Payroll Essentials

Cor prudentis possidebit scientiam
“The wise heart seeks knowledge.”
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Welcome to the Emory Community

The Finance and Administration’s Payroll Department welcomes you to the Emory Community.

As you begin to familiarize yourself with the different divisions and departments that help make up the Emory Community, we would like to help you with any payroll questions you may have.

The Payroll Essentials handbook is designed to answer any basic questions you may have about Emory’s Payroll department. In addition, included are examples of documents that are critical to processing your payroll correctly and required by federal and state revenue agencies.

Should you have any specific questions regarding any topic not covered in the Payroll Essential’s handbook, you are encouraged to contact the payroll department via email at PayrollOffice@emory.edu.
PeopleSoft Self-Service Direct Deposit Instructions

It is not necessary to submit a paper Direct Deposit form if you enter your Direct Deposit information into PeopleSoft using Employee Self Service. To get started all you need is your PeopleSoft User ID, Password, and bank account information. If you do not have a User ID or Password go to https://www.app.emory.edu or call 7-7777 to request one.

ACCESSING PEOPLESOF T SELF-SERVICE

- Go to http://leo.cc.emory.edu. Enter your username and password, then click “Sign In” to gain access to your personal information.

ACCESSING DIRECT DEPOSIT INFORMATION

- Click the following links to access your direct deposit information:
  Self Service > Payroll and Compensation> Direct Deposit

TO ADD AN ACCOUNT

- Click the “Add Account” button.

Employees will have to respond to a security question before they can Add, Edit or Delete accounts from their Direct Deposit record. For existing records, the security question will ask that you provide one of the account numbers in your current banking record information. For new employees, the employee will have to provide the first five digits of their SSN. An employee who does not yet have an SSN will need to submit their direct deposit change to the Payroll Office because the system will not recognize them.

Security Validation

To protect your privacy, verify your identity by entering one of the existing accounts on your current Direct Deposit record.

OK
• Complete the requested fields:

Routing Number* – this number is the nine-digit number in the bottom left corner of your check. A routing number NEVER begins with ‘5.’ DO NOT copy the numbers from your savings deposit tickets. These usually are not valid. *If you are not sure what the routing number is, contact your bank.

Account Number* – series of numbers found at the bottom of your checks that follows the routing number. *If you are not sure what the account number is, contact your bank.

Account Type – SELECT ONE
- Checking – I want my funds deposited to my checking account
- Savings – I want my funds deposited to my savings account
*If you are not sure which one to choose, contact your bank.

Deposit Type – SELECT ONE
- Balance – I want my entire net pay deposited
- Amount – I want a specific dollar amount of my net pay deposited
- Percent* – I want a percentage of my net pay deposited.
*If you are setting up more than one account, DO NOT use Percent as the Deposit Type for all accounts. One of the accounts must have a deposit type of BALANCE.

Amount/Percent
- Amount – Enter the dollar amount you would like us to deposit.
- Percent – Enter the percentage of your net pay you would like us to deposit.

Deposit Order* – the order in which you would like us to deposit your net pay (i.e. Deposit order “1” will be deposited first, “2” will be deposited second, etc.)

The account that has the highest number for Deposit Order should reflect a deposit type of BALANCE (The system will change the deposit order to 999 after you save.)
• Review your account information to ensure it is accurate.
• Click “Submit.”
• Save Confirmation page will appear. Click “OK.”

TO EDIT AN ACCOUNT

• Click the “Edit” button and complete the security validation.
• Change the applicable information:
  Routing Number, Account Number, Account Type, Deposit Type, Amount/Percent, Deposit Order

• Review your account information to ensure it is accurate.
• Click “Submit.”
• Save Confirmation page will appear. Click “OK.”
• Make any additional changes to other accounts as necessary.
• If finished, click on the link for Return to Payroll and Compensation.

