



# Human Resources

<http://hr.okstate.edu>

## INSIDE HUMAN RESOURCES

Timely Information  
For Managers, Supervisors,  
Directors and Support Staff

February 2012

### What's Inside:

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### TAXATION ON GRADUATE ASSISTANT TUITION WAIVERS

The Internal Revenue Service (IRS) recently issued a memorandum regarding the taxability of graduate tuition waivers provided by educational institutions to their employees. The IRS Office of Chief Counsel Memorandum 20103901F stated that graduate tuition waivers offered to graduate assistants performing teaching and research activities are excluded from taxable income. In contrast, tuition waivers for graduate assistants not engaged in teaching or research are subject to taxation and income tax withholding. The IRS also allows a separate exclusion from income of up to \$5,250 per calendar year for employer provided educational assistance.

In an effort to comply with the requirements of this memorandum, Payroll Services will be working closely with the Graduate College and Financial Information Management in the coming year to identify any graduate assistants who may be affected by this ruling. (Graduate assistants who are not engaged in teaching or research are currently identified in HRS with an O job code and a class code of 1748 or 6592). If it is determined that a graduate assistant's tuition waiver will exceed \$5,250 in a calendar year, a taxable benefit will be added to a future payroll and the applicable state and federal income taxes will be withheld. The taxability of the tuition waiver, however, will not affect the graduate student's FICA exemption.

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### ANNUAL PERFORMANCE REVIEW

Policy and Procedures 3-0741, Performance Evaluation Program for Staff, requires that each staff member receive a formal performance review at least once each year. The policy is applicable to all continuous, regular staff, regardless of FTE.

Each staff member is rated by his/her immediate supervisor and all ratings are reviewed and approved by a higher level supervisor than the one who prepared the rating. Approval and review should be completed prior to presentation to the employee. The immediate supervisor performing the rating must be familiar with the performance of the staff member during a major portion of the rating period.

The performance review process includes discussion with the employee and signatures of both supervisors and employee on the document. Each employee is entitled to receive a copy of his/her final evaluation.

The written results of an evaluation, including supervisor and employee signatures and any statements, are retained by the department.

The Policy can be found at <http://hr.okstate.edu> - click on Policies and Procedures. Performance Evaluation forms can be found on the Human Resources website, <http://hr.okstate.edu>, click on *Supervisor Toolkit* then select *Guides and Forms*.

Questions? Call Human Resources, (405) 744-5373.

## CORE UPDATE REGARDING DIRECT DEPOSIT

As we continue to work through the CORE payroll interface system, we become more aware of the differences between the new CORE system and the previous legacy system. Through this experience, we have discovered the following changes related to the input of direct deposit information:

- Under the new CORE system, a new employee's direct deposit information cannot be initially input until after his/her HRS information is fed to CORE and his/her assignment becomes active. Due to this delay, the employee's direct deposit may not become effective until after his/her first pay date.
- Also, if an employee did not have an active assignment when the conversion to CORE occurred in December, then the employee's direct deposit information did not transfer from the old legacy system to the new CORE system. Any employees with inactive assignments during this time will need to complete a new direct deposit form and attach the appropriate bank documentation. Remember, attaching a deposit slip of any kind in lieu of a voided check is not acceptable as the bank routing and account numbers are not always the same.
- In addition, if an employee is affiliated with another state agency prior to his/her employment with OSU, then OSU will not be able to view or access the employee's direct deposit information in CORE. The employee will be required to terminate his/her direct deposit with the previous agency before Payroll Services can view or change the employee's direct deposit information.
- And finally, direct deposit information supplied to the Automated Clearing House under the new CORE system is not accessed until three days before an employee's pay date giving OSU employees a larger window of opportunity to make necessary changes to their direct deposit information. Under the old legacy system, direct deposit information was accessed on the same day the payroll was finalized in HRS.

As we continue to learn more about the new CORE payroll system, we will keep the campus informed of any necessary changes. If you have any questions concerning direct deposit, please contact Karen McCombs at (405) 744-6380 or by email at [karen.mccombs@okstate.edu](mailto:karen.mccombs@okstate.edu).

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### DATES TO REMEMBER

#### New Employee Orientation

Thursday, March 1, 1:30 p.m. - 4:30 p.m.

e-mail [osu-trng@okstate.edu](mailto:osu-trng@okstate.edu), (405) 744-5374

#### New Employee Benefits Enrollment Schedule

Tuesday, February 28, 2:00 p.m. - 4:30 p.m.

Thursday, March 15, 2:00 p.m. - 4:30 p.m.

106B Whitehurst

Call (405) 744-5449 to schedule a session

#### How to Retire Sessions

Thursday, March 29, 3:00 p.m. - 4:00 p.m.

106B Whitehurst

Call (405) 744-5449 to schedule a reservation

## TRAINING OPPORTUNITIES

### February

28 Hiring Without a Hitch

29 Red Flags Rule

29 How to Hire International Employees

### March

1 Preventing Employment Discrimination

1 New Employee Orientation

7 Ethical Conduct in the University Culture

7 FERPA Training

8 Disbursements

8 Sexual Harassment Policy Training

14 At Your Service!

14 The Indispensable Employee

15 EA Forms and Payroll Signup

16 Beginners JOOMLA Computer Training

For a description of classes or to register, go to <http://hr.okstate.edu>, or call Training Services, (405) 744-5374. Also, find us on Facebook, Twitter, and LinkedIn.

## NEW! HUMAN RESOURCES COMMUNICATIONS FORUM

Your Administrative Officer/Human Resources representative(s) has been invited to participate in a new Human Resources Communications Forum. The first meeting will be held on Monday, March 12. The primary goal of the Human Resources Communication Forum is to facilitate communication and enhance collaboration with regards to human resources across departments and divisions.

The regular agenda will include 30 minutes of information sharing/training. The remaining 30 minutes will entail an open dialog for HR representatives to collaborate with other departments/divisions, offer suggestions for improvement, and discuss current HR issues. We will capture the discussions in writing, noting the key suggestions on a log to facilitate actions. During this first meeting, we will discuss the meeting frequency including optimal dates and times.

### IMPORTANT CONTACTS

**OSU Human Resources: (405) 744-5373**

Fax: (405) 744-8345

E-mail: [osu-hr@okstate.edu](mailto:osu-hr@okstate.edu)

Website: <http://hr.okstate.edu>

**Employee Services: (405) 744-5449**

E-mail: [osu-es@okstate.edu](mailto:osu-es@okstate.edu)

**Training Services: (405) 744-5374**

E-mail: [osu-trng@okstate.edu](mailto:osu-trng@okstate.edu)

**Human Resource Partners: (405) 744-7401**

**Workers' Compensation: (405) 744-5373**

E-mail: [workerscomp@okstate.edu](mailto:workerscomp@okstate.edu)