403(b) and Deferred Compensation 457 Plans’ Limits

The IRS announced that the annual contribution limits for both supplemental retirement plans have increased for 2018. The general IRS contribution limit for the University of Illinois 403(b) Plan and the State of Illinois Deferred Compensation 457 Plan is $18,500 for 2018. Employees age 50 or older who participate in the 403(b) or 457 Plans may contribute an additional $6,000 for a total annual maximum of $24,500 in 2018. Employees may contribute up to the maximum limit in both optional investment plans in 2018.

403(b) Catch-up Contributions - Employees with 15 years of full-time service and who have not taken advantage of tax-deferral opportunities in the past have the option to contribute an additional $3,000 to this plan. Employees who are eligible for the 15 year special catch-up option will be notified by email in March of their eligibility.

457 Catch-up Contributions - Employees within three (3) years of eligibility for a full SURS retirement benefit may contribute up to twice the annual contribution limit or their “underutilized” amount, whichever is less, pending approval by CMS. For more information, please visit the CMS website at https://www2.illinois.gov/cms/benefits/Deferred/Pages/DeferredCompensation.aspx
Calendar Year 2018 Taxable Benefits

Please make certain all taxable benefits are reported to University Payroll and Benefits at the time the benefits are received by an employee. This will ensure proper reporting on the W-2. These benefits include the taxable amounts relating to the personal use of employer provided vehicles, country club dues paid for members on behalf of the University, moving expenses, complimentary event tickets, car mileage (value of fuel for personal commuting use of an University vehicle), gifts, per diem amounts reimbursed to employee exceeding the IRS limits, expense reimbursements (greater than 60 days), non-qualified taxable benefits (value of benefits supplied to a domestic partner of an employee), tuition waiver amounts greater than $5,250, miscellaneous taxable benefits, and non-resident housing expenses. Please refer to the link below for additional information and instruction related to taxable benefit reporting.

http://www.obfs.uillinois.edu/bfpp/section-4-payroll/submit-taxable-fringe-benefit-payments/

Out of State Salary/Wage Payments

If a University employee receives compensation paid in another state, and the University is registered as doing business in that state (typically requires a physical office) the compensation is considered paid outside of Illinois. The University is often required to withhold according to that states withholding regulations. Departments/Employees should contact University Payroll and Benefits to discuss the necessary steps to ensure proper state withholding. Please refer to the link below for additional information and instruction related to state tax withholding.

http://www.obfs.uillinois.edu/payroll/tax-information/withholding-allowance/

The best thing money can buy is financial freedom.
~Proverb
Leave Information FAQ’s

1. I am going on a leave, what do I do?

   Please review the leave information on the System Human Resources Services website at the following link: https://www.hr.uiuc.edu/leave

2. Should I fill out a Leave of Absence Worksheet prior to going on leave?

   The LOA worksheet provides UPB with the necessary information for your insurance options during your leave. The Leave of Absence Information and Form are available at: https://www.hr.uiuc.edu/leave/forms/

3. When I return to work, is there anything I need to do?

   You can contact the University Payroll & Benefits (UPB) office to let us know that you have returned to work. We are unable to update any information of your return until your department updates necessary forms in Banner. Secondly, please log into MyBenefits and confirm that your coverage is correct. If you Opted Out of your insurance or terminated for non-pay while on leave you will need to re-enroll yourself and any dependents. You will have 60 days from the date you return to work to make any changes or re-enroll. MyBenefits is located at: www.MyBenefits.illinois.gov or by calling 1-844-251-1777.

4. Who do I contact about my benefits if I am going on leave?

   Please contact University Payroll & Benefits – Fiscal Control and Management Group for questions about benefits while on leave.

   A.) Email: obfsupbfiscalcontrol@uiuc.edu
   B.) Call: select OPTION #1 “Leave of Absence Questions”
      - Urbana 217-265-6363
      - Chicago 312-996-7200
      - Springfield 217-206-7144

5. How do I pay for my benefits while on leave?

   Monthly billing statements are mailed by CMS/MyBenefits to employees’ mailing addresses on file. If you need to update your mailing address please do so prior to leave by going to Nessie, Personal Info tab, and completing the Employee Information Form. https://nessie.uihr.uiuc.edu/cf/info/index.cfm
### UPB Payroll Calculation Deadlines

<table>
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<th>Time Entry Cut Off</th>
<th>Pay Date</th>
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</thead>
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<tr>
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<td></td>
</tr>
<tr>
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University Payroll and Benefits calendar is available at: [http://www.obfs.uillinois.edu/payroll/schedules](http://www.obfs.uillinois.edu/payroll/schedules)

### UPB Customer Service Metrics

#### Customer Satisfaction
For every call and visit made to University Payroll and Benefits Customer Service office, a case is created and tracked using Unicenter software. Below are the number of University Payroll and Benefits’ Customer Service cases closed monthly between October and December 2017.

