

TO: All Employees
FROM: Christina M. Fleeger
Associate Director of Human Resources
DATE: January 24, 2012
SUBJECT: Changes in Payroll Withholdings/Payroll Dates

Please be advised of the following changes in withholdings that may affect your net pay effective January 1, 2012:

LOCAL EARNED INCOME TAX FOR 2012

Please be advised that according to Act 32, BC3 is required to withhold the greater of the local earned income tax rate where the employee works or resides **effective January 1, 2012**. As a result, all employees are required to complete the Local Earned Income Tax Withholding Residency Certification Form.

All Earned Income Tax withheld from the employees of BC3 will be filed with Berkheimer Tax Administrator except for the City of Pittsburgh, which will continue to be filed with the City of Pittsburgh.

LOCAL SERVICES TAX FOR 2012

Butler Township Local Services Tax will remain at \$52.00 and will be withheld at a rate of \$1.00 per week worked.

The City of New Castle Local Services Tax remains at \$52.00 and will be withheld at a rate of \$1.00 per week worked.

Cranberry Township Local Services Tax remains at \$52.00 and will be withheld at a rate of \$1.00 per week worked.

Hermitage Local Services Tax remains at \$52.00 and will be withheld at a rate of \$1.00 per week worked.

Employees expecting to earn less than \$12,000 in the 2012 calendar year or employees who have multiple employers may complete the Application for Exemption from Local Services Tax to avoid having this tax deducted beginning with the first payroll in 2012. **This form along with all required supporting documents must be returned to the Human Resources Office. You will be required to file this form annually with our office as well as the municipality in which you work.** If you fill out the form and have earned income over \$12,000 in the calendar year a “catch-up” lump sum tax will be deducted from the following pay check and the semi-monthly payroll deduction will be taken from all remaining pay checks in the calendar year. The form can be accessed on the BC3 Website at <http://www.bc3.edu/humanresources/pdf/local-services-tax-refund-application.pdf>.

FICA (SOCIAL SECURITY/MEDICARE)

The maximum wage base for the FICA withholding has increased to \$110,100 for Social Security. There is no limit on the wage base for Medicare in 2012. We are required to withhold 6.20 percent for Social Security and 1.45 percent for Medicare for a total of 7.65 percent.

EMPLOYEE'S SOCIAL SECURITY NUMBER

Please verify that your name and social security number appearing on your pay receipt is identical to the name and social security number appearing on your Social Security Card. If it is not correct, please contact our office immediately.

The College is required to enter your name and number as it appears on your Social Security Card. If your name has changed, the College is required to continue to use your old name until you obtain a new Social Security Card with your new name. Using a name that does not match your Social Security Card may prevent posting of earnings to your Social Security Records.

Any employee who cannot locate their Social Security Card may apply for a new card by completing Form SS-5, Application for a Social Security Card at <http://www.ssa.gov/online/ss-5.pdf>. This form is also available at the Social Security Administration Office or by calling 1-800-772-1213.

PAYDATES

All payroll changes, contracts, and compensation vouchers must be submitted to the Human Resources Office by the designated due date. There will be no exceptions, and no manual checks will be issued.

The pay dates for the second six months of the 2011-2012 fiscal year are as follows:

- * **Friday, January 13, 2012**
(January 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees are due in the Human Resources Office by **11:00 a.m. Tuesday, January 3, 2012.**
- * **Tuesday, January 31, 2012**
(January 31, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees are due in the Human Resources Office by **11:00 a.m. Tuesday, January 17, 2012.**
- * **Wednesday, February 15, 2012**
(February 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment, executive council, cube, ambassadors, mentors and tutors are due in the Human Resources Office by **11:00 a.m. Thursday, February 2, 2012.**
- * **Wednesday, February 29, 2012**
(February 29, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment are due in the Human Resources Office by **11:00 a.m. Thursday, February 16, 2012.**
- * **Thursday, March 15, 2012**
(March 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment, executive council, cube, ambassadors, mentors and tutors are due in the Human Resources Office by **11:00 a.m. Friday, March 2, 2012.**
- * **Friday, March 30, 2012**
(March 31, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment are due in the Human Resources Office by **11:00 a.m. Monday, March 19, 2012.**
- * **Friday, April 13, 2012**
(April 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment, executive council, cube, ambassadors, mentors and tutors are due in the Human Resources Office by **11:00 a.m. Monday, April 2, 2012.**
- * **Monday, April 30, 2012**
(April 30, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment are due in the Human Resources Office by **11:00 a.m. Tuesday, April 17, 2012.**