TO DELETE AN ACCOUNT

• Click the “Delete” button next to the account you would like to delete.
• Complete the security validation and click “OK.”
• When asked “Are you sure you want to delete this Deposit Account?” click “Yes” or “No.”
• Save Confirmation page will appear. Click “OK.”
• If finished, click on the link for Return to Payroll and Compensation.

Please note that once you click on the link for Return to Payroll and Compensation, you exit the Direct Deposit screens. If you click on the link for Direct Deposit again to make any additional changes, the Edit and Delete buttons are grayed out and are unavailable to make any changes. You can only make changes to your direct deposit information once a day. You will be able to make additional changes to your direct deposit information the following day or thereafter.

Please allow at least one pay period for your changes to reflect on your paycheck. If you need assistance or have any questions, call the Emory University Payroll Office at (404) 727-6100.
### Payroll Information

**Employee Information**
- **Name:** John Smith
- **Address:** 123 Main Street, Atlanta, GA 30306
- **Employee ID:** 1234567
- **Department:** 113020-Controllers: Payroll
- **Location:** 1599 CLIFTON RD
- **Job Title:** Coord, Payroll
- **Pay Rate:** 14.00 Hourly

**Tax Data**
- **Marital Status:** Single
- **Allowances:** 0
- **Addl Percent:**
- **Addl Amount:**

**HOURS AND EARNINGS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Hours</th>
<th>YTD Hours</th>
<th>Current Earnings</th>
<th>YTD Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular</td>
<td>80.00</td>
<td>1,120.00</td>
<td>1,840.00</td>
<td>25,760.00</td>
</tr>
<tr>
<td>Overtime</td>
<td>4.25</td>
<td>89.25</td>
<td>97.75</td>
<td>2,052.75</td>
</tr>
<tr>
<td>Holiday</td>
<td>80.00</td>
<td>1,157.20</td>
<td>80.00</td>
<td>1,396.27</td>
</tr>
<tr>
<td>Vacation</td>
<td>80.00</td>
<td>1,396.27</td>
<td>80.00</td>
<td>1,396.27</td>
</tr>
<tr>
<td>Sick Leave</td>
<td>71.50</td>
<td>1,003.65</td>
<td>71.50</td>
<td>1,003.65</td>
</tr>
<tr>
<td>Bereavemnt</td>
<td>30.75</td>
<td>432.06</td>
<td>30.75</td>
<td>432.06</td>
</tr>
<tr>
<td>Float Hol</td>
<td>16.00</td>
<td>288.04</td>
<td>16.00</td>
<td>288.04</td>
</tr>
<tr>
<td>NonCashAwd</td>
<td></td>
<td></td>
<td>25.00</td>
<td></td>
</tr>
</tbody>
</table>

**TAXES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed Withholding</td>
<td>276.14</td>
<td>6,351.22</td>
</tr>
<tr>
<td>Fed MED/EE</td>
<td>16.92</td>
<td>448.04</td>
</tr>
<tr>
<td>Fed OASDI/EE</td>
<td>72.34</td>
<td>1,915.75</td>
</tr>
<tr>
<td>GA Withholding</td>
<td>127.26</td>
<td>2,926.98</td>
</tr>
</tbody>
</table>

**TOTAL EARNINGS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>84.25</td>
<td>1,209.25</td>
</tr>
</tbody>
</table>

**BEFORE-TAX DEDUCTIONS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>F/S ParkPT</td>
<td>299.97</td>
<td></td>
</tr>
<tr>
<td>PTPer2Deck</td>
<td>23.33</td>
<td></td>
</tr>
<tr>
<td>Em Choice</td>
<td>20.50</td>
<td>430.50</td>
</tr>
<tr>
<td>FSA Health</td>
<td>22.00</td>
<td>462.00</td>
</tr>
</tbody>
</table>

