:

30 Days!



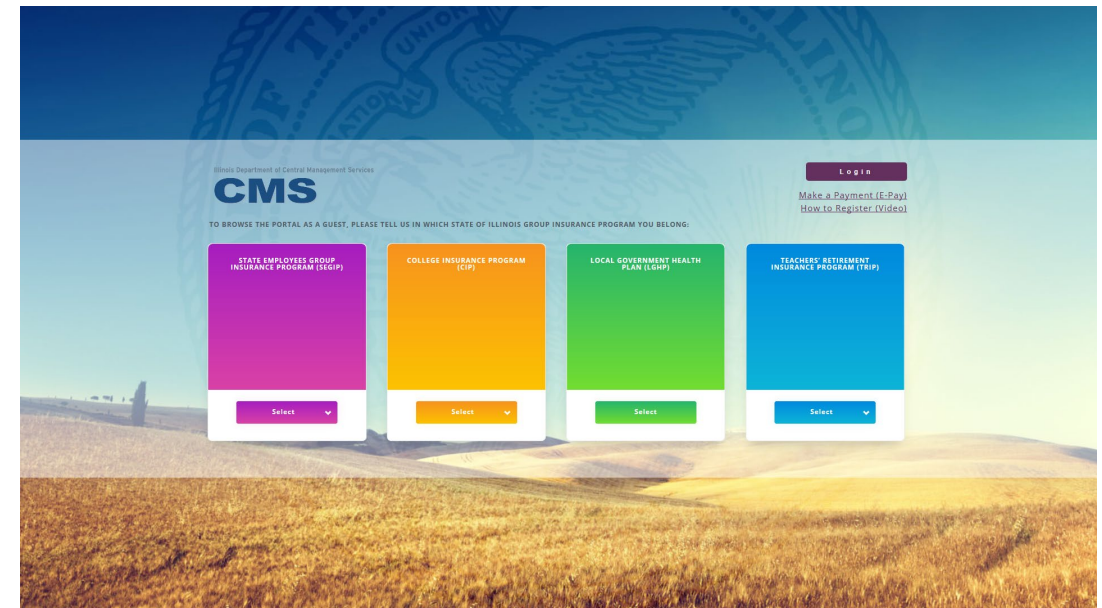
Enrollment Deadlines job aids: <https://www.obfs.uillinois.edu/payroll/benefits-information/>



## State Employees Group Insurance Program

<https://www2.illinois.gov/cms/benefits/StateEmployee>

The State of Illinois Department of Central Management Services (CMS) administers the Group Insurance Plans



<https://mybenefits.illinois.gov/>

The State of Illinois now offers a web-based online platform entitled MyBenefits.



SYSTEM HUMAN RESOURCE SERVICES »

## My UI Info

My UI Info enables University employees to securely view and update their personal and employment information.

For additional paper forms necessary to make certain changes, see [HR Forms](#).

Not sure where to start? See [Life Events](#) for changes you may need to make with major events like moving, marriage/divorce, or having a baby.

## System HR News

### [Announcing the 2019-20 Academic Professional Leadership Program Cohort](#)

Wednesday, August 21, 2019, 9:00 a.m.

### [Know Your U](#)

Thursday, August 15, 2019, 4:00 p.m.

### [Verify Your Benefit Choice Elections](#)

Monday, July 8, 2019, 1:00 p.m.

[View All News Items >](#)

<https://www.hr.uillinois.edu/myinfo>

### My Profile

Manage your contact addresses and personal profile information through "My Profile".

- > [My Profile](#)

### My Pay

- > [Direct Deposit & Pay Card](#)
- > [Earning Statement](#)
- > [W-2/1042-S Tax Statement](#)
- > [W-4 Form](#)

### My Benefits

- > [CMS MyBenefits](#)
- > [Accidental Death & Dismemberment Insurance](#)
- > [Long Term Disability Insurance](#)
- > [Shared Benefits](#)
- > [403\(b\) Supplemental Retirement Plan](#)

### My Employment

- > [Civil Service Appointment Information](#)
- > [Employment Verification System](#)
- > [Notice of Appointment \(NOA\)](#)

### My Compliance

- > [ANCRA Training](#)
- > [Education Loan Default](#)
- > [Positive Time Reporting](#)
- > [Temporary Employee Ethics Training](#)

### My Education

- > [Education & Certification History](#)
- > [Tuition Waivers](#)

# Semester Breaks and Premiums

# Academic Summer Break

May 16 – August 15

Job	Coverage End	Billing	Termination	Reinstatement
Academic, Returning	–	9/9 = Monthly 9/12 = deducted from pay	<i>If premiums unpaid:</i> State Offset deduction applied	<i>If premiums unpaid:</i> Employee only. Dependent and optional life <b>NOT</b> automatic.
Academic, Not Returning	Aug 15 default May 15 if requested before June 1	Aug 15 monthly Or until termination is requested	<i>If premiums unpaid:</i> State Offset deduction applied	
Civil Service summer layoff	Continues if premiums are paid. Aug 31 if unpaid.	Monthly	<i>If premiums unpaid:</i> State Offset deduction applied	Employee only. Dependent and optional life <b>NOT</b> automatic.





UNIVERSITY  
OF ILLINOIS  
SYSTEM

ALTOGETHER EXTRAORDINARY

# The Payroll Cycle

Alma Turner



# Payroll Cycle: Employment

# Categories of Employees

For payroll purposes, employees at the University of Illinois System are categorized according to their pay schedule:  
Monthly (MN) or Bi-weekly (BW).

# Monthly Employees (MN)

Salaried (Exempt) with a one-month pay period (the 16<sup>th</sup> to the 15<sup>th</sup>)

## **Faculty**

- Tenure (Professor, Associate Prof., Assistant Prof.)
- Non-tenure (adjunct, clinical, research, teaching, or visiting)
- Other Academic (instructors, lecturers, post-doctoral students)

## **Academic Professionals**

Specialized positions in academic, research, healthcare, technical, and administrative areas. A minimum of a bachelor's degree, and often an advanced degree, is required for employment.

# Bi-weekly Employees (BW)

## **Civil Service**

Civil Service clerical, technical, clinical, and professional classifications are governed by the State Universities Civil Service System.

- Exempt, salaried
- Non-Exempt

## **Temporary Employment**

- Extra Help
- Student employment

# Payroll Cycle: Time Reporting

# Monthly employees

- **Salaried**, do not report time, so no timesheets.
- Paid according to the assigned salary in Banner.
- **Exception time** is reported (vacation/sick)
- **Academic Vacation and Sick Leave** portal (AVSL)  
Employees should update AVSL regularly.  
Balances are updated in Banner at least twice a year.  
<https://appserv7.admin.uillinois.edu/avsl/>



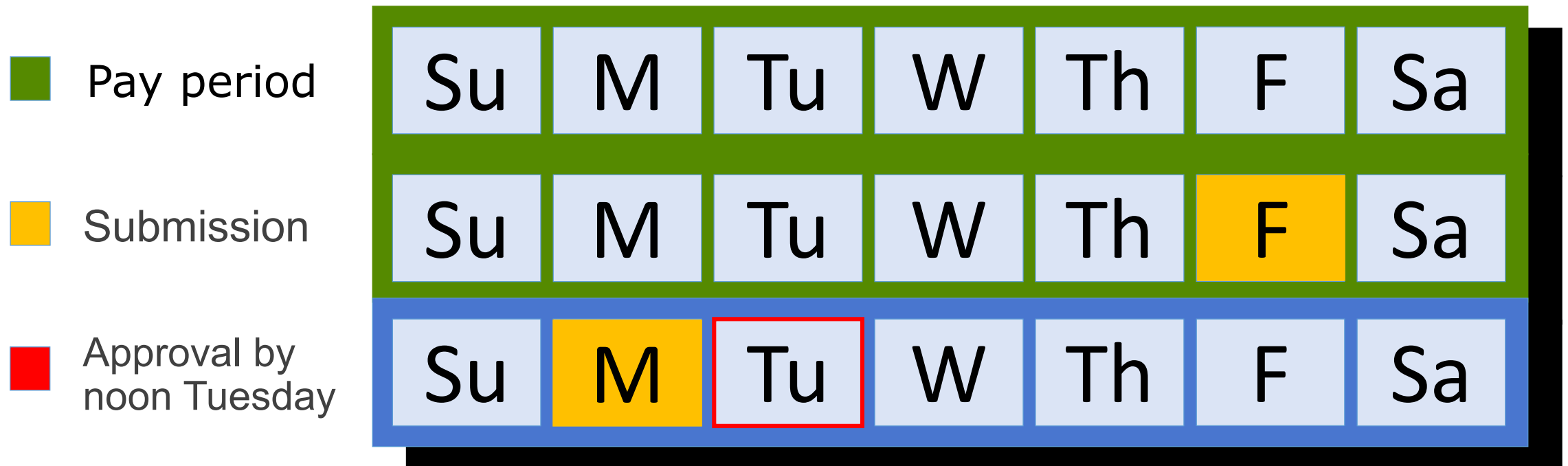
# Methods of BW Time Reporting

Bi-weekly reporting uses timesheets:

- Web Time Entry
- Department Time Entry
- Feeders

**NOTE: *Never*** approve your own timesheet

# Bi-Weekly Reporting Schedule



# BW Reporting by Employment Type

**FLSA =**  
Fair Labor Standards Act

## **Civil Service**

- Exempt
- Non-Exempt

## **Temporary Employment**

- Extra Help
- Student employment

# Civil Service Exempt Time Reporting

**Salaried**, so employee does not enter any regular pay hours (hours default behind the scenes)

Employee only enters **exception time**:

- Accrued leave used (paid time off)
- Unpaid time off

# Civil Service Non-Exempt Time Reporting

- Employee edits regular pay hours worked (as populated by the work schedule)
  - Regular pay hours up to the amount on the work schedule
  - 6 minute increments
- Enters overtime daily (pays time and a half)
- Enters approved shift differentials
- Enters exception time
  - Accrued leave used
  - Holiday or other paid time off

# Temporary(Positive) Time Reporting

- Enters regular hours worked
  - No work schedule or default hours (nothing populates)
  - Enter hours worked
  - 6 minute increments
- Enters overtime daily (pays time and a half)
- Employee will not get paid unless a timesheet is submitted and approved



# Time Reporting Security

Each time entry responsibility requires appropriate security access:

## Web Time Entry

Responsibility	Role needed
Submit timesheet	<ul style="list-style-type: none"><li>• Employee access</li><li>• Superuser</li></ul>
Approve timesheet	<ul style="list-style-type: none"><li>• Department Approver</li><li>• Proxy</li><li>• Superuser</li></ul>

## Department Time Entry

Responsibility	Role needed
Submit timesheet	<ul style="list-style-type: none"><li>• Department Originator</li><li>• Proxy</li><li>• Superuser</li></ul>
Approve timesheet	<ul style="list-style-type: none"><li>• Department Approver</li><li>• Proxy</li><li>• Superuser</li></ul>

A Superuser can extract or start timesheets, submit, and approve between noon and 5:00pm Tuesday.

