

The Ledger

A Newsletter of the University Controller's Organization

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Holiday Closing for Controller and Bursar Offices

The Controller and Bursar Offices will close at 12:00 p.m. on December 24, 2014 and will reopen at 8:00 a.m. on January 5, 2015. The Controller's Office month end close for December 2014 will occur on the afternoon of December 23, 2014. The December 2014 fiscal period will remain open until midnight on December 31 which will allow department employees to continue processing HokieMart orders and budget transfers through the end of December.

Deposits and payments will need to be received at the Bursar's Office located at 150 Student Services Building before 2:00 p.m. on December 22, 2014 to ensure the payment is applied in the current calendar year. Students, authorized payers, faculty and staff may continue to make payments on-line during the winter break.

For employees not on direct deposit, the Bursar staff will be available to distribute paychecks for **one hour on December 31 beginning at 9:00 a.m.** Direct deposit enrollment is available online through HokieSpa or the completion of a paper form found on the Bursar's web site <http://www.bursar.vt.edu/forms/> (look for Direct Deposit Form).

Mileage Rate for Use of Personal Vehicle

The IRS has announced that effective January 1, 2015, mileage rates for use of personal vehicles for business travel will increase to 57.5 cents per mile for 2015 (56 cents for 2014). The standard business mileage rate established by the University ("lesser rate") will remain the same (45 cents per mile). The "Travel Voucher Form" will be updated on the web https://controller.vt.edu/content/dam/controller_vt_edu/Forms/Travel/Travel_Voucher.xls.

Also effective January 1, 2015, the mileage rate for non-taxable moving and relocation expenses will decrease to 23 cents per mile (23.5 cents per mile for 2014). The "Employee Moving and Relocation Expense Summary" form will be updated on the web effective January 1 (https://controller.vt.edu/content/dam/controller_vt_edu/Forms/Travel/2015Moving_form.pdf).

Please contact Erin Poff (231-8551 or ecpoff@vt.edu) with any questions.

Advanced Reporting and Analytic Tool Being Rolled Out to VT Community

Virginia Tech is embarking on a multi-phase data analytics initiative, beginning with the implementation of a new, user-friendly business intelligence tool that will provide improved business data reporting and analysis. The tool will enable academic, research, and

administrative analysts to improve their analytical capabilities and yield insights that drive better decision-making.

Leveraging Virginia Tech's existing data warehouse, the [MicroStrategy business intelligence system \(BIS\)](#) will allow users to integrate data from various sources, create more robust queries, and explore their data in more detail than ever before. It will also allow users to create customized dashboards, and easily generate and modify business-critical reports, while ensuring data is secured in accordance with VT policies. Users of the new BIS will be able to:

- Import data from other sources, so it can be analyzed alongside Banner HR and Finance data warehouse information
- Customize and save personal versions of reports without involving central IT staff
- Interactively drill between levels of data, reducing the need for multiple reports
- Export report results to MS Excel, MS Word, and MS PowerPoint for presentation purposes
- Name reports more logically, due to the availability of more characters

The multi-phase implementation began with a pilot project involving Student Perceptions of Teaching (SPOT) data, which will be completed in December 2014. The new tool will then be rolled out to users of Finance and Human Resources data by the end of spring 2015, and subsequently to other areas on a rolling schedule.

The tool will initially only include SPOT, Finance, and HR Employee and Job data from the data warehouse. Additional data warehouse info (e.g., HR Payroll, Proposals/Grants, Student Term Status, Admissions, etc.) and Banner data will be added to the tool during subsequent projects. As new data sources are added to the tool, efforts to transition all necessary web and Hyperion reports, and the SCOOP application to the new BI tool will also be undertaken.

Training on the new tool will be provided on demand, 24x7, through an online library of brief videos that cover the most common training topics. More information about training will be provided as the rollout of the tool draws closer.

Periodic updates on this new analytical tool will be distributed before the Finance rollout, including a more detailed list of planned functionality and benefits. In the meantime, if you have questions regarding the pilot project, please contact Debbie Johnson (Enterprise Systems, Director of Business Intelligence Services) at debjohn@vt.edu, or call 540-231-9562.