- * **Tuesday, May 15, 2012**
(May 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment, executive council, cube, ambassadors, mentors and tutors are due in the Human Resources Office by **11:00 a.m. Wednesday, May 2, 2012.**

- * **Thursday, May 31, 2012**
(May 31, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment are due in the Human Resources Office by **11:00 a.m. Thursday, May 17, 2012.**

- * **Friday, June 15, 2012**
(June 15, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment, mentors and tutors are due in the Human Resources Office by **11:00 a.m. Monday, June 4, 2012.**

- * **Friday, June 29, 2012**
(June 30, 2012, Payroll)
Payroll sheets and compensation vouchers for all regular and temporary part-time hourly employees, work study, institutional employment are due in the Human Resources Office by **11:00 a.m. Monday, June 18, 2012.**

Any overtime worked the 1st – 15th will be paid on the last day of the month and any overtime worked the 16th – the last day of the month will be paid on the 15th of the following month. Overtime must be authorized in advance and Overtime Compensation Vouchers must be turned in on a pay period basis.

CREDIT PAYMENT DATES – SPRING 2012 SESSION

Listed below are the scheduled payment dates for Part-time Credit Instructors for the Spring 2012 Session. Please be advised if the Human Resources Office does not receive a signed contract and/or required personnel/payroll documents your paycheck/direct deposit will be delayed until appropriate documents are received or arrangements are made with our office.

Class Schedule	Beginning Date	Ending Date	Pay Schedule
Sixteen Week Sessions Only - Teaching 12 or more credits	1/17/12	5/5/12	Semi-monthly 2/15/2012 – 5/15/2012 (7 payments)
Sixteen Week Sessions Only - Teaching less than 12 credits	1/17/12	5/5/12	Four times per semester: 2/29/2012, 3/30/2012, 4/30/2012, and 5/15/2012
First Seven-Week	1/17/12	3/2/12	Twice per semester: 2/15/2012 and 3/15/2012
Second Seven-Week	3/12/12	5/5/12	Twice per semester: 4/13/2012 and 5/15/2012
Twelve-Week - Cran	1/30/12	5/5/12	Three times per semester: 2/29/2012, 4/13/2012, and 5/15/2012
First Six-Week - PTA 124	1/17/12	2/24/12	Twice per semester: 1/31/2012 and 2/29/2012
Nine-Week - PTA P 203	2/20/12	5/4/12	Three times per semester: 3/15/2012, 4/13/2012, and 5/15/2012

CREDIT PAYMENT DATES SUMMER 2012 SEMESTER

Listed below are the scheduled payment dates for Part-time Credit Instructors for the Summer 2012 Semester. Please be advised if the Human Resources Office does not receive a signed contract and/or required personnel/payroll documents your paycheck/direct deposit will be delayed until appropriate documents are received or arrangements are made with our office.

<u>THREE WEEK SESSION</u>	<u>Payment Date</u>	<u>Payment Method</u>
May 21 - June 12, 2012	June 15, 2012	full payment
<u>FOUR WEEK SESSION</u>	<u>Payment Date</u>	<u>Payment Method</u>
May 21 – June 22, 2012	June 29, 2012	full payment
<u>SIX WEEK SESSION</u>	<u>Payment Date</u>	<u>Payment Method</u>
June 13 - July 25, 2012	July 13, 2012 July 31, 2012	2/3 payment 1/3 payment
<u>SEVEN WEEK SESSION</u>	<u>Payment Date</u>	<u>Payment Method</u>
June 13 – August 1, 2012	July 13, 2012 August 15, 2012	1/2 payment 1/2 payment
<u>TEN WEEK SESSION</u>	<u>Payment Date</u>	<u>Payment Method</u>
May 21 – August 1, 2012	June 15, 2012 July 13, 2012 August 15, 2012	1/3 payment 1/3 payment 1/3 payment

If you have any questions, please call me at (724) 287-8711, Ext. 8291.