# Payroll Schedule

University of Illinois Payroll Schedule																
Pay	# of	Pay	Pay	Begin	End	UIC	UIS	UIUC	Job Change	Time Entry	PARIS	Pay	Monthly	Feeder File	Feeder File	
Year	Work Days	ID	Number	Date	Date	HRFE DUE	HRFE DUE IN HR	HRFE TRANS DUE	System Cut-off * at 5pm	Cutoff Noon Superuser 5:00 PM	Current Adj Cutoff 10:00 AM	Date	AVSL	InBound Due	Load Date	
2019		BW	1	12/16/2018	12/29/2018	12/14/2018	12/14/2018	12/11/2018				1/9/2019		12/30/2018	1/2/2019	
2019	22	MN	1	12/16/2018	1/15/2019	12/14/2018	12/17/2018	12/21/2018	1/7/2019	1/2/2019	1/3/2019	1/16/2019		1/13/2019	1/14/2019	
2019		BW	2	12/30/2018	1/12/2019	1/4/2019	1/4/2019	1/4/2019	1/13/2019	1/15/2019	1/16/2019	1/23/2019		1/27/2019	1/28/2019	
2019		BW	3	1/13/2019	1/26/2019	1/18/2019	1/15/2019	1/18/2019	1/27/2019	1/29/2019	2/8/2019	2/6/2019		2/10/2019	2/11/2019	
2019	23	MN	2	1/16/2019	2/15/2019	1/28/2019	1/18/2019	1/23/2019	2/6/2019	2/10/2019	2/13/2019	2/20/2019		2/24/2019	2/25/2019	
2019		BW	4	1/27/2019	2/9/2019	2/1/2019	2/12/2019	2/15/2019	2/10/2019	2/26/2019	2/27/2019	3/6/2019				
2019		BW	5	2/10/2019	2/23/2019	2/15/2019	2/19/2019	2/20/2019	3/6/2019	3/10/2019	3/12/2019	3/20/2019		3/10/2019	3/11/2019	
2019		BW	6	2/16/2019	3/15/2019	3/1/2019	2/26/2019	3/15/2019	3/24/2019	3/26/2019	3/27/2019	4/3/2019		3/24/2019	3/25/2019	
2019	20	MN	3	2/24/2019	3/9/2019	3/15/2019	3/12/2019	3/25/2019	4/7/2019	4/9/2019	4/10/2019	4/17/2019		4/7/2019	4/8/2019	
2019		BW	7	3/10/2019	3/23/2019	3/29/2019	3/19/2019	3/29/2019	4/7/2019	4/23/2019	4/24/2019	5/1/2019		4/21/2019	4/22/2019	
2019		BW	8	3/16/2019	4/15/2019	3/29/2019	3/26/2019	3/29/2019	4/21/2019	5/7/2019	5/8/2019	5/15/2019		5/5/2019	5/6/2019	
2019	21	MN	4	3/24/2019	4/6/2019	3/29/2019	4/9/2019	4/12/2019	5/5/2019	5/10/2019	5/10/2019	5/16/2019		5/19/2019	5/20/2019	
2019		BW	9	4/7/2019	4/20/2019	4/26/2019	4/23/2019	4/26/2019	5/8/2019	5/19/2019	5/22/2019	5/29/2019		6/2/2019	6/3/2019	
2019		BW	10	4/21/2019	5/4/2019	4/26/2019	4/18/2019	5/10/2019	5/19/2019	6/4/2019	6/5/2019	6/12/2019				
2019		BW	11	4/16/2019	5/15/2019	5/10/2019	5/7/2019	5/24/2019	6/2/2019	6/18/2019	6/19/2019	6/26/2019		6/16/2019	6/17/2019	
2019	22	MN	5	5/5/2019	5/18/2019	5/24/2019	5/21/2019	5/24/2019	6/5/2019	6/16/2019	6/19/2019	6/26/2019		6/30/2019	7/1/2019	
2019		BW	12	5/19/2019	6/1/2019	5/24/2019	5/20/2019	5/22/2019	6/7/2019	7/1/2019	7/2/2019	7/10/2019				
2019		BW	13	5/16/2019	6/15/2019	6/7/2019	6/4/2019	6/21/2019	6/30/2019	7/9/2019	7/16/2019	7/24/2019		7/14/2019	7/15/2019	
2019	22	MN	6	6/2/2019	6/15/2019	6/21/2019	6/18/2019	6/24/2019	7/7/2019	7/14/2019	7/31/2019	8/7/2019		7/28/2019	7/29/2019	
2019		BW	14	6/16/2019	6/29/2019	6/17/2019	7/5/2019	7/19/2019	7/28/2019	8/13/2019	8/14/2019	9/4/2019		8/11/2019	8/12/2019	
2019		BW	15	6/16/2019	7/15/2019	7/5/2019	7/2/2019	7/19/2019	8/7/2019	8/25/2019	9/10/2019	9/18/2019		8/25/2019	8/26/2019	
2019	21	MN	7	6/30/2019	7/13/2019	7/19/2019	7/16/2019	7/24/2019	8/11/2019	8/27/2019	9/10/2019	9/16/2019		9/8/2019	9/9/2019	
2019		BW	16	7/14/2019	7/27/2019	7/24/2019	7/19/2019	8/2/2019	8/11/2019	8/27/2019	9/10/2019	9/16/2019		9/22/2019	9/23/2019	
2019		BW	17	7/16/2019	8/10/2019	8/2/2019	8/13/2019	8/16/2019	8/23/2019	9/8/2019	9/10/2019	9/18/2019				
2019	23	MN	8	7/28/2019	8/10/2019	8/16/2019	8/20/2019	8/23/2019	9/8/2019	9/24/2019	9/25/2019	10/2/2019				
2019		BW	18	8/11/2019	8/24/2019	8/14/2019	8/30/2019	8/27/2019	9/13/2019	9/22/2019	10/8/2019	10/16/2019	Yes	10/6/2019	10/7/2019	
2019		BW	19	8/16/2019	9/15/2019	8/30/2019	9/10/2019	9/13/2019	9/23/2019	10/6/2019	10/8/2019	10/16/2019		10/20/2019	10/21/2019	
2019	21	MN	9	8/25/2019	9/7/2019	9/13/2019	9/19/2019	9/23/2019	10/6/2019	10/22/2019	10/23/2019	10/30/2019				
2019		BW	20	9/8/2019	9/21/2019	9/23/2019	9/24/2019	9/27/2019	10/6/2019	10/22/2019	10/23/2019	10/30/2019				
2019		BW	21	9/16/2019	10/15/2019	9/27/2019	10/8/2019	10/11/2019	10/20/2019	10/22/2019	10/23/2019	10/30/2019				
2019	22	MN	10	9/22/2019	10/5/2019	9/27/2019	10/11/2019	10/8/2019	10/20/2019	10/22/2019	10/23/2019	10/30/2019				
2019		BW	22	10/6/2019	10/19/2019	10/11/2019	10/8/2019	10/11/2019	10/20/2019	10/22/2019	10/23/2019	10/30/2019				

<https://www.obfs.uillinois.edu/payroll/schedules/>

**PAY PERIODS**

Columns A-F

**JOB CHANGE****DEADLINES**

Columns G-J

**TIME ENTRY**

Columns K-N

**FEEDER FILE**

Columns O-P

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
University of Illinois Payroll Schedule															
Pay	# of	Pay	Pay	Begin	End	UIC	UIS	UIUC	Job	Time Entry	PARIS	Pay	Monthly	Feeder File	Feeder File
Year	Work	ID	Number	Date	Date	HRFE DUE	HRFE DUE	HRFE	System Cut-	Cutoff Noon	Current Adj	Date	AVSL	InBound	Load Date
	Days						IN HR	TRANS DUE	off * at 5pm	Superuser	Cutoff 10:00			Due	
2019		BW	1	12/16/2018	12/29/2018	12/14/2018	12/11/2018	12/19/2018	12/30/2018	1/2/2019	1/3/2019	1/9/2019		12/30/2018	1/2/2019
2019	22	MN	1	12/16/2018	1/15/2019	12/14/2018	12/17/2018	12/21/2018	1/7/2019		1/9/2019	1/16/2019			
2019		BW	2	12/30/2018	1/12/2019	1/4/2019	1/4/2019	1/4/2019	1/13/2019	1/15/2019	1/16/2019	1/23/2019		1/13/2019	1/14/2019
2019		BW	3	1/13/2019	1/26/2019	1/18/2019	1/15/2019	1/18/2019	1/27/2019	1/29/2019	1/30/2019	2/6/2019		1/27/2019	1/28/2019
2019	23	MN	2	1/16/2019	2/15/2019	1/28/2019	1/18/2019	1/23/2019	2/6/2019		2/8/2019	2/15/2019			
2019		BW	4	1/27/2019	2/9/2019	2/1/2019	1/29/2019	2/1/2019	2/10/2019	2/12/2019	2/13/2019	2/20/2019		2/10/2019	2/11/2019
2019		BW	5	2/10/2019	2/23/2019	2/15/2019	2/12/2019	2/15/2019	2/24/2019	2/26/2019	2/27/2019	3/6/2019		2/24/2019	2/25/2019
2019	20	MN	3	2/16/2019	3/15/2019	2/21/2019	2/19/2019	2/20/2019	3/6/2019		3/8/2019	3/15/2019			
2019		BW	6	2/24/2019	3/9/2019	3/1/2019	2/26/2019	3/1/2019	3/10/2019	3/12/2019	3/13/2019	3/20/2019		3/10/2019	3/11/2019
2019		BW	7	3/10/2019	3/23/2019	3/15/2019	3/12/2019	3/15/2019	3/24/2019	3/26/2019	3/27/2019	4/3/2019		3/24/2019	3/25/2019
2019	21	MN	4	3/16/2019	4/15/2019	3/29/2019	3/19/2019	3/25/2019	4/7/2019		4/9/2019	4/16/2019			
2019		BW	8	3/24/2019	4/6/2019	3/29/2019	3/26/2019	3/29/2019	4/7/2019	4/9/2019	4/10/2019	4/17/2019		4/7/2019	4/8/2019
2019		BW	9	4/7/2019	4/20/2019	4/12/2019	4/9/2019	4/12/2019	4/21/2019	4/23/2019	4/24/2019	5/1/2019		4/21/2019	4/22/2019
2019		BW	10	4/21/2019	5/4/2019	4/26/2019	4/23/2019	4/26/2019	5/5/2019	5/7/2019	5/8/2019	5/15/2019		5/5/2019	5/6/2019
2019	22	MN	5	4/16/2019	5/15/2019	4/26/2019	4/18/2019	4/22/2019	5/8/2019		5/10/2019	5/16/2019			
2019		BW	11***	5/5/2019	5/18/2019	5/10/2019	5/7/2019	5/10/2019	5/19/2019	5/21/2019	5/22/2019	5/29/2019		5/19/2019	5/20/2019
2019		BW	12	5/19/2019	6/1/2019	5/24/2019	5/21/2019	5/24/2019	6/2/2019	6/4/2019	6/5/2019	6/12/2019		6/2/2019	6/3/2019
2019	22	MN	6	5/16/2019	6/15/2019	5/15/2019	5/20/2019	5/22/2019	6/5/2019		6/7/2019	6/14/2019			
2019		BW	13	6/2/2019	6/15/2019	6/7/2019	6/4/2019	6/7/2019	6/16/2019	6/18/2019	6/19/2019	6/26/2019		6/16/2019	6/17/2019
2019		BW	14	6/16/2019	6/29/2019	6/21/2019	6/18/2019	6/21/2019	6/30/2019	7/1/2019	7/2/2019	7/10/2019		6/30/2019	7/1/2019
2019	21	MN	7	6/16/2019	7/15/2019	6/17/2019	6/19/2019	6/24/2019	7/7/2019		7/9/2019	7/16/2019			
2019		BW	15	6/30/2019	7/13/2019	7/5/2019	7/2/2019	7/5/2019	7/14/2019	7/16/2019	7/17/2019	7/24/2019		7/14/2019	7/15/2019



# Pay Periods

**Pay ID**  
MN = Monthly pay period  
BW = Bi-weekly pay period

**# of Work Days**  
Total work days within a monthly pay period.

**Pay Year**  
Calendar year in which employee is paid.  
The pay period can begin and end in the previous year.

**Pay Number**  
The assigned order of the pay event is based on the pay date within the calendar year.  
Each year has 12 monthly pay numbers.  
Bi-weekly pay events are every other week, usually 26.