Payroll Information and Reminders

The 2015 Pay and Holiday Calendar, Payroll and Labor Redistribution Deadline Schedules and Form W-4 are now available –

- Pay and Holiday Calendar -- <https://www.dhrm.virginia.gov/docs/default-source/default-document-library/payandholidaycalendar2015.pdf?sfvrsn=2>

- Salary Payroll Schedule --
http://www.co.vt.edu/accounting_operations/Payroll/2015_Pay_Schedules/2015%20Payroll%20Schedule-Salary.pdf
- Wage Payroll Schedule –
http://www.co.vt.edu/accounting_operations/Payroll/2015_Pay_Schedules/2015%20Payroll%20Schedule-Wage.pdf
- Fellowship Schedule –
http://www.co.vt.edu/accounting_operations/Payroll/2015_Pay_Schedules/2015%20Payroll%20Schedule-Fellowship.pdf
- Labor Redistribution Schedule --
http://www.co.vt.edu/accounting_operations/Payroll/2015_Pay_Schedules/2015%20Payroll%20Schedule-Labor%20Redistribution.pdf
- Form W-4 -- <http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Hiring employees in foreign countries:

The following is the recommended best practice for hiring individuals to work in foreign countries. This guidance is from the State Comptroller's Office. Any exceptions to this procedure need to be approved in advance by the University Controller's Office.

Agencies that hire non-US citizens to work outside of the United States are not required by *US tax law* to withhold or report their wages to the IRS. However, they must comply with the *tax laws of the country in which they are working*. To minimize compliance issues worldwide it is a best practice for agencies requiring staffing in a foreign country to use an employment agency or accounting firm in that country to hire local employees and comply with all of that country's applicable laws and regulations for payroll, benefits, taxes, etc. As none of the work is being performed in the United States no tax withholding is required from the Accounts Payable payment to the firm. Similarly, agencies have US citizens and Lawful Permanent Residents working abroad. Though they are to stay on the agency's payroll, withholding the corresponding employment taxes for the US, each country has different rules regarding when a worker also becomes a tax resident of the country in which they are working. It is recommended that agencies hire an employment agency or accounting firm in those other countries to monitor compliance with the laws of that country. The Attorney General's office concurs that these are best practices and should be used by all state agencies.

Taxability of gifts:

With the holiday season upon us, please remember that gifts and gift cards for employees present a potential tax liability to the recipient.

Complimentary tickets to employees (i.e., football tickets):

Tickets purchased using departmental funds and provided to employees for sporting and other events are likely taxable to the employee unless attendance at the event is required for a business reason. In order to exclude the value the business purpose must be well documented.

Reviewing tax withholding status and personal information such as address:

All employees should review their tax withholding status address in preparation for the new year. Changes can be made online via the Hokie SPA.

Payments to employees outside of payroll for additional services:

It is usually not appropriate to pay employees for additional services outside of payroll.

For faculty, please reference the Faculty Handbook -

http://www.provost.vt.edu/faculty_handbook/custom-search.php?vt_search_type=cse&q=consulting&sa.x=0&sa.y=0&cx=003824408091227126588:6hf7517e584&cof=FORID:11&ie=UTF-8&sa=Search - consulting is addressed in section 2.14.

Staff – Additional/Outside Employment - <http://www.policies.vt.edu/4070.pdf>

Conflicts of interest - <http://www.policies.vt.edu/13010.pdf>

Training Opportunities & Tutorials:

Our website provides training opportunities as well as tutorials -

https://controller.vt.edu/content/controller_vt_edu/en/Training/Opportunities.html. Use your PID and password, and scroll down to Payroll. From there you will find a tutorial on completing tax withholding forms and will also find training opportunities for the timekeeping system, completing the I-9, and employing foreign nationals.

Tax Forms:

Every employee is required to complete a W-4 Form (Federal Tax Withholding) and a VA-4 Form (State Tax Withholding). Employees are to complete all personal information (name, ssn, address, marital status (W-4 ONLY)) and sign and date the form. Incomplete forms will result in taxes being set up at the highest rate, single with zero allowances. On the W-4 form, the employee should complete line 5 **OR** 7, **not both**. On the VA-4 form, the employee should complete line 1 **OR** line 3 or 4, **not both**. Tutorials on these forms can be found on our website -

https://secure.hosting.vt.edu/www.apps.vpfin.vt.edu/controller/Training/TrainingOpportunities/Payroll/Payroll_Tax_Forms.swf.

International Employees:

All international employees are required to complete a Foreign National Data Form, a NRA W-4, and a NRA VA-4. Forms are available on the Payroll webpage -

https://controller.vt.edu/content/controller_vt_edu/en/Resources/Payroll.html. Copies of the following non-immigrant documents are needed to aid in determining tax status: passport, visa, I-94, and their work authorization (I-20, DS-2019, EAD Card, etc.). A copy of the social security card is also needed.

Form I-9 Employment Eligibility Form:

Section 1 of the Form I-9 should be completed by the employee on or before their first day of employment. Section 2 should be completed by the department within three days of the employees hire date. On section 2, please remember to write the employees

name on the form and please also include the department's six digit organization number; this can be written in the Employer's Business or Organization Name line (for departments not using the electronic system). For the employee's first day of employment, this is their actual first day of work not the begin date of their position in Banner.