WITH TAX SEASON APPROACHING, CAMPUS ADMINISTRATORS AND EMPLOYEES CAN USE THIS CHECKLIST OF UPCOMING YEAR-END DEADLINES TO HELP ENSURE TIMELY COMPLETION OF CRITICAL TAX INFORMATION AND REQUIREMENTS.

☐ YEAR END CALENDAR DEADLINES

☐ December 14, 2018

✓ Completed Overpayment Option Forms must be received in the ISC Payroll Office by 4:30 pm to set up overpayments at the correct tax rate. Forms not submitted by this date may be subject to higher federal taxes per IRS Federal Tax regulations.

✓ Completed Glacier Tax Compliance paperwork must be received in the ISC Payroll Office by 4:30 pm. This will ensure that tax forms (W-2, 1042-S) for 2018 are correct.

✓ Completed Tax Treaty Renewal paperwork for 2019 must be received in the ISC Payroll Office by 4:30 pm to ensure that tax treaty status will go into effect for the 2019 tax year. This process is completed using the Glacier Tax Compliance software.

✓ Social Security number corrections must be completed in Workday by 4:30 pm to ensure correct tax reporting for tax year 2018. Please respond timely to any emails from the ISC alerting you to Social Security number discrepancies.

☐ December 19, 2018

This is final payroll cutoff for 2018. Departments can verify if employees will be paid correctly by running the R0100 Earnings Review – Payroll Results – Prompt for Worker and R0101 Earnings Review – Payroll Results – Prompt for Organization reports (or any of the other Earnings and Actuals reports) approximately three (3) days before cutoff. All corrections should be completed by 5:00 pm on Tuesday, December 18. After cutoff, On-Demand check requests and retro pay requests can be submitted to ishelp@uw.edu. Please follow the guidelines for On-Demand check requests available on the ISC website.

☐ December 24, 2018

This is the last payday of 2018. All paper paychecks are mailed to the Home/Primary address listed in Workday. Departments will be contacted to pick up paper payday checks if there is no valid mailing address. The department must present the green payroll authorization card at the time of pick-up. Reminder: Be sure your department has a check pick-up plan for inclement weather.

☐ December 27, 2018

✓ Payroll Processing – The deadline to submit any requests for On-Demand checks is 12:00 pm. Requests received after this deadline will not be processed until Wednesday, January 2, 2019 due to year-end tax rules. There are no exceptions.
√ **Overpayment Repayments** – Repayments of net calculated overpayments by personal check must be received in the ISC Payroll Office by 12:00 pm. If the repayment is not received, the overpayment amount will increase due to the recalculation of federal taxes per IRS federal income tax rules.

☐ **December 31, 2018**

This is the last day to guarantee [Primary/Home Mailing Address updates](#). Every employee must manually designate which Home Address is to be used for mailing purposes. The address in Workday as of this date will appear on the 2018 tax form. Paper tax forms will be mailed to employees who did not opt out, to employees that terminated in 2018, and to employees who are on extended leave. Note: the address that appears on the tax form cannot be changed. Please ensure that all employees have a correct address with a mailing designation in Workday.

☐ **January 4, 2019**

This is the last day to [opt out of paper tax forms](#) for the 2018 tax document.

☐ **January 6, 2019**

[Updates to Tax Elections for tax withholding](#) for the January 10 payday must be completed by 4:00 pm. US Citizens/Residents can make updates through Workday.

☐ **January 10, 2019**

This is the first paycheck on which FICA taxes (Social Security/Medicare) will be taken if Foreign National employees have not completed and submitted [Glacier Tax Compliance](#) paperwork determining that they are FICA-exempt. This also applies to Foreign National employees whose FICA status has changed.

☐ **January 10, 2019** (subject to change)

W-2 tax forms become available in Workday. Employees who have chosen to [opt out of paper tax forms](#) will receive an email notification when the tax forms are available. Stipend Letters and 1099-R tax forms will be available in electronic form through Legacy ESS.

☐ **January 25, 2019**

The ISC mails all paper tax forms (W-2, Stipend Letter, 1099-R).

☐ **February 1, 2019**

ISC Payroll will begin processing requests for replacement paper 2018 tax forms (W-2, 1099-R, Stipend Letter only).

☐ **February 15, 2019**

This is the deadline for eligible employees to [renew their W-4 tax exempt status](#) in Workday. (Please note: this is not the exemption Foreign Nationals claim; see the Foreign Nationals: Tax Treaty Renewal and US Federal Income Tax Withholding” section, below.)
March 11, 2019

The 1042-S tax form for Foreign Nationals will be mailed to the address listed in Glacier. The electronic version of the tax form will be available in the Glacier Tax Compliance software.