**Begin and End Dates**  
When pay periods start and finish.

Pay	# of	Pay	Pay	Begin	End
Year	Work Days	ID	Number	Date	Date
2019		BW	1	12/16/2018	12/29/2018
2019	22	MN	1	12/16/2018	1/15/2019
2019		BW	2	12/30/2018	1/12/2019
2019		BW	3	1/13/2019	1/26/2019
2019	23	MN	2	1/16/2019	2/15/2019
2019		BW	4	1/27/2019	2/9/2019
2019		BW	5	2/10/2019	2/23/2019
2019	20	MN	3	2/16/2019	3/15/2019
2019		BW	6	2/24/2019	3/9/2019
2019		BW	7	3/10/2019	3/23/2019
2019	21	MN	4	3/16/2019	4/15/2019
2019		BW	8	3/24/2019	4/6/2019
2019		BW	9	4/7/2019	4/20/2019

University of Illinois Payroll Schedule											
Begin	End	US	US	UUC	Job Change	Time Entry	PARIS	Pay	Monthly	Feeder File	Feeder File
Date	Date	HRFE DUE	HRFE DUE	HRFE DUE	System Cut-off	Supervisor	Current Adj.	Date	ANSL	Inbound Due	Load Date
12/16/2018	12/31/2018	12/14/2018	12/14/2018	12/14/2018	1/1/2019	1/4/2019	1/5/2019	1/11/2019		1/3/2019	1/3/2019
12/16/2018	1/15/2019	12/14/2018	12/15/2018	12/21/2018	1/4/2019	1/4/2019	1/6/2019	1/15/2019		1/15/2019	1/15/2019
12/30/2018	1/14/2019	1/6/2019	1/6/2019	1/6/2019	1/15/2019	1/15/2019	1/15/2019	1/25/2019		1/25/2019	1/25/2019
1/13/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	2/5/2019		2/5/2019	2/5/2019
1/13/2019	2/15/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	1/28/2019	2/15/2019		2/15/2019	2/15/2019
1/16/2019	2/15/2019	2/15/2019	2/15/2019	2/15/2019	2/15/2019	2/15/2019	2/15/2019	2/15/2019		2/15/2019	2/15/2019
1/16/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019		2/23/2019	2/23/2019
1/27/2019	2/9/2019	2/9/2019	2/9/2019	2/9/2019	2/9/2019	2/9/2019	2/9/2019	2/9/2019		2/9/2019	2/9/2019
1/27/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019		2/23/2019	2/23/2019
2/10/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019	2/23/2019		2/23/2019	2/23/2019
2/16/2019	3/15/2019	3/15/2019	3/15/2019	3/15/2019	3/15/2019	3/15/2019	3/15/2019	3/15/2019		3/15/2019	3/15/2019
2/16/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019		3/23/2019	3/23/2019
2/24/2019	3/9/2019	3/9/2019	3/9/2019	3/9/2019	3/9/2019	3/9/2019	3/9/2019	3/9/2019		3/9/2019	3/9/2019
2/24/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019		3/23/2019	3/23/2019
3/10/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019	3/23/2019		3/23/2019	3/23/2019
3/16/2019	4/15/2019	4/15/2019	4/15/2019	4/15/2019	4/15/2019	4/15/2019	4/15/2019	4/15/2019		4/15/2019	4/15/2019
3/16/2019	4/6/2019	4/6/2019	4/6/2019	4/6/2019	4/6/2019	4/6/2019	4/6/2019	4/6/2019		4/6/2019	4/6/2019
3/24/2019	4/20/2019	4/20/2019	4/20/2019	4/20/2019	4/20/2019	4/20/2019	4/20/2019	4/20/2019		4/20/2019	4/20/2019

# Job Change Deadlines

## HRFE Due Dates

These are the deadlines for each university to submit Human Resources Front End (HRFE) transactions that effect employee pay, such as job changes.

## Job Change System Cutoff

If a HRFE transaction has been submitted to Central HR on or before its university deadline, the updated employee records should appear in Banner by 5 p.m. on this date. This is also the date and time that the payroll calc begins.

UIC	UIS	UIUC	Job Change
HRFE DUE	HRFE DUE IN HR	HRFE TRANS DUE	System Cut-off * at 5pm
12/14/2018	12/11/2018	12/19/2018	12/30/2018
12/14/2018	12/17/2018	12/21/2018	1/7/2019
1/4/2019	1/4/2019	1/4/2019	1/13/2019
1/18/2019	1/15/2019	1/18/2019	1/27/2019
1/28/2019	1/18/2019	1/23/2019	2/6/2019
2/1/2019	1/29/2019	2/1/2019	2/10/2019
2/15/2019	2/12/2019	2/15/2019	2/24/2019
2/21/2019	2/19/2019	2/20/2019	3/6/2019
3/1/2019	2/26/2019	3/1/2019	3/10/2019
3/15/2019	3/12/2019	3/15/2019	3/24/2019
3/29/2019	3/19/2019	3/25/2019	4/7/2019
3/29/2019	3/26/2019	3/29/2019	4/7/2019
4/12/2019	4/9/2019	4/12/2019	4/21/2019

Schedule									
UIC	Job Change	Time Entry Cutoff	PARIS	Pay	Monthly	Feeder File	Feeder File		
HRFE TRANS DUE	System Cut-off * at 5pm	Current AdJ. Superuser 5:00 PM	Current Adj. Cutoff 10:00 AM	Date	AVSL	InBound Due	Load Date		
2/21/2016	3/1/2017	1/4/2017	1/5/2017	1/11/2017		1/1/2017	1/3/2017		
2/21/2016	3/4/2017		1/6/2017	1/13/2017					
1/6/2017	1/15/2017	1/18/2017	1/19/2017	1/25/2017		1/15/2017	1/17/2017		
1/20/2017	1/29/2017	1/31/2017	2/1/2017	2/8/2017		1/29/2017	1/30/2017		
1/24/2017	2/2/2017		2/8/2017	2/16/2017					
2/3/2017	2/12/2017	2/14/2017	2/15/2017	2/22/2017		2/12/2017	2/13/2017		
2/17/2017	2/26/2017	2/28/2017	3/1/2017	3/8/2017		2/26/2017	2/27/2017		
2/23/2017	3/7/2017		3/8/2017	3/16/2017					
3/3/2017	3/12/2017	3/14/2017	3/15/2017	3/22/2017		3/12/2017	3/13/2017		
3/17/2017	3/26/2017	3/28/2017	3/29/2017	4/5/2017		3/26/2017	3/27/2017		
3/22/2017	4/5/2017		4/7/2017	4/14/2017					
3/31/2017	4/9/2017	4/11/2017	4/12/2017	4/19/2017		4/9/2017	4/10/2017		
4/14/2017	4/23/2017	4/25/2017	4/26/2017	5/3/2017		4/23/2017	4/24/2017		
4/24/2017	5/2/2017		5/9/2017	5/16/2017					
4/28/2017	5/7/2017	5/9/2017	5/10/2017	5/17/2017		5/7/2017	5/8/2017		
5/12/2017	5/21/2017	5/23/2017	5/24/2017	5/31/2017		5/21/2017	5/22/2017		
5/26/2017	6/4/2017	6/6/2017	6/7/2017	6/14/2017		6/4/2017	6/5/2017		
5/24/2017	6/7/2017		6/8/2017	6/16/2017					
6/9/2017	6/18/2017	6/20/2017	6/21/2017	6/28/2017		6/18/2017	6/19/2017		
6/23/2017	7/2/2017	7/3/2017	7/5/2017	7/12/2017		7/2/2017	7/3/2017		
6/20/2017	7/5/2017		7/7/2017	7/14/2017					
7/7/2017	7/16/2017	7/18/2017	7/19/2017	7/26/2017		7/16/2017	7/17/2017		
7/21/2017	7/30/2017	8/1/2017	8/2/2017	8/9/2017		7/30/2017	7/31/2017		
7/24/2017	8/2/2017		8/9/2017	8/16/2017					
8/4/2017	8/13/2017	8/15/2017	8/16/2017	8/23/2017		8/13/2017	8/14/2017		
8/18/2017	8/27/2017	8/29/2017	8/30/2017	9/6/2017		8/27/2017	8/28/2017		
8/22/2017	9/6/2017		9/8/2017	9/15/2017					
9/1/2017	9/10/2017	9/12/2017	9/13/2017	9/20/2017		9/10/2017	9/11/2017		
9/15/2017	9/24/2017	9/26/2017	9/27/2017	10/4/2017		9/24/2017	9/25/2017		
9/21/2017	10/6/2017		10/9/2017	10/16/2017					

# Time Entry

## Current (Pay) Adjustment Cutoff

Adjustments must be entered into PARIS and submitted to UPB by 10 a.m. on this date.

## Pay Date

When employees receive regularly scheduled pay.

## Time Entry Cutoff

Employee hours, benefits, time, etc., for the pay period must be approved by the unit by noon on this date. Superusers have until 5 p.m.

A Prior Underpayment Adjustment (PUA) must be entered into PARIS and submitted to UPB by noon Tuesday, unless otherwise communicated by UPB (such as in the case of holiday weeks).

## Monthly AVSL

Monthly paid employee leave balances from the University of Illinois System Academic Vacation & Sick Leave (AVSL) and other unit tracking methods are updated in Banner and appear on monthly earnings statements.