**AFTER-TAX DEDUCTIONS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suppl Life</td>
<td>7.10</td>
<td>206.52</td>
</tr>
<tr>
<td>PAI</td>
<td>2.25</td>
<td>47.25</td>
</tr>
<tr>
<td>STD</td>
<td>14.86</td>
<td>303.06</td>
</tr>
</tbody>
</table>

**TOTAL DEDUCTIONS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Current</th>
<th>YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>42.50</td>
<td>1,215.80</td>
</tr>
</tbody>
</table>

**NET PAY**

- **Current:** 1,209.25
- **YTD:** 32,114.97

- **TOTAL:** 492.66
- **TAXABLE:** 11,641.99

**YEAR-TO-DATE**

- **Start Balance:** 27.83
- **+ Earned:** 3.69
- **-Taken:** 0.0
- **+Adjustments:** 0.0

**End Balance:** 31.52

**PAYMENT**

- **Advice #: 000001234567**
- **Account Type:** Checking
- **Account Number:** XXXXXXXXXXXX15
- **Deposit Amount:** 649.88

**NET PAY DISTRIBUTION**

**TOTAL:** 649.88
Understanding your paycheck

Numbers below correspond with this sample to define what each box represents to employees.

1. **Basic Information**
   This includes employer name and address.

2. **Pay Information**
   This includes your pay group (monthly or biweekly), the pay period begin and end dates, the advice # and the check date.

3. **Employee’s Basic Information**
   This includes your name, employee ID number, home mailing address, the number and name of your department, where your department is located, your job title, and your pay rate.

4. **Tax Data**
   Here you will see the status you have designated for your federal and state taxes, which, in turn, determines how much federal and state taxes are withheld from your paycheck.

5. **Hours and Earnings**
   This box reflects how many hours you worked for the specified pay periods. It also shows other hours and earnings such as overtime, holiday hours, vacation hours, holiday premium, and call back. It also indicates any flat dollar amount earnings such as bonuses or extra duty pay. (Reference the next page for specific earnings categories.)

6. **Taxes**
   Based on the information in box 4, this shows how much is being withheld for taxes. You will see federal and state withholding in addition to FED MED/EE, which is Medicare tax, and FED OASDI/EE, which is Social Security tax. For some employees, Fed Addl Med will show which is additional Medicare tax on earnings over $200,000.

7. **Before-Tax Deductions**
   These are deductions you have elected for Emory benefits. Deductions listed in this box are taken from your gross wages before taxes, thereby decreasing your federal taxable wages.

8. **After-Tax Deductions**
   These are deductions you have elected for Emory benefits. Deductions listed in this box are taken from your gross wages after taxes and have no effect on your federal taxable wages.

9. **Employer Paid Benefits**
   These are benefits paid by Emory.

10. **Paycheck Summary**
    This will show you a breakdown of current and year-to-date earnings, taxes, deductions, and net pay.

11. **Leave Balances**
    This box reflects sick and vacation hours currently available to be used for biweekly-paid employees only.