**ADDITIONAL INFORMATION**

**Overpayments**

- The ISC Payroll Office must receive the completed Overpayment Option Form by 4:30 pm on Friday, December 14, 2018 for processing before year-end. Forms not received by this date may be subject to higher federal taxes per IRS Federal Tax regulations.

- Repayments for net calculations by personal check MUST be received in the ISC Payroll Office by noon on Thursday December 27, 2018. If the net amount is not received by this date, the UW must collect the federal withholding tax based on IRS federal income tax laws. This will result in a higher amount owed by the employee. The IRS does not allow employers to adjust federal income tax withholding for prior years.

- Please contact overpay@uw.edu if you have questions regarding the overpayment process.

**Opt Out of Paper Tax Forms**

- Please encourage employees to opt out of receiving paper tax forms, and to instead retrieve tax information online through Workday. Changes to the employee's opt-out status must be made no later than 5:00 pm on Friday, January 4, 2019 to be in effect for the 2018 tax form.
  - Online tax forms will be available in Workday starting January 10, 2019.
  - Paper tax forms will be sent to the designated mailing address in Workday (see Updating Home Mailing Address, below) on January 25, 2019.

- How to opt out of paper tax forms (if you previously opted out, you do not need to do so again):
  1. From the Pay worklet in Workday, under View, select My Tax Documents.
  2. Under Printing Election, select Edit. Then select OK at the bottom of the next screen.
  3. Select the Receive electronic copy of my Year End Tax Documents button, select OK at the bottom of the screen, then select Done.

**Updating Home Mailing Addresses**

It is the responsibility of the employee to ensure their home address with a mailing designation is updated in Workday, though units can run R0559 Home Address Audit Report to identify which employees have missing or incorrect addresses.

The deadline for address updates is 5:00 pm on Monday, December 31, 2018. The address listed in Workday as of this date is the address that will appear on the 2018 tax form. No address corrections to the tax form can be made after this date. See the Edit Personal Information User Guide for guidance on how to make address updates.

**Tax Elections and the January 10 Payday**

Employees can update their tax withholding elections in Workday if the employee's tax filing status or withholding allowances need to change since the last filing of their W-4.

Tax election updates must be made in Workday before 4:30 pm on January 6, 2019 in order to go into effect for the January 10, 2019 payday. **The University of Washington will not refund federal withholding taxes due to late Tax Election updates in Workday.**
Distribution of Tax Forms W-2, 1099-R and UW Stipend Letter

- Forms W-2, 1099-R and UW Stipend Letters for active employees that have not opted out of paper tax forms will be mailed on Friday, January 25, 2019.
  - USPS will not forward tax documents.
  - If an employee states that they did not receive their tax form, electronic W-2 forms are available in Workday or the employee may submit a request for paper tax form AFTER February 1, 2019.

- Foreign Nationals may receive both a W-2 Tax Form and 1042-S Tax Form. Please advise your Foreign Nationals to wait to file their tax return until after the 1042-S Tax forms are available on March 11, 2018. (See the Foreign National Employees information, below.)

- Students paid by stipends receive their stipend payment information on Form 1098-T. This form is distributed by Student Fiscal Services and available on their website.

FOREIGN NATIONAL EMPLOYEES

Form W-4

Foreign Nationals should use Glacier Tax Compliance to determine their tax status. If the tax status for a Foreign National employee has changed (non-resident to resident alien), a new IRS Form W-4 must be completed for tax year 2019. For questions, please contact the ISC Payroll Office at pr-tax@uw.edu.

Social Security and Medicare Taxes

The Glacier Tax Compliance software will make all FICA (Social Security/Medicare) tax determinations for 2019. If the employee has NOT completed Glacier Tax Compliance paperwork, then FICA taxes will automatically be deducted effective January 1, 2019.

Tax Treaty Renewal and US Federal Income Tax Withholding

Employees that may be eligible for a tax treaty in 2019 must submit new tax treaty paperwork by December 14, 2018. Tax treaty eligibility is determined by using the Glacier Tax Compliance software. This also applies to stipend payments for 2019 since foreign national stipend payments are subject to federal withholding taxes. The University of Washington is required by law to withhold federal income taxes at the rate of 14% from the stipend if tax treaty renewal paperwork for 2019 is not received.

Distribution of Forms 1042-S

Form 1042-S for Foreign National employees will be mailed on Monday, March 11, 2019 to the address listed in Glacier. An electronic version of the 1042-S tax form will be available in the Glacier Tax Compliance software program.