Time Entry	PARIS	Pay	Monthly
Cutoff Noon Superuser 5:00 PM	Current Adj Cutoff 10:00 AM	Date	AVSL
1/2/2019	1/3/2019	1/9/2019	
	1/9/2019	1/16/2019	
1/15/2019	1/16/2019	1/23/2019	
1/29/2019	1/30/2019	2/6/2019	
	2/8/2019	2/15/2019	
2/12/2019	2/13/2019	2/20/2019	
2/26/2019	2/27/2019	3/6/2019	
	3/8/2019	3/15/2019	
3/12/2019	3/13/2019	3/20/2019	
3/26/2019	3/27/2019	4/3/2019	
	4/9/2019	4/16/2019	
4/9/2019	4/10/2019	4/17/2019	
4/23/2019	4/24/2019	5/1/2019	

Pay	Monthly	Feeder File	Feeder File
Date	AVSL	InBound Due	Load Date
1/2/2017		1/1/2017	1/3/2017
1/2/2017			
1/2/2017		1/15/2017	1/17/2017
1/2/2017		1/29/2017	1/30/2017
1/2/2017			
1/2/2017		2/12/2017	2/13/2017
1/2/2017		2/26/2017	2/27/2017
1/2/2017			
1/2/2017		3/12/2017	3/13/2017
1/2/2017		3/26/2017	3/27/2017
1/2/2017			
1/2/2017		4/9/2017	4/10/2017
1/2/2017		4/23/2017	4/24/2017
1/2/2017			
1/2/2017		5/7/2017	5/8/2017
1/2/2017		5/21/2017	5/22/2017
1/2/2017		6/4/2017	6/5/2017
1/2/2017			
1/2/2017		6/18/2017	6/19/2017
1/2/2017		7/2/2017	7/2/2017
1/2/2017			
1/2/2017		7/16/2017	7/17/2017
1/2/2017		7/30/2017	7/31/2017
1/2/2017			
1/2/2017		8/13/2017	8/14/2017
1/2/2017		8/27/2017	8/28/2017
1/2/2017			
1/2/2017		9/10/2017	9/11/2017
1/2/2017		9/24/2017	9/25/2017
1/2/2017	Yes		



# Feeder File

## Feeder File Dates

Inbound and outbound file deadlines for units using third party time reporting systems.

**Inbound Due:** AITS must have the Pay Calendar, Earn Code, and Time Reporting Files available for feeder systems.

**Load Date:** Feeder system Mass Time Entry Files must be made available to AITS for loading into Banner.

Feeder File	Feeder File
InBound Due	Load Date
12/30/2018	1/2/2019
1/13/2019	1/14/2019
1/27/2019	1/28/2019
2/10/2019	2/11/2019
2/24/2019	2/25/2019
3/10/2019	3/11/2019
3/24/2019	3/25/2019

University of Illinois Payroll Schedule														
Pay	# of	Pay	Pay	Begin	End	UIC	UIS	UIC	Job	Time Entry	PARIS	Pay	Monthly	Feeder
Year	Work	ID	Number	Date	Date	HRFE DUE	HRFE DUE	TRANS	Change	Cutoff	Current Adj.	Date	AVSL	InBo
	Days					IN HR	IN HR	DUE	at	Noon	Cutoff			Du
									Sgm	Superuser	10:00 AM			
2017		BW	1	12/18/2016	12/31/2016	12/14/2016	12/13/2016	12/21/2016	1/1/2017	1/4/2017	1/5/2017	1/11/2017		1/1/2
2017	21	MN	1	12/16/2016	1/15/2017	12/16/2016	12/15/2016	12/21/2016	1/4/2017		1/6/2017	1/13/2017		1/13/2019
2017		BW	2	1/1/2017	1/14/2017	1/6/2017	1/5/2017	1/6/2017	1/15/2017	1/18/2017	1/19/2017	1/25/2017		1/14/2019
2017		BW	3	1/15/2017	1/28/2017	1/20/2017	1/13/2017	1/20/2017	1/29/2017	1/31/2017	2/1/2017	2/8/2017		1/29/2019
2017	23	MN	2	1/16/2017	2/15/2017	1/27/2017	1/12/2017	1/24/2017	2/7/2017		2/9/2017	2/16/2017		1/27/2019
2017		BW	4	1/29/2017	2/11/2017	2/3/2017	1/26/2017	2/3/2017	2/12/2017	2/14/2017	2/15/2017	2/22/2017		1/28/2019
2017		BW	5	2/12/2017	2/25/2017	2/17/2017	2/10/2017	2/17/2017	2/26/2017	2/28/2017	3/1/2017	3/8/2017		2/12/2019
2017	20	MN	3	2/16/2017	3/15/2017	2/26/2017	2/9/2017	2/21/2017	3/7/2017		3/9/2017	3/16/2017		2/26/2019
2017		BW	6	2/26/2017	3/11/2017	3/3/2017	2/23/2017	3/3/2017	3/12/2017	3/14/2017	3/15/2017	3/22/2017		3/12/2019
2017		BW	7	3/12/2017	3/25/2017	3/17/2017	3/7/2017	3/17/2017	3/26/2017	3/28/2017	3/29/2017	4/5/2017		3/26/2019
2017	22	MN	4	3/16/2017	4/15/2017	3/28/2017	3/9/2017	3/22/2017	4/5/2017		4/7/2017	4/14/2017		2/10/2019
2017		BW	8	3/26/2017	4/8/2017	3/31/2017	3/21/2017	3/31/2017	4/9/2017	4/11/2017	4/12/2017	4/19/2017		2/11/2019
2017		BW	9	4/9/2017	4/22/2017	4/14/2017	4/4/2017	4/14/2017	4/23/2017	4/25/2017	4/26/2017	5/3/2017		2/24/2019
2017	21	MN	5	4/16/2017	5/15/2017	4/28/2017	4/13/2017	4/24/2017	5/7/2017		5/9/2017	5/16/2017		2/25/2019
2017		BW	10	4/23/2017	5/6/2017	4/28/2017	4/18/2017	4/28/2017	5/7/2017	5/9/2017	5/10/2017	5/17/2017		5/7/2019
2017		BW	11***	5/7/2017	5/20/2017	5/12/2017	5/2/2017	5/12/2017	5/21/2017	5/23/2017	5/24/2017	5/31/2017		5/21/2019
2017		BW	12	5/21/2017	6/3/2017	5/26/2017	5/16/2017	5/26/2017	6/4/2017	6/6/2017	6/7/2017	6/14/2017		6/4/2019
2017	23	MN	6	5/16/2017	6/15/2017	5/15/2017	5/11/2017	5/24/2017	6/7/2017		6/9/2017	6/16/2017		6/16/2019
2017		BW	13	6/4/2017	6/17/2017	6/9/2017	6/1/2017	6/9/2017	6/18/2017	6/20/2017	6/21/2017	6/28/2017		6/18/2019
2017		BW	14	6/18/2017	7/1/2017	6/23/2017	6/13/2017	6/23/2017	7/2/2017	7/3/2017	7/5/2017	7/12/2017		7/2/2019
2017	21	MN	7	6/16/2017	7/15/2017	6/16/2017	6/15/2017	6/20/2017	7/5/2017		7/7/2017	7/14/2017		3/10/2019
2017		BW	15	7/2/2017	7/15/2017	7/7/2017	6/27/2017	7/7/2017	7/16/2017	7/18/2017	7/19/2017	7/26/2017		3/11/2019
2017		BW	16	7/16/2017	7/29/2017	7/21/2017	7/11/2017	7/21/2017	7/30/2017	8/1/2017	8/2/2017	8/9/2017		7/16/2019
2017	22	MN	8	7/16/2017	8/15/2017	7/24/2017	7/13/2017	7/24/2017	8/7/2017		8/9/2017	8/16/2017		7/30/2019
2017		BW	17	7/30/2017	8/12/2017	8/4/2017	7/25/2017	8/4/2017	8/13/2017	8/15/2017	8/16/2017	8/23/2017		8/13/2019
2017		BW	18	8/13/2017	8/26/2017	8/18/2017	8/8/2017	8/18/2017	8/27/2017	8/29/2017	8/30/2017	9/6/2017		8/27/2019
2017	23	MN	9	8/16/2017	9/15/2017	8/11/2017	8/10/2017	8/22/2017	9/6/2017		9/8/2017	9/15/2017		9/10/2019
2017		BW	19	8/27/2017	9/9/2017	9/1/2017	8/22/2017	9/1/2017	9/10/2017	9/12/2017	9/13/2017	9/20/2017		9/24/2019
2017		BW	20	9/10/2017	9/23/2017	9/15/2017	9/5/2017	9/15/2017	9/24/2017	9/26/2017	9/27/2017	10/4/2017		9/24/2019
2017	20	MN	10	9/16/2017	10/15/2017	9/22/2017	9/14/2017	9/21/2017	10/5/2017		10/9/2017	10/16/2017	Yes	

# Ethics Act Time Reporting

- Positive Time Reporting
- All Academic Professional and Civil Service Exempt employees
- Every week
- Report hours worked each day in 15 minute increments
- Not used for payroll reporting
- [https://www.hr.uillinois.edu/policy/state\\_federal\\_mandates/SOEAA](https://www.hr.uillinois.edu/policy/state_federal_mandates/SOEAA)

# Payroll Cycle: Pay Calculated

# Calculating Pay

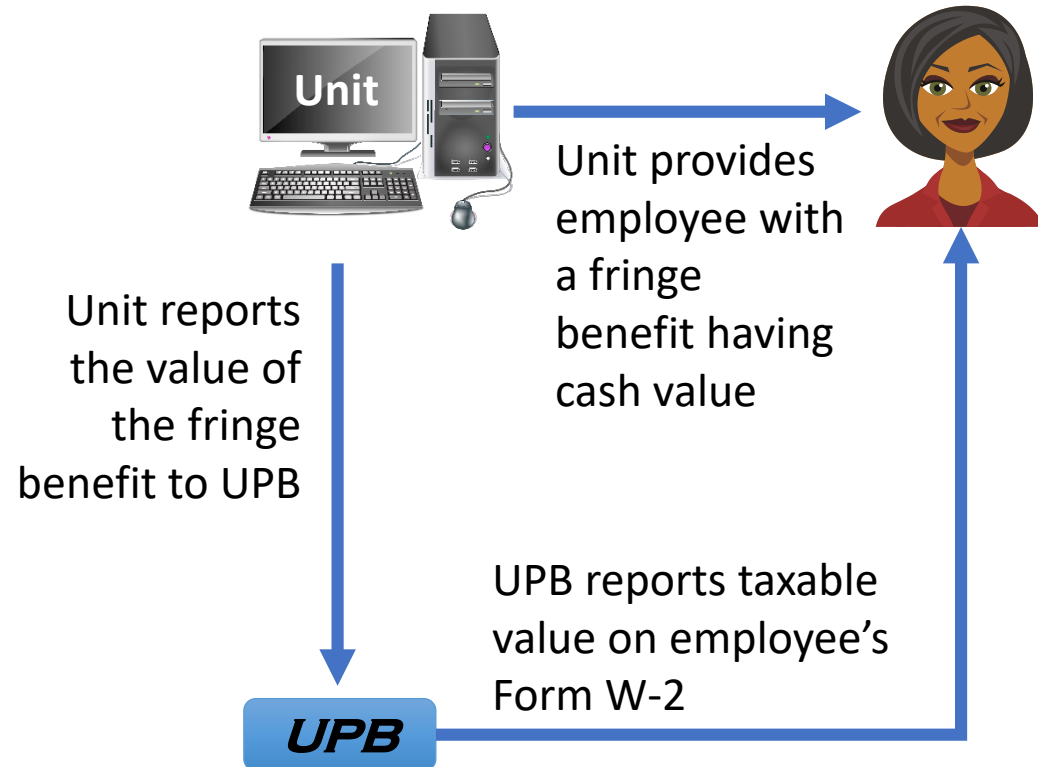
**Gross Pay** (wages or earnings)