12. **Net Pay Distribution**
    This is your net earnings for the pay period. If you have more than one account set up for direct deposit, you will see each account and the amount deposited to each here.
<table>
<thead>
<tr>
<th>Code</th>
<th>Earnings</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AWD</td>
<td>Award</td>
<td>Monetary recognition for outstanding achievement</td>
</tr>
<tr>
<td>BRV</td>
<td>Bereavement</td>
<td>Leave time for the loss of a family member</td>
</tr>
<tr>
<td>BON,</td>
<td>Bonus</td>
<td>Money to reward performance or an incentive related to work performance</td>
</tr>
<tr>
<td>BNC*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CBO</td>
<td>Call Back Overtime</td>
<td>Hours paid for employee called back into work that results in an employee working over 40 hrs per week</td>
</tr>
<tr>
<td>CBR</td>
<td>Call Back Regular</td>
<td>Hours paid for employee called back into work. 4 hour minimum</td>
</tr>
<tr>
<td>CRT</td>
<td>Certification Bonus</td>
<td>Monetary recognition for completing a job related certification</td>
</tr>
<tr>
<td>CNT</td>
<td>Contract Payment</td>
<td>A written agreement for payment such as legal obligations</td>
</tr>
<tr>
<td>CSC</td>
<td>Courtesy Scholarship</td>
<td>Amount of courtesy scholarship for attending Emory University; added to taxable wages only</td>
</tr>
<tr>
<td>DCT</td>
<td>Dependent Care Taxable</td>
<td>Dependent Care Reimbursement + Clifton Subsidy exceeding $5000; added to taxable wages only</td>
</tr>
<tr>
<td>SD2</td>
<td>Evening Shift Diff.</td>
<td>Premium pay for working during evening shift hours</td>
</tr>
<tr>
<td>XDP,</td>
<td>Extra Duty</td>
<td>Payment for a work that is not related to normal job responsibilities.</td>
</tr>
<tr>
<td>XDC*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FHL</td>
<td>Floating Holiday</td>
<td>Additional hours to the ten official holidays observed annually</td>
</tr>
<tr>
<td>HOL</td>
<td>Holiday Pay</td>
<td>Hours for the ten official holidays observed annually</td>
</tr>
<tr>
<td>HPR</td>
<td>Holiday Premium</td>
<td>Premium paid for working on an Emory holiday</td>
</tr>
<tr>
<td>HON</td>
<td>Honorarium</td>
<td>Honorarium Payments</td>
</tr>
<tr>
<td>INC*</td>
<td>Inclement Weather</td>
<td>Hours paid during an official University closing due to inclement weather.</td>
</tr>
<tr>
<td>INE*</td>
<td>Incentive Comp</td>
<td>Monetary compensation above base salary based for exceeding annual goals</td>
</tr>
<tr>
<td>INW</td>
<td>Incentive Withholding</td>
<td>Monetary compensation above base salary based for exceeding annual goals</td>
</tr>
<tr>
<td>JRY</td>
<td>Jury Duty</td>
<td>Jury duty hours</td>
</tr>
<tr>
<td>LPY*</td>
<td>LTD Pay</td>
<td>System calculated amount to offset LTD deduction</td>
</tr>
<tr>
<td>MNT</td>
<td>Moving Expense Non-Taxable</td>
<td>Reimbursement for nontaxable moving expenses</td>
</tr>
<tr>
<td>MTX</td>
<td>Moving Expense Taxable</td>
<td>Reimbursement for taxable moving expenses</td>
</tr>
<tr>
<td>Z99</td>
<td>NIH NRSA Stipend</td>
<td>Salary amount for nonresident alien employees</td>
</tr>
<tr>
<td>Z42</td>
<td>NIH NRSA Stipend &amp; Regular Stipend for Non Resident Aliens</td>
<td>Salary amount for nonresident alien employees</td>
</tr>
<tr>
<td>SD3</td>
<td>Night Shift Diff.</td>
<td>Premium pay for working during the night shift hours</td>
</tr>
</tbody>
</table>

