Payroll Information for Graduate Assistants, and

- Employees-in-Training
- Fellows
- Scholars
- Short-Term Academic Staff

I. Pay Schedule

Graduate Assistants and Employees-in-Training are paid once per month, on the first of the month, for the prior month’s hours worked. Example: September earnings are paid on October 1.

If the first of the month is a Saturday, Sunday, or a legal holiday, earnings are paid on the Friday before, except for January 1 and July 1. The January 1 pay date will always be paid on the first work day in January. The July 1 pay date will be the last working day of June.

II. Benefit Premiums are taken via Payroll Deduction

Insurance premiums and optional deductions are deducted once per month.

Most benefits premiums are paid in advance of coverage; when you start a new benefit plan there may be multiple deductions on one or more paychecks.

Summer Deductions for Nine-Month Appointees
For individuals who have nine-month academic year appointments and are expected to return for the fall Semester, multiple insurance deductions are taken during the spring semester so that insurance coverage continues through the summer months. These deductions are referred to as “Summer Prepay” deductions and are taken on the March 30, June 1 and July 1 paychecks:

- The State Group Life insurance and Income Continuation insurance programs have two Summer Prepay deductions taken on May 1. One Summer Prepay deduction is taken for each of these insurances on June 1.
- All other insurance programs have one Summer Prepay deduction on March 30, May 1, and June 1.

Please note that Summer Prepay deductions are taken along with your regular monthly insurance deductions. These deductions are not taken for Flexible Spending Accounts (FSA), Tax Sheltered Annuity (TSA) 403(b) Accounts, and Wisconsin Deferred Compensation (WDC).

III. Taxes

Use the Form W-4 Employees Withholding Allowance Certificate to set your tax withholding: https://uwservice.wisc.edu/docs/forms/pay-employee-withholding.pdf. Instructions are located on the back of the form. Make sure that you list your marital status and number of allowances, and sign the form. Incomplete forms will result in withholding being set at ‘single’ with ‘zero’ allowances. Note: Per IRS rules, Nonresident Aliens (for tax purposes) must list their marital status as ‘single’ or ‘married but withhold at higher single rate’. Nonresident Aliens are also limited in the number of allowances they may claim. See instructions on the back of the form for assistance in determining the appropriate number of allowances to list.

06/2015
Taxation on non-service scholarships/fellowships paid to individuals with position/job titles of Fellow, Grad Intern/Trainee, Post Doc Fellow/Scholar/Trainee, Scholar, Trainee will be as follows:

**U.S. Citizens, Permanent U.S. Residents, Resident Aliens:**
- No taxes will be withheld from scholarship/fellowship payments.
- Amounts will be reported to individuals on a Fellowship/Scholarship letter. These payments will not be reported on a W-2 Form.
  
  **NOTE:** You may be responsible for paying taxes on this income when you file your tax return. See IRS Publications 505 & 970.

**Nonresident Aliens:**
- Federal tax will be withheld (unless you are eligible for and claiming tax treaty through Glacier and the UW Payroll office).
- Payments will be reported on a 1042-S Form.

**IV. Foreign Nationals**

- Soon after your department creates your position in the UW payroll system, or you deliver your W-4 Form to 21 N. Park Street, Room 5101, you should receive two emails about the Glacier Nonresident Alien Tax Compliance System. One will be sent from uwhradministration@ohr.wisc.edu, and the second will be sent from support@online-tax.net.

- You must use these emails to enter your current and historical immigration information into Glacier, then print, sign and deliver your Glacier Tax Summary Report, any Glacier-generated tax treaty forms, attachments and statements, all immigration documents listed on the Tax Summary Report, and if applicable, a copy of your EAD card or permanent U.S. resident card. These items must be delivered to 21 N. Park Street, Room 5101, to ensure proper taxation of wages and stipends.

**Naturalized U.S. citizens:**
If you are given a Glacier account in error, please deliver a copy of your U.S. passport to 21 N. Park Street, Room 5101, with a request that your Glacier account be deleted.

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**Office of Human Resources – UW-Madison Benefits Services**
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Monday - Friday, 7:45 a.m. to 4:30 p.m.
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