- Statutory withholdings
  - Deductions (voluntary and involuntary)
- = **Net pay** (take-home pay)

# Deductions and Withholdings

- State University Retirement System (SURS) = 8%
  - Federal & State income taxes
  - Federal Insurance Contribution Act (FICA)
    - Medicare = 1.45%
    - Old Age, Survivors and Disability Insurance (OASDI) = 6.2%
- NOTE:** Either SURS or OASDI is withheld, not both
- Involuntary (State Offset, garnishments, others)
  - Insurance

# Taxable Benefits



## Examples

- Moving Expenses
- Housing
- Personal use of employer provided vehicle
- Reimbursements over 60 days
- Gift cards
- Event Tickets
- Tuition Waivers
- Excess Life
- Memberships

# Tuition Waivers

- Graduate level tuition and service fee “waived” as a benefit of employment at the University of Illinois
- A tuition waiver is considered a taxable benefit
- Amounts over \$5,250 per calendar/tax year are taxable

# Who does this affect?



**Graduate Assistants**



Academics  
Civil Service




# Graduate positions – what is taxed



**Graduate  
Assistant (GA)**

Amounts over \$5,250



**Teaching  
Assistant (TA)**

Excluded if  $\geq 50\%$



**Research  
Assistant (RA)**

Excluded if  $\geq 50\%$



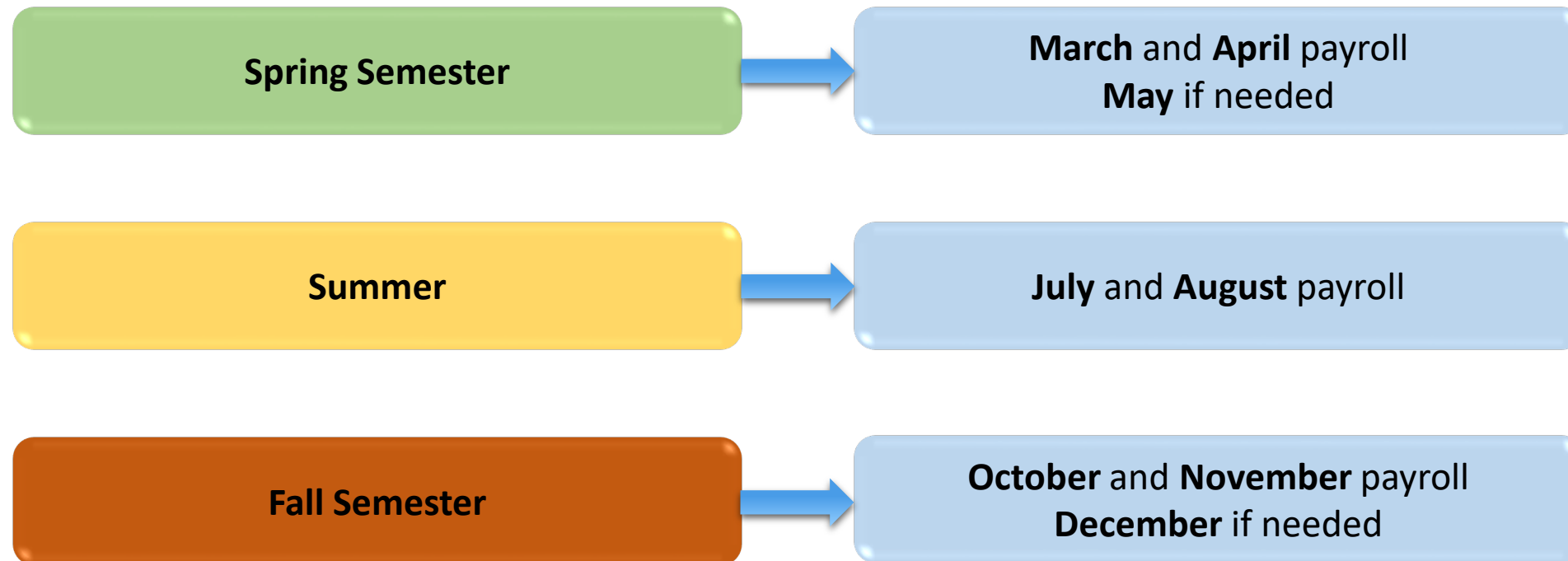
**Fellowship**

Not employment

**NOTE:** Must be registered as a graduate student at one of the universities in the University of Illinois System. Also must hold appointment(s) between .25 - .67 FTE and work 91 days of the semester (41 for summer).

*If multiple positions are held, calculate the percentage of employment for each type of position.*

# When tuition waivers are taxed



# Helpful resource for Graduate Assistants

<http://go.uillinois.edu/taxes4gas>

# Payroll Cycle: Payday

# Pay Schedule

## **Monthly:**

16<sup>th</sup> of the month  
(or previous business day)

## **Bi-weekly:**

Every other Wednesday  
(or Tuesday if holiday)

# Monthly

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

# Bi-weekly:

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	23	26	27	28



UNIVERSITY  
OF ILLINOIS  
SYSTEM

ALTOGETHER EXTRAORDINARY

# Payroll Adjustments and Corrections

Alma Turner



# Why are adjustments needed?

## Employee not getting paid correctly

- Job record errors
- Time Entry errors

## Adjustments and Corrections Options

- Current pay period corrections
- Prior pay period underpayments
- Pay Stops
- Overpayments
- Separations

# Correction Requests which application?

Application	Adjustment Type
Payroll Adjustment Request Interface System (PARIS)	<ul style="list-style-type: none"><li>• Current Pay Adjustment (CPA)</li><li>• Prior Underpayment Adjustment (PUA)</li></ul>
Adjustment Notification Application (ANA)	<ul style="list-style-type: none"><li>• Pay Stop</li><li>• Overpayment</li><li>• Leave Balance Adjustment</li><li>• (Employee Recognition Awards)</li></ul>

**NOTE:** Payroll overpayment or PUA transactions do not adjust the employee's leave balance. Submit a leave balance adjustment for each transaction which changes leave usage.

# Adjustments Security

Adjustment initiator and approver roles must be set up separately in each adjustment application.

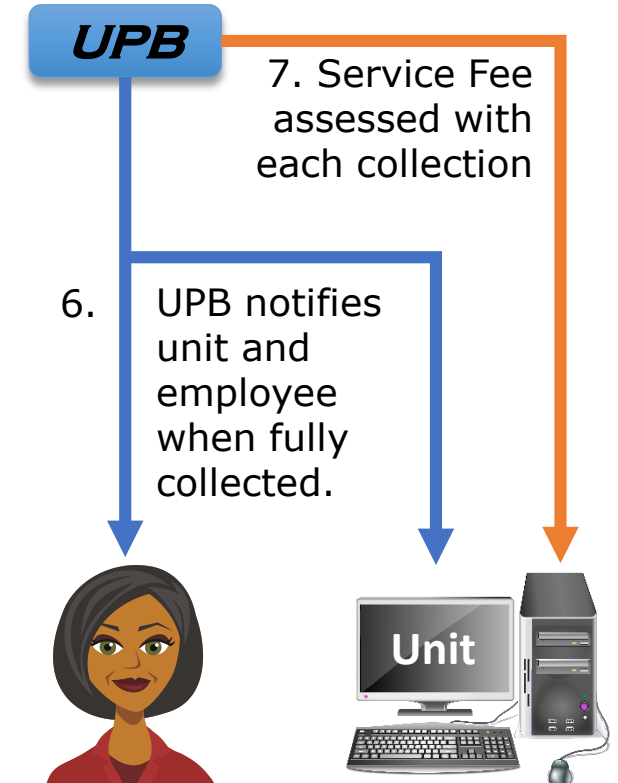
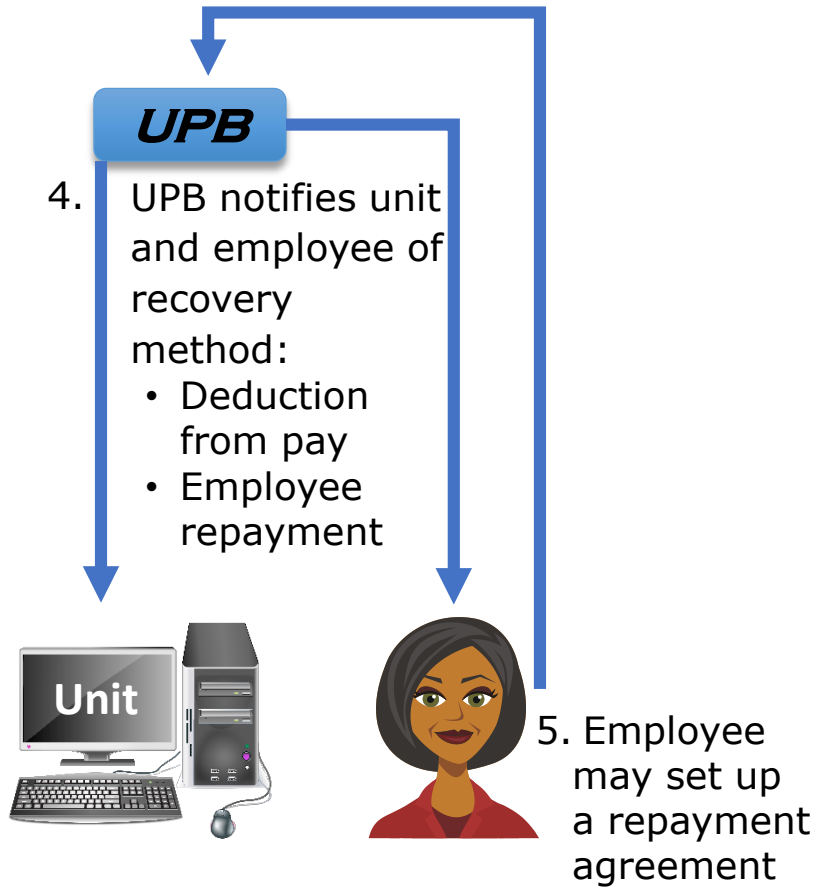
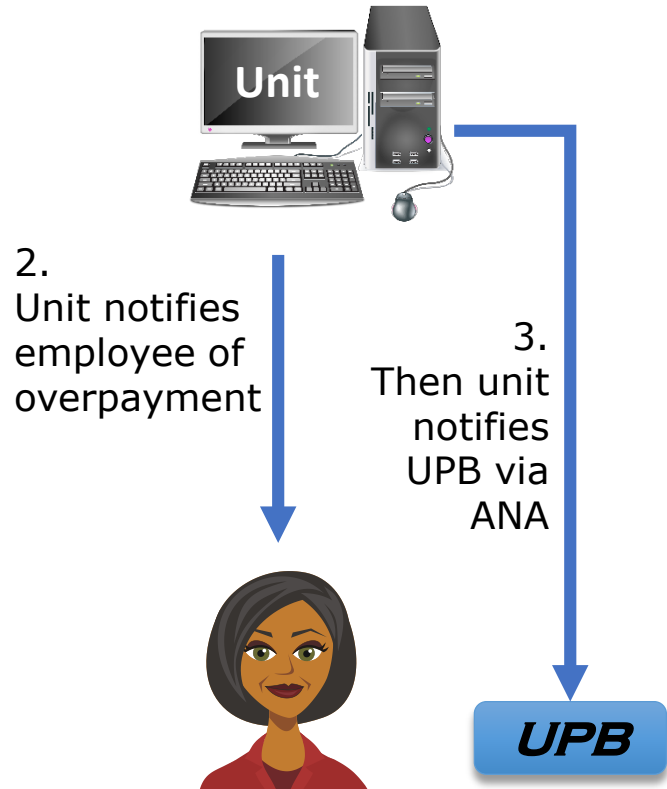
Access to one application does not guarantee access to the other application.