* Physician use only
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRZ</td>
<td>Non Cash Awards</td>
<td>Gifts and gift certificates given to employees; added to taxable wages only</td>
</tr>
<tr>
<td>ONC</td>
<td>On Call Pay</td>
<td>Hours for on call</td>
</tr>
<tr>
<td>OVT</td>
<td>Overtime</td>
<td>Current cycle hours worked over 40 per week.</td>
</tr>
<tr>
<td>PNW</td>
<td>Paid Not Worked</td>
<td>Hours paid for hours not worked - dept. closes but employee are still going to be paid</td>
</tr>
<tr>
<td>PER</td>
<td>Performance Bonus</td>
<td>Monetary recognition for outstanding achievement related to job performance</td>
</tr>
<tr>
<td>PRJ</td>
<td>Project Bonus</td>
<td>Monetary recognition for completing a project</td>
</tr>
<tr>
<td>REG,</td>
<td>Regular</td>
<td>Pay for hours or time worked for the current cycle.</td>
</tr>
<tr>
<td>RGC*</td>
<td>Retroactive Pay</td>
<td>Pay for hours or time worked for the current cycle.</td>
</tr>
<tr>
<td>RTN</td>
<td>Retention Bonus</td>
<td>Bonus to continue working at Emory.</td>
</tr>
<tr>
<td>ROV</td>
<td>Retroactive Overtime</td>
<td>Hours worked but not paid during a previous pay cycle that resulted in overtime.</td>
</tr>
<tr>
<td>RET,</td>
<td>Retroactive Pay</td>
<td>Hours worked but not paid during a previous pay cycle.</td>
</tr>
<tr>
<td>RTC*</td>
<td>Sick Leave</td>
<td>Pay for time off for sick related instances.</td>
</tr>
<tr>
<td>SGN</td>
<td>Sign On Bonus</td>
<td>An agreed monetary amount prior to accepted employment with Emory University</td>
</tr>
<tr>
<td>Z00</td>
<td>Stipend</td>
<td>Salary amount for employees with job code 9901 only</td>
</tr>
<tr>
<td>SLR*</td>
<td>Suppl Life Reimbursement</td>
<td>System calculated amount to offset Supplemental Life deduction</td>
</tr>
<tr>
<td>SRT</td>
<td>Summer Research/Teaching</td>
<td>Payment for teaching/research during the summer sessions.</td>
</tr>
<tr>
<td>UOC</td>
<td>University On Call</td>
<td>Time paid for being on call.</td>
</tr>
<tr>
<td>VAC</td>
<td>Vacation Pay</td>
<td>Vacation leave pay and vacation payout upon termination</td>
</tr>
</tbody>
</table>

* Physician use only
State Tax Form (G-4) Instructions

Non-Resident Aliens: Due to specific tax code regulations, non-resident alien employees must make an appointment with Mary Chenault, International Tax Specialist. The G-4, if applicable, will be completed at that time.

US Citizens and Resident Aliens: Complete a current tax year G-4 form by providing applicable information in the appropriate boxes of the Form G-4, State of Georgia Employee’s Withholding Allowance Certificate as follows:

<table>
<thead>
<tr>
<th>G-4 BOX NO.</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Type or print in ink (not pencil) your full name as it appears on your Social Security card.</td>
</tr>
<tr>
<td>1b</td>
<td>Write in your Social Security number as it appears on your Social Security card.</td>
</tr>
<tr>
<td>2a</td>
<td>Fill in your complete street address: number and street (including apartment # if applicable).</td>
</tr>
<tr>
<td>2b</td>
<td>Fill in your City, State, and Zip code.</td>
</tr>
<tr>
<td>3</td>
<td>Choose the marital status that applies to you. Beside the correct marital status, enter either a one (-1-) if you wish to claim yourself or a zero if you do not.</td>
</tr>
<tr>
<td>4</td>
<td>Enter the number of dependent allowances you wish to claim, if any.</td>
</tr>
<tr>
<td>5</td>
<td>Enter the number of additional allowances you wish to claim, if any, based on completion of the worksheet in the middle of the page.</td>
</tr>
<tr>
<td>6</td>
<td>Enter additional dollar amount you wish withheld for state taxes, if any. <strong>WARNING:</strong> A blank or a zero entry on Line 6 will cancel any previous additional withholding amounts.</td>
</tr>
<tr>
<td>7</td>
<td>Note the letter that corresponds to the marital status you chose in section 3 and the total of all allowances noted in lines 3, 4, and 5. <strong>WARNING:</strong> Leaving this box blank makes this form invalid unless you are claiming EXEMPT.</td>
</tr>
<tr>
<td>8</td>
<td>If you meet both of the conditions for exemption and wish to claim exemption from withholding, check the box in box 8. (* See NOTE below.)</td>
</tr>
<tr>
<td>9</td>
<td>Do not fill in.</td>
</tr>
</tbody>
</table>

Where it states Employee’s signature – sign your name. Where it states Date – write in the date that you signed this form.

