Memorandum

To: Temple University Employees  
From: Nancy L. Hinchcliff, Assistant Vice President  
       Human Resources – Operations  
Date: November 14, 2017  
Subject: IMPORTANT PAYROLL 2017 CALENDAR YEAR END  
         INFORMATION AND DEADLINES

In preparation for the distribution of 2017 W-2 forms and the new 2018 tax year, please be aware of the following deadlines:

<table>
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<th>Date</th>
<th>Deadline Event</th>
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| December 2017       | **SUBMIT NEW IRS FORM W-4**  
                     | TO CLAIM EXEMPTION FROM FEDERAL INCOME TAX WITHHOLDING                        |
|                     | The Internal Revenue Service (IRS) requires employers to remind any employee claiming “exempt” from federal income tax withholding during the current 2017 calendar year that they must submit a new **Form W-4 Employee’s Withholding Allowance Certificate** by February 15, 2018 to maintain their exempt status.  
                     | If a new Form W-4 is not submitted for 2018 by February 15, 2018, the university will be required to begin withholding federal income tax as if you are single, with zero withholding allowances. Any federal income taxes withheld after February 15, 2018 and by the time the employee furnishes a new exempt W-4 will not be refunded.  
                     | Updates to the W-4 form are to be made on the **W-4 Employee’s Withholding Allowance link** in the Pay and Tax Information Channel on the Staff Tools tab on TUportal at [http://tuportal.temple.edu](http://tuportal.temple.edu).  
                     | **Note:** This does not apply to foreign nationals who are considered nonresident aliens for tax purposes or are required to renew their tax treaty exemption through the Glacier tax payment system. |
| December 4, 2017    | **DEADLINE TO SUBMIT PHILADELPHIA CITY WAGE**  
<pre><code>                 | Last day for nonresident employees to submit a request for a refund of Philadelphia City Wage tax withheld from your pay during the year while traveling on business for the university. If travel is expected to occur after this date, please include the days out of the City on the form and submit supporting documentation immediately upon return. |
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<tr>
<th>January 2018</th>
<th><strong>TAX REFUNDS (Business Travel Only)</strong></th>
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**PERMANENT ADDRESS AND WORK LOCATION VERIFICATION FOR PA ACT 32 CERTIFICATION**

All employees are required to verify the permanent address on TUportal in the *Personal Information* channel on the Staff Tools tab on TUportal. This is the address used for tax determination purposes and the mailing of tax forms if electronic consent is not provided. As a reminder, every employee is required to have an active permanent address in Banner.

In accordance with **PA Act 32**, whenever a change is made to the permanent address or work location, an employee must provide Human Resources via TUportal with the new address information **AND recertify** the new address information in the **PA Act 32 certification** link in the Pay and Tax information channel on the Staff Tools tab on TUportal.

NOTE: PA Act 32 Recertification at the time an address change is made will eliminate the generation of automatic e-mail reminders.

**Basis for State and Local Income Tax Withholding:** The combination of permanent home address and work location(s) is used to determine the proper state and local taxes to withhold from an employee’s pay.

All changes must be made on the TUportal in the **PA Act 32 certification** or **Update Work Location** links on the Staff Tools tab. For your convenience, a history of PA Act 32 certification changes is maintained under these links on TUportal.

We would like to remind all employees to verify the permanent home address and work location information displayed in the designated channels throughout the year.

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<tr>
<th>January 31, 2018</th>
<th><strong>2017 TAX FORM DISTRIBUTION</strong></th>
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2017 **Employee Tax Forms** will be distributed on or before January 31, 2018 in accordance with IRS regulations.

Employees who sign up to receive your tax forms electronically can expect the tax forms to be available online by January 22, 2018.

*In an effort to help reduce the number of fraudulent tax returns that are filed annually, the IRS is also requiring employers to file employee W-2 information with the Social Security Administration by January 31, 2018.*
Thank you for your cooperation. If you have any questions, please feel free to contact Payroll Management at 7-2244 or via email at hrpayroll@temple.edu.

Have a Safe and Happy Holiday Season!