Application	Role
Adjustment Notification Application (ANA)	Department Originator
	Department Approver
Payroll Adjustment Request Interface System (PARIS)	Department Initiator
	Department Reviewer

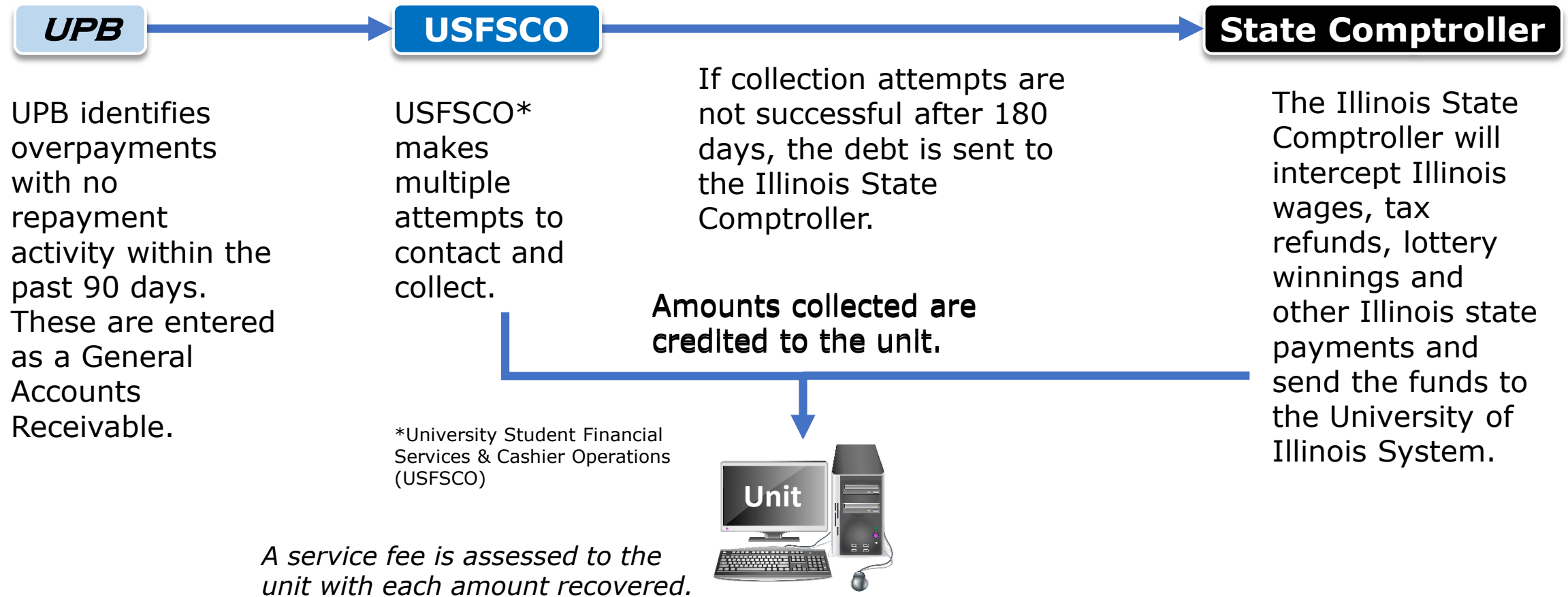
PARIS PUA roles have training requirements before access is granted.

# Resolving Payroll Overpayments

1. Unit corrects errors and FOAPAL



# Repayment inactivity



# Impact of overpayments and adjustments on benefits

## Insurance Premiums

UPB will attempt to retrieve overpaid premiums:

- CMS cannot return premiums if vendor was already paid
- Must be repaid by employee

If an underpaid employee misses a premium, it will be taken on next pay

## 403(b) Contributions

UPB will attempt to retrieve overpaid contributions:

- Market fluctuations can occur
- Account may have lost money
- Vendor will return available funds
- Unit will be charged the loss

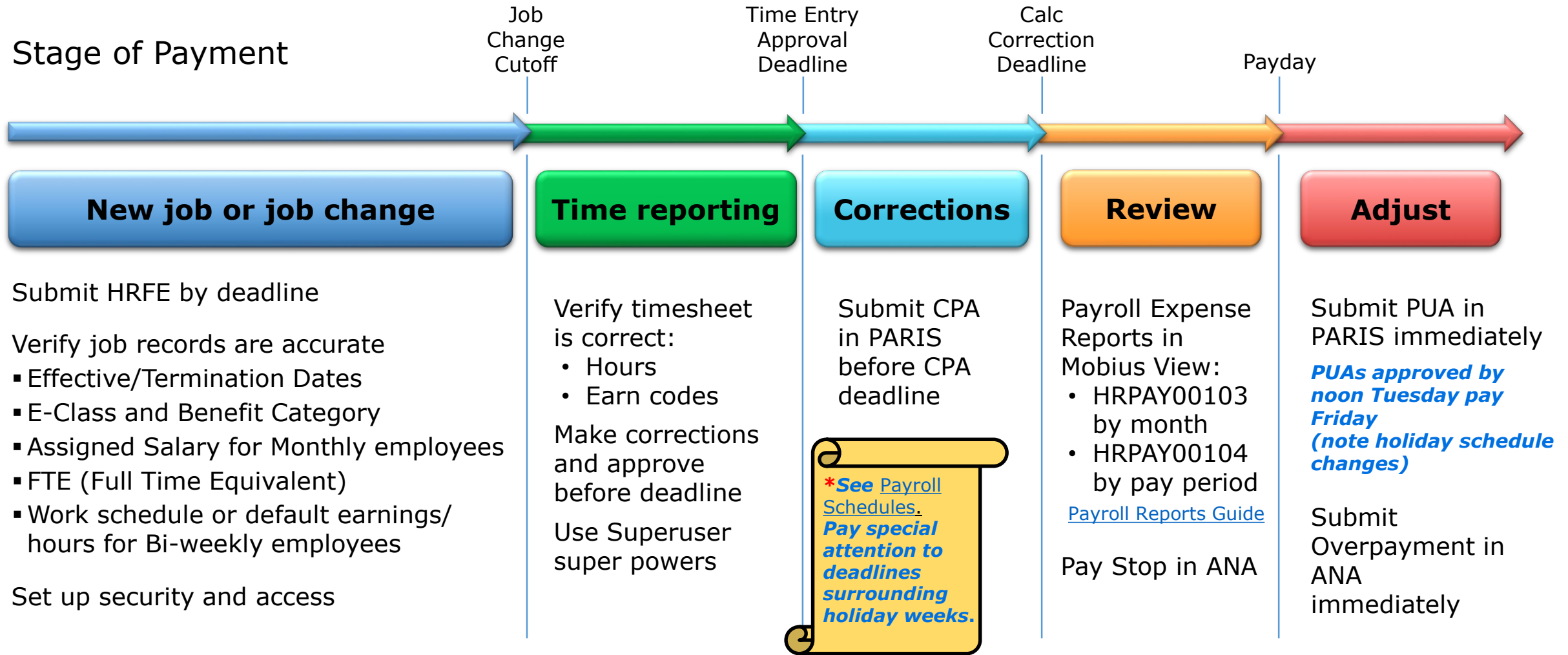
# Reducing or preventing adjustments

# Security Maintenance

- Make sure all time reporting and adjustment roles are covered in your unit.
- Provide backups in case someone leaves or is unable to perform their tasks.
- Quickly update roles when separations occur.
- Work closely with your University Security Contact (USC).
- Review the **Employee Role Report** in EDDIE.
  - Must request access to this standard report
  - Enter UIN, position number, and suffix
  - Displays time entry roles and timesheet org access
- Do an annual security review in your unit



# Minimizing adjustments





UNIVERSITY  
OF ILLINOIS  
SYSTEM

ALTOGETHER EXTRAORDINARY

# Payments to Foreign Nationals

Kami Van Bellehem

# Foreign National topics:

- UPB's Role
- Types of Foreign Nationals
- Four Steps to Pay a Foreign National
- Taxpayer Identification Numbers
- Tax Status Review Appointments
- Impact of TCN's on Insurance Coverage
- Tax Status Changes

# Contact us!

[fninquiry@uillinois.edu](mailto:fninquiry@uillinois.edu)

(312) 996-7200 (all 10 digits)

(217) 265-6363

# UPB's Role

Withhold & report appropriate taxes

# Types of Foreign Nationals

- Resident Alien (RA)
- Nonresident Alien (NRA)

# Substantial Presence Test

- 31-day test
- 183-day test



# Substantial Presence Test Criteria

Criteria used by IRS looks at past three years of residency

<i>Day Count</i>	<i>Formula</i>
All days present in the U.S. during the current calendar year	_____ x 1 = _____ (A)
Days present in the U.S. during 1st preceding calendar year	_____ x 1/3 = _____ (B)
Days present in the U.S. during the 2nd preceding calendar year	_____ x 1/6 = _____ (C)
Total number of days present in the U.S. for tax purposes A+B+C =	_____ (D)

# Days of Presence Exemptions

- F-1 or J-1 students exempt for ***5 years***
- J-1 non-students exempt for ***2 years***

# RA vs. NRA

<b>Differences</b>	<b>RA</b>	<b>NRA</b>
<b>Taxation</b>	Same as U.S. Citizen	Varies
<b>FICA</b>	Withheld	May qualify for exemption
<b>Source</b>	Pays U.S. taxes regardless of source	Pays U.S. taxes only on U.S. sourced income
<b>Tax Treaty</b>	Not applicable (usually)	Treaty eligible
<b>SURS/ Benefit Eligibility</b>	Typically eligible (depends on position eligibility)	Eligible if on H-1B, TN, O-1, E-3 (depends on position eligibility) Not Eligible if on J-1, F-1

# Four Steps to Pay a Foreign National

1. Identify Payment Type
2. Check Payment Eligibility
3. Gather Required Forms and Documentation
4. Submit the Payment Request

# Foreign National Payments Resource Page



## Payments to Foreign Nationals

OBFS » Payments to Foreign Nationals » Foreign National Payments Resource Page

- Payments to Foreign Nationals
- University Payroll Services to Foreign Nationals
- Foreign Nationals Payment Eligibility Grid
- Payments to Foreign National Employees Working In the U.S.
- Payments to Foreign National Employees Working Outside the U.S.
- Payments to Foreign National Non-Employees
- Travel and Expense Reimbursements
- Other Types of Payments
- Foreign National Tax Status Review Appointments
- Nonresident Aliens vs. Resident Aliens
- How to get a Temporary Control Number (TCN)
- Foreign National Payments Resource Page
- Job Aids & Training Materials
- Forms
- FAQs
- Who To Ask

Contact Information

University Payroll & Benefits  
Foreign National Service Center

Email: [FNInquiry@uillinois.edu](mailto:FNInquiry@uillinois.edu)  
UIUC: 217-265-6363  
UIC: 312-996-7200

## Foreign National Payments Resource Page

[Expand All] | [Collapse All]

Job aids, infographics and online courses are available to assist you in making a payment to a foreign national nonresident alien. These resources are organized by the basic steps followed when submitting a payment request.