**Cases Closed:**
- October - 5162
- November - 3721
- December - 3544

#### Payroll Operations Metrics:
During the fourth quarter of 2017, there were 13 Disposition 05 errors that had to be manually fixed by UPB Payroll Operations. This error occurs when an employee’s required statutory deductions are not active or do not exist during the pay period.

**Payroll Adjustments Processed:**
The total number of adjustment pay transactions processed by UPB Payroll Operations for the fourth quarter of 2017 is:

<table>
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<th>COUNT (*)</th>
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<tr>
<td>17-Oct</td>
<td>6169</td>
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<tr>
<td>17-Nov</td>
<td>5299</td>
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<tr>
<td>17-Dec</td>
<td>3430</td>
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<td><strong>TOTAL ADJS</strong></td>
<td><strong>14898</strong></td>
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Other Available UPB Training Initiative Courses and Materials

Time Reporting:
- Time Entry and Approval Security (web-based)
- Overview: Time Entry and Security Setup (reference)
- Time Entry and Security Setup Process (reference)
- Decoding the Payroll Schedule infographic
- Decoding the Payroll Schedule interactive training aid

Supplemental Retirement Plans:
- Supplemental Retirement Plans Overview

My Benefits:
- Critical Information for Units: State Benefits Enrollment Deadline for New Hires and Newly Eligible Employees infographic
- Important State Benefits Enrollment Information for New Hires and Newly Benefit Eligible Employees infographic
- Important Changes to Your Online Earnings Statements
- Qualifying Events – How to Change Your State Benefit Selections to Support Life Events

Foreign Nationals:
- Foreign National Payment Selector

Foreign National Payment training and job aids on the Foreign National Payment Resource Page

- Awards/Prizes
- Expense Reimbursements
- Honorariums
- Human Subject Payments
UPB Training Initiative Update

We are pleased to announce that we are kicking off the development of a certification for time reporting. This is UPB’s second OBFS Certification. We are in the process of collecting data related to time reporting and time corrections. After analysis of this data, we plan to visit units to discuss their processes regarding time entry and reporting. We hope to learn about unit best practices and the obstacles and challenges encountered which will help us determine course and curriculum content. If you would like to participate in this discovery process and partner with us, please email obfstraining@uillinois.edu with the subject heading of “Time Reporting Learning Partners”.

OBFS Certification – Inviting and Onboarding Foreign Nationals – Our first certification track, which was developed in partnership with the UIC Office of International Services and the UIUC International Services and Student Scholars office, was rolled out on November 14, 2017 in Urbana and November 16, 2017 in Chicago. We solicited nominations for the cohorts through Business Manager communications and were able to form two cohorts. Cohort participants have completed three of the four courses in this certification track and will soon complete the fourth.

The course titles are:

- Immigration Overview (instructor-led)
- Critical Pre-arrival and Arrival Procedures/Introduction to the SSN, ITIN and TCN (instructor-led)
- Payment Eligibility and Taxation for Foreign Nationals (instructor-led)
- Employing Foreign Nationals Working Outside the U.S. (web-based)

More information about this certification track and the OBFS Certification Program can be found here: https://www.obfs.uillinois.edu/certification/

UPB Foreign National Mass Appointment Lab

Chicago Campus
February 1, 6, 14, 22, 28: 9:30–11 a.m., 11:30 a.m. – 1:00 p.m., 2:00 – 3:30 p.m.
March 14, 20, 22, 28: 9:30 – 11:00 a.m., 11:30 a.m. – 1:00 p.m., 2:00 – 3:30 p.m.

Urbana-Champaign Campus
February 6, 7, 12, 13, 15, 19, 21, 26, 27: 9:00 – 10:30 a.m., 11:00 a.m. – 12:30 p.m., 1:30 – 3:00 p.m.
March 6, 12, 14, 27, 29: 9:00 – 10:30 a.m., 11:00 a.m. – 12:30 p.m., 1:30 – 3:00 p.m.

For updates or changes to the Foreign National Mass Appointment Lab offerings, please refer to the registration site at: http://training.obfs.uillinois.edu/index.cfm?campus=F.