FICA TAXABLE STATUS/WAGE CHANGE

When an employee is established on the State's payroll system, their FICA information is coded on their MS-310 (Regular), CPB 311T Special Payments Payroll Authorization (Contractual), or PHR file (University of Maryland). Circumstances occur which may change an employee's FICA status. As a result, the agency must determine the date that the change occurred and notify Central Payroll Bureau (CPB) to retroactively modify the employee's record.

What Next?

After the agency determines the FICA change date, they must complete a FICA Taxable Status/Wage Change form. Finally, the completed form must be forwarded to Central Payroll Bureau for employee record updating. (See Instructions for completing the form).

☏**For questions concerning the process, please contact the Central Payroll Bureau – Accounting & Reporting Unit at (410) 260-7964.**

✎ INSTRUCTIONS

The following sections **must be completed**:

Agency Certification

The agency must provide the name of the person who is authorized to submit the changes on the signed the form. In addition a contact number must be provided.

Employee Information

The agency must provide the employee's name, social security number, and original effective date of FICA status change.

Explanation

Using the list provided, the agency must select the reason for change. If this is an unusual circumstance, the "Other" field may be used to provide an explanation. The pay period ending date of the change must be provided; along with the type of taxes to be withheld or refunded.

Calendar Years to be Converted

The agency is required to provide the calendar year, wage amount, tax amount, and unemployment insurance subsidy to be converted.

FICA TAXABLE STATUS/WAGE CHANGE

MAIL TO: Central Payroll Bureau   **Fax #:**   (410) 974-2035
    Attn: Personnel Interface   **Inquiries:**   (410) 260-7964
    PO Box 2396   (888) 674-0019
    Annapolis, MD 21404-2396   ***(If faxing, do not mail hardcopy)***

FROM: Agency 6-digit Code:_____Agency Name:_____

①   Authorized by (Print):_____Title:_____

    Signature (Required):_____

    Date: _____Phone#:_____

②

Effective date _____, FICA status was changed for the following employee:

_____ Social Security # _____.

③

(Please Check One)

_____ Uniform employee retired and was reinstated as a civilian employee.

_____ Full time student employee was FICA taxed, but should have been exempt.

_____ Exempt certificate was not received timely & FICA taxes were deducted in error.

_____ 310/311T was incorrectly coded and FICA or MQGE taxes were deducted in error.

_____ Other _____

As of PPE _____, please adjust the FICA/MQGE taxes to be withheld / refunded .

                    (Please Circle One)   **(Please Circle One)**

④

Listed below are the years/wages to convert to FICA Taxable / MQGE Taxable / FICA Exempt.

If this pertains to a prior year, please process a W-2c.   **(Please Circle One)**

Calendar Year _____   Wage Amount _____   Tax Amount _____   UI_____

Calendar Year _____   Wage Amount _____   Tax Amount _____   UI_____

Calendar Year _____   Wage Amount _____   Tax Amount _____   UI_____

CPB ONLY

Record Updated in PPE

_____

Original Request given to

A & R _____

① AGENCY CERTIFICATION

➢ **Agency 6-digit Code** – the agency six-digit payroll code.

➢ **Agency Name** – the name of the local agency submitting the form.

➢ **Authorized by –** the agency must **print/type** the name of the person authorizing the form.

➢ **Title –** the title of the person authorizing the form.

➢ **Signature –** the signature of the person authorizing the form; all forms **without** a signature will be **rejected** by Central Payroll Bureau.

➢ **Date –** the date the agency certified the form.

➢ **Phone#** – agency contact number to call, if there are any questions.

② EMPLOYEE INFORMATION

➢ **Effective Date** – the original effective date that employee's status changed.

➢ **Name** – the employee's name as indicated on the payroll check or direct deposit advice.

➢ **Social Security #** – the employee's social security number as indicated on the payroll check or direct deposit advice.

③ EXPLANATION

➢ **Change Reason** – select reason for change in employee's status.

- o Uniform employee retired and was reinstated as a civilian employee.
- o Full time student employee was FICA taxed, but should have been exempt.
- o Exempt certificate was not received timely & FICA taxes were deducted in error.
- o 310/311T was incorrectly coded and FICA or MQGE taxes were deducted in error.
- o Other reason that does not fall in the aforementioned categories.

➢ **PPE of Change** – pay period ending of change, tax type & if to withhold or refund.

④ CALENDAR YEAR RECORDS TO BE CONVERTED

➢ **Conversion** – indicate the wage type to convert.

➢ **Calendar Year –** indicate the year to be adjusted. May enter up to three (3) years per form.

➢ **Wage Amount –** indicate total wage amount to be adjusted per calendar year.

➢ **Tax Amount –** indicate total tax amount associated with wage amount requested.

➢ **UI –** indicate unemployment insurance amount to be adjusted based on fiscal year rate.