### Web-Based Courses

These online courses explain how to use the available resources to correctly submit payment requests for foreign nationals.

#### Step 1: Identify or Verify the Payment Type

Make sure you know what kind of foreign national payment you need to make.

#### Step 2: Check Payment Eligibility

Make sure the person you want to pay has an eligible visa status.

#### Step 3: Gather Required Forms and Documentation

Make sure you include all the forms and documents required for the visa status

#### Step 4: Submit the Payment Request

Follow step-by-step instructions to submit a payment request for each payment type.

### Resources by Payment Types

- Awards and Prizes
- Expense Reimbursements
- Honorarium
- Human Subject Payments
- Independent Contractor
- Royalty
- Scholarship
- Other Payments

### Submit Payment Requests

- Foreign National Payment e-Form
- Travel Expense Management (TEM)
- Departmental Award Web System (DAWS)
- Student Account Payment Request Form (SAPR)

### OBFS Policies and Procedures Manual

- 18.2 Foreign Nationals

### Current Announcements

Visit our News Center for updates.

Sign up for email updates!

<https://www.obfs.uillinois.edu/payments-foreign-nationals/foreign-national-resource-page>

# Step 1:

## Identify Payment Type

- Foreign National Payment Selector Tool
- Other helpful resources

# Types of Payments

<b><i>Type of Payment</i></b>	<b><i>Submission Method</i></b>
Employment/Recurring Fellowships	HRFE/Payroll
Independent Contractor	FNPeF
Honorarium	FNPeF
Royalty	FNPeF
Awards/Prizes/Human Subject Payments	FNPeF
Other Income	FNPeF
Qualified Scholarships/Fellowships (non-recurring)	SAPR (UIC & UIS)/DAWS (UIUC)
Non-Qualified Scholarships/Fellowships (non-recurring)	SAPR/FNPeF (non-UI students)
Travel Reimbursements under Accountable Plan	TEM system/FNPeF (wire transfers)

**HRFE:** HR Front End

**SAPR:** Student Account Payment Request Form

**TEM:** Travel and Expense Management

**FNPeF:** Foreign National Payment e-Form

**DAWS:** Departmental Awards Web System



# Tax Withholding & Reporting

- Payment type
- Source of payment
- Tax treaty

# Withholding & Reporting by Payment Type

<b><i>Type of Payment</i></b>	<b><i>Withholding*</i></b>	<b><i>Report</i></b>
Employment	Graduated	W-2 (no treaty)
		1042-S (treaty)
Recurring Fellowships	30% except for F, J, M reduced rate 14%	1042-S
Non-Qualified Scholarships/ Non-Qualified Fellowships (non-recurring)	30% except for F, J, M reduced rate 14%	1042-S
Independent Services/Honoraria	30%	1042-S
Royalty	30%	1042-S
Awards/Prizes/Human Subject Payments	30%	1042-S
Other Income	30%	1042-S
Qualified Scholarships/ Qualified Fellowships (non-recurring)	None	None
Travel Reimbursements – Accountable Plan	None	None

\*When federal tax is withheld, Illinois state tax will also be applied (current rate 4.95%).

# Source of Payment

- U.S. Sourced
- Foreign Sourced

# Identifying Source by Payment Type

<b><i>Type of Income</i></b>	<b><i>Source Determined By</i></b>
Employment	Where services are performed
Independent Contractor/Honorarium	Where services are performed
Royalties – Patents, Copyrights, etc.	Where property is used
Royalties – Natural Resources	Where property is located
Scholarship and Fellowship Grants	Generally, residence of payor
Prizes and Awards	Where activities are performed

# Tax Treaty

- A taxation agreement to avoid double taxation
- Defines tax treatment
- Identifies taxation for each payment type
- Typically, for nonresident aliens

# GrossUp

- Ability to
- Resources

# Step 2:

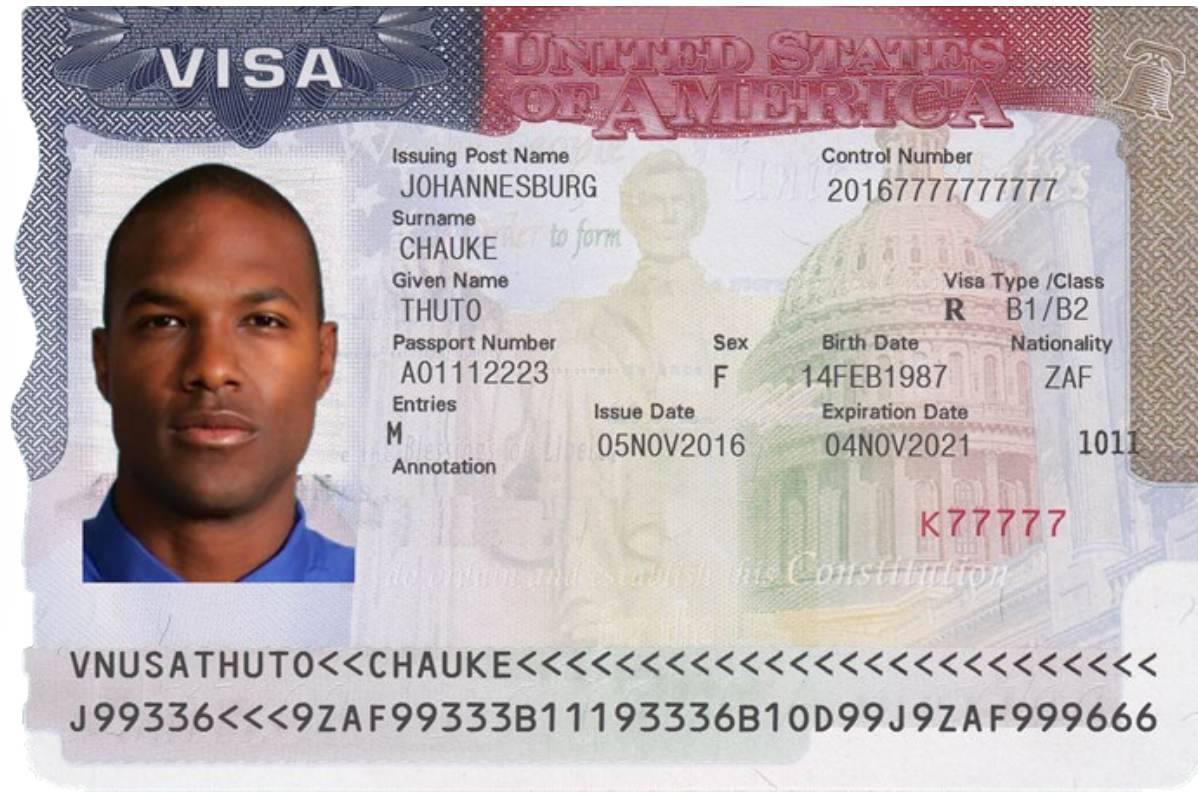
## Check Payment Eligibility

- Foreign National Payment Eligibility Grid
- Other helpful resources

# Payment Eligibility

# Two factors:

1. Visa status
2. Type of payment





# The Eligibility Grid

## Finding the Payment Eligibility Grid

- <http://www.obfs.uillinois.edu>
- [Foreign National Payments Resource Page](#)

Foreign Nationals Payment Eligibility Grid

Immigration Status	Honorarium - Human Subject	Employment	Reimburse	Per Diem	Royalty - Prize - Award <sup>8</sup>
A-1, A-2, A-3 primary	No	No	No	No	Yes
A-1, A-2, dependent (EAD required)	Yes	Yes	Yes	Yes <sup>5</sup>	Yes
B-1, B-2 for activity no longer than 9 days and no more than 5 payments within 6 months	Yes	No	Yes	Yes <sup>6</sup>	Yes
B-1 for activity longer than 9 days	No	No	Yes	Yes <sup>6</sup>	Yes
B-2 for activity longer than 9 days	No	No	No	No	Yes
F-1, UI-sponsored, without CPT or OPT	Yes <sup>1</sup>	Yes <sup>1 5</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>	Yes <sup>1</sup>
F-1, UI-sponsored, with CPT or OPT	Yes	Yes	Yes	Yes <sup>5</sup>	Yes
F-1, not UI-sponsored, without CPT or OPT	No	No	Yes <sup>2</sup>	Yes <sup>2</sup>	Yes
F-1, not UI-sponsored, with CPT or OPT	Yes	Yes	Yes	Yes <sup>5</sup>	Yes
F-2	No	No	No	No	Yes
G-1, G-2, G-3, G-4, G-5 primary	No	No	Yes	No	Yes
G-1, G-2, G-3, G-4 dependent (EAD required)	Yes	Yes	Yes	Yes <sup>5</sup>	Yes
H-1, UI-sponsored	No	Yes <sup>3 4</sup>	Yes <sup>3</sup>	Yes <sup>3 6</sup>	Yes
H-1, not UI-sponsored, for expenses related to "permissible activities" only	No	No	Yes	Yes <sup>6</sup>	Yes
H-4	No	No	No	No	Yes
J-1, UI-sponsored	Yes <sup>3</sup>	Yes <sup>3 7</sup>	Yes <sup>3</sup>	Yes <sup>3 5</sup>	Yes <sup>3</sup>
J-1, not UI-sponsored, with authorization from sponsor (as noted in letter from the sponsor or on the DS2019 form)	Yes	Yes	Yes	Yes <sup>5</sup>	Yes
J-1, not UI-sponsored without authorization from sponsor	No	No	No	No	Yes