Forms will be processed within 30 days of receipt, as required by IRS regulations. Forms improperly or incorrectly filled out cannot be processed.

*NOTE:* US Citizens and Resident Aliens cannot fill in both boxes 7 and 8 – you must complete one or the other. For example: 1) If a marital status and allowances are written in box 7, you are not exempt and box 8 would not be checked. 2) If you claim EXEMPT, box 7 must be left blank and the EXEMPT box should be checked in box 8. Completing both boxes 7 and 8 invalidates the G-4 form, and you will be defaulted to single and zero (new employees) or left at your previous G-4 designation (continuing employees) until a corrected form is submitted.

Forward the completed G4 form to:
Emory University Payroll Department
1599 Clifton Road, 2nd Floor
Atlanta, GA, 30322

Only ORIGINAL documents will be accepted. DO NOT send copies or facsimiles.
# STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1a. YOUR FULL NAME

1b. YOUR SOCIAL SECURITY NUMBER

2a. HOME ADDRESS (Number, Street, or Rural Route)

2b. CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 – 8

3. MARITAL STATUS
   (If you do not wish to claim an allowance, enter "0" in the brackets beside your marital status.)
   A. Single: Enter 0 or 1 [ ]
   B. Married Filing Joint, both spouses working:
      Enter 0 or 1 [ ]
   C. Married Filing Joint, one spouse working:
      Enter 0 or 1 or 2 [ ]
   D. Married Filing Separate:
      Enter 0 or 1 [ ]
   E. Head of Household:
      Enter 0 or 1 [ ]

4. DEPENDENT ALLOWANCES [ ]

5. ADDITIONAL ALLOWANCES [ ]
   (worksheet below must be completed)

6. ADDITIONAL WITHHOLDING $________

## WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES
(Must be completed in order to enter an amount on step 5)

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:
   Yourself: ☐ Age 65 or over ☐ Blind
   Spouse: ☐ Age 65 or over ☐ Blind
   Number of boxes checked _____ x 1300 $________

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:
   A. Federal Estimated Itemized Deductions $________
   B. Georgia Standard Deduction (enter one): Single/Head of Household $2,300
      Each Spouse $1,500
      $________
   C. Subtract Line B from Line A $________
   D. Allowable Deductions to Federal Adjusted Gross Income $________
   E. Add the Amounts on Lines 1, 2C, and 2D $________
   F. Estimate of Taxable Income not Subject to Withholding $________
   G. Subtract Line F from Line E (if zero or less, stop here) $________
   H. Divide the Amount on Line G by $3,000. Enter total here and on Line 5 above $________
   (This is the maximum number of additional allowances you can claim. If the remainder is over $1,500 round up)

7. LETTER USED (Marital Status A, B, C, D, or E)

   TOTAL ALLOWANCES (Total of Lines 3 - 5) $________
   (Employer: The letter indicates the tax tables in the Employer’s Tax Guide)

8. EXEMPT: (Do not complete Lines 3 - 7 if claiming exempt) Read the Line 8 instructions on page 2 before completing this section.
   a) I claim exemption from withholding because I incurred no Georgia income tax liability last year and I do not expect to have a Georgia income tax liability this year. Check here ☐
   b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act as provided on page 2. My state of residence is ________________________ The states of residence must be the same to be exempt. Check here ☐

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee’s Signature ________________________ Date __________

Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding.
If necessary, mail form to: Georgia Department of Revenue, Withholding Tax Unit, P.O. Box 49432, Atlanta, GA 30359.

9. EMPLOYER’S NAME AND ADDRESS:

   EMPLOYER’S FEIN:

   EMPLOYER’S WH#:

Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 3 - 7.
Federal Tax Form (W-4) Instructions

Non-Resident Aliens: Due to specific tax code regulations, non-resident alