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**PAYROLL ADMINISTRATION MEMORANDA**  
**NUMBERS 15, 16, 17 & 18**

Please ensure that your payroll secretary has reviewed the following Payroll Administration Memoranda all of which can be accessed by clicking on the following link:

<http://schools.nyc.gov/Offices/DFO/PayrollAdministration/KeyDocuments/Payroll+Memoranda.htm>.

**Memo #15 – Dated January 13, 2009**

**Year 2009 Federal Tax Withholding and Social Security/Medicare Tax**

This memo describes the new Federal Withholding guidelines for 2009.

**Memo #16 – Dated January 14, 2009**

**Advance Earned Income Credit (EIC) for the Year 2009**

This memo details a current Internal Revenue Service regulation that states certain eligible employees may qualify for the Earned Income Credit on their Federal Tax withholding. Low-income employees with dependent children who qualify for EIC can receive advances of the refundable credit as an addition to their regular paychecks rather than wait until they file their income tax returns.

**Memo #17 – Dated January 15, 2009**

**CSA - Performance Bonus and Participation in UFT School-wide Bonus Program**

The CSA portion of the UFT School-wide Performance Bonus Program for fiscal year 2007-2008 will be processed on the 1/30/09 regular payroll for eligible active employees. Also included on this payroll will be the regular CSA Performance Bonus for eligible active CSA members. Inactive employees will be paid the CSA bonus for which they are eligible on the 1/22/09 supplementary payroll.

**Memo #18 – Dated January 15, 2009**

**Paycheck Distribution Code Update for Administrative Employees (740)**

Effective January 28, 2009, updates to the paycheck distribution code for administrative employees will no longer require a staffing action in NYCAPS. Update to the employee's paycheck distribution code must be processed through the Administrative Payroll (APRL) System. APRL Users with update access will be able to change an employee's paycheck distribution code in APRL beginning 1/28/09.