Grid

# Step 3:

## Gather Required Documents and Forms

- Document Checklists
- Other helpful resources

# Step 4:

## Submit the Payment Request

- Step-by-step job aids

# Taxpayer Identification Numbers

Type of Number	
Social Security Number (SSN)	<ul style="list-style-type: none"><li>• Issued by Social Security Administration</li><li>• Used to report wages</li><li>• Required for employment</li><li>• Does not begin with "9" or "000"</li></ul>
Individual Taxpayer Identification Number (ITIN)	<ul style="list-style-type: none"><li>• Issued by Internal Revenue Service</li><li>• Used only for tax reporting purposes</li><li>• For individuals not eligible for SSNs</li><li>• Begin with "9"</li></ul>

# Temporary Control Numbers (TCN)

- **FOR UNIVERSITY SYSTEM USE ONLY**
- Issued by University of Illinois System
- Used for employment setup in the system when SSN is not available
- Begin with “000”

# Temporary Control Numbers (TCN)

Employee Type	Method of TCN Issue
Student	<ul style="list-style-type: none"><li>• On the Notice of Acceptance (NOA)</li><li>• Request from the iCard ID office</li></ul>
Non-Student	UIC – Office of International Services (OIS) UIUC – University Payroll & Benefits (UPB) UIS – University Payroll & Benefits (UPB)

## Required Documents for Non-Students

- Proof of Identity
- Receipt of Application for SSN (if paid)
- Documentation from the university system indicating pending employment

# Tax Status Review Appointment

FN: SSN / ITIN Application



FN: TCN Received



Unit: HRFE / Banner verified

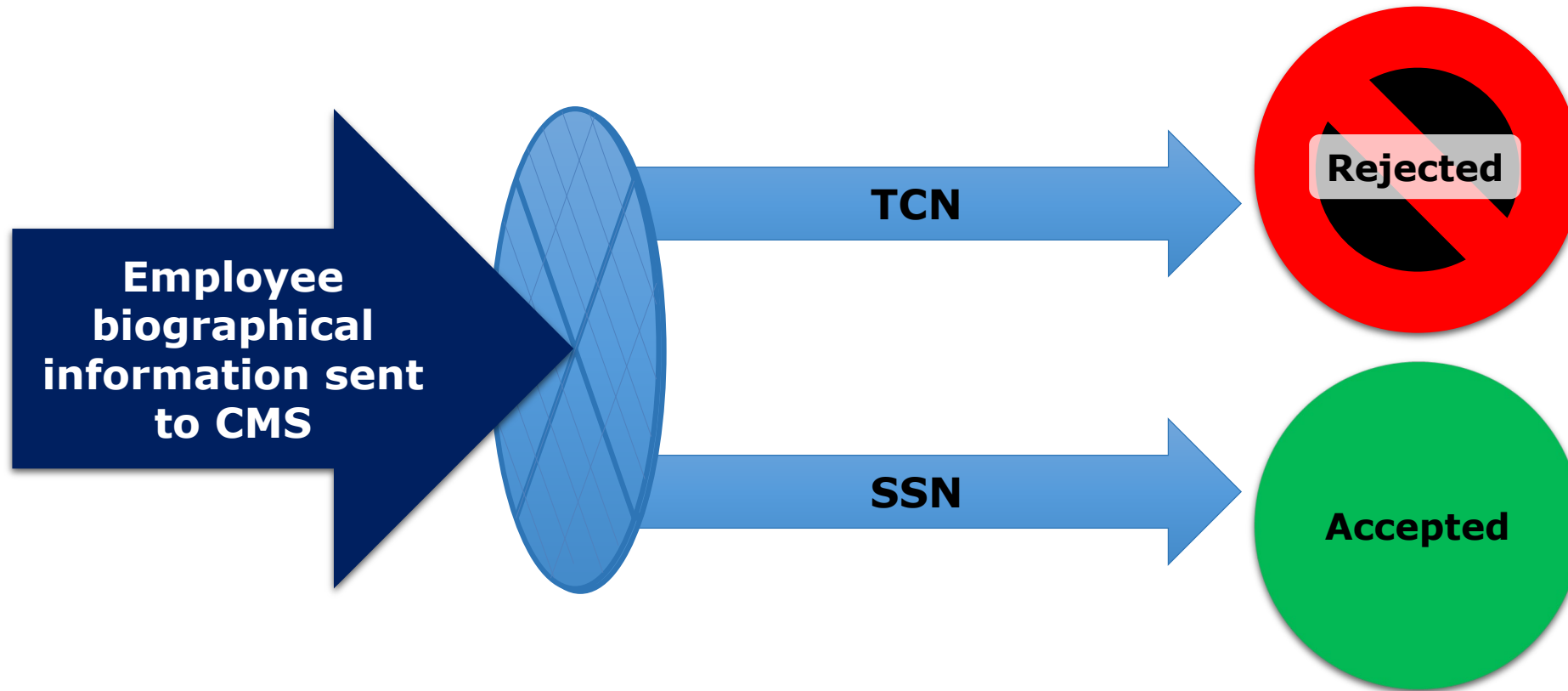


Bring SSN  
or receipt!

FN: Schedule Appointment with UPB



# Impact of TCNs on Insurance Coverage



# Without an SSN:

- Employment record cannot be completed
- Insurance providers cannot issue identification cards until they receive enrollment information from MyBenefits Marketplace
- Insurance will be effective retroactively
  - Employee pays for medical services out of pocket
  - May submit claims for reimbursement once active

# Separations and Insurance

# Insurance options upon losing eligibility

## Purchase

Individuals may purchase their own plan

## COBRA

- Current coverage at 102% full premium
- COBRA offer letter
- 60 days to elect coverage

## Spouse's Plan

- Elect coverage on spouse's plan
- Qualifying event

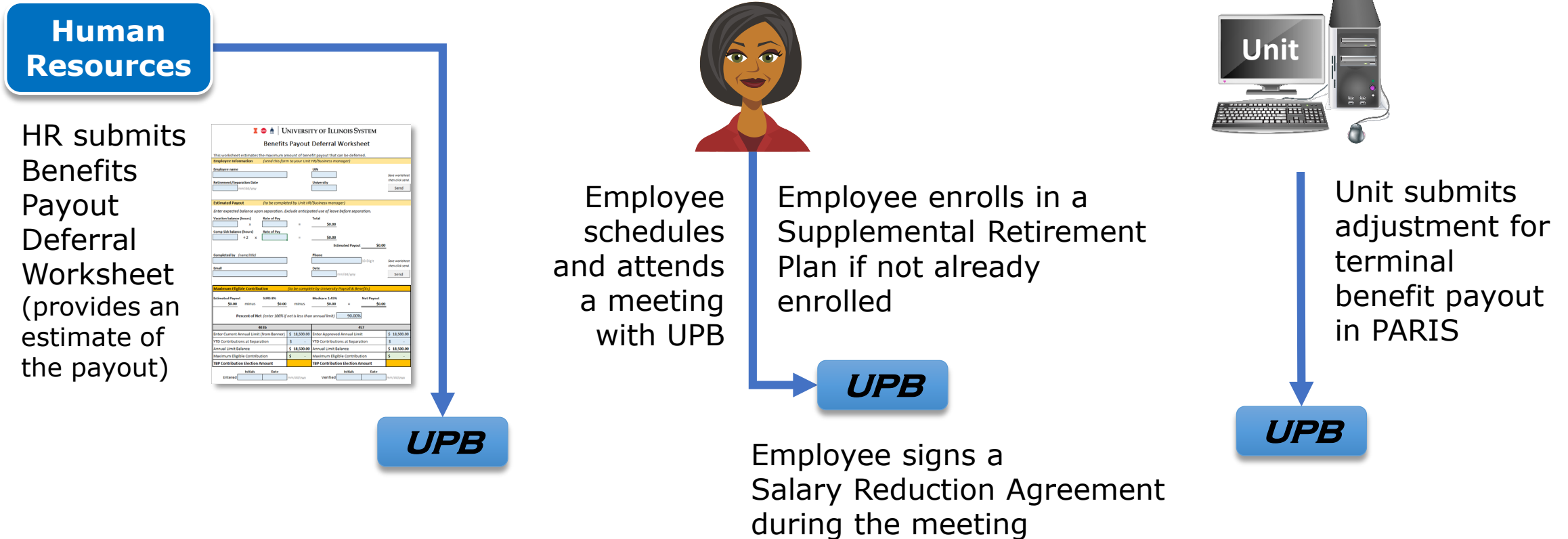
## Retirement Options

SURS will counsel individuals on their options

# Terminal Benefits Payout

- Upon retirement or separation, benefits eligible employees are paid any compensable benefits accrued:
  - Vacation
  - Compensable sick
  - Compensable time (in lieu of overtime)
- Employees can contribute a portion of this payout into a 403(b) and/or 457 plan

# Terminal Benefits Deferral Flow



# Summary: How will you take action?

- Check benefits eligibility before hiring
- Remind employees to enroll before deadline
- Make sure job records are accurate
- Review security in your department
- Meet payroll deadlines
- Review payroll reports to minimize adjustment impact
- Verify payment type and visa eligibility before inviting a foreign national

# Requirements

Required from Unit	Required from Employee
<a href="#"><u>Benefits Payout Deferral Worksheet</u></a> <ul style="list-style-type: none"><li>▪ Estimated payout amount</li><li>▪ Separation Date</li><li>▪ HR Contact Information</li></ul>	<ul style="list-style-type: none"><li>▪ 403(b) Election – paper form submitted 20 days prior to separation date</li><li>▪ 457 Plan Election – paper form submitted 60 days prior to separation date</li><li>▪ Contact UPB for a phone or in-person consultation</li></ul>



# Resources

See Resource Guide

# Contact University Payroll & Benefits (UPB)

University	Phone (M-F, 9:00 a.m. – 4:00 p.m.)	Email	Walk-In (M-F, 10:00 a.m. – 3:00 p.m.)
UIUC	217-265-6363 (217) 244-1908 fax	<a href="mailto:paying@uillinois.edu">paying@uillinois.edu</a> <a href="mailto:benefits@uillinois.edu">benefits@uillinois.edu</a> <a href="mailto:fnquiry@uillinois.edu">fnquiry@uillinois.edu</a>	Henry Administration Building 506 S Wright Street Room 177 (MC 318) Urbana IL 61801
UIC	312-996-7200 (all 10 digits required) (312) 996-1932 fax	<a href="mailto:paying@uillinois.edu">paying@uillinois.edu</a> <a href="mailto:benefits@uillinois.edu">benefits@uillinois.edu</a> <a href="mailto:fnquiry@uillinois.edu">fnquiry@uillinois.edu</a>	Marshfield Avenue Building 809 S Marshfield Avenue Room 110 (MC 547) Chicago IL 60612-7205
UIS	217-206-7144 (217) 206-7010 fax	<a href="mailto:paying@uillinois.edu">paying@uillinois.edu</a> <a href="mailto:benefits@uillinois.edu">benefits@uillinois.edu</a> <a href="mailto:fnquiry@uillinois.edu">fnquiry@uillinois.edu</a>	Business Services Building One University Plaza BSB 85 Springfield IL 62703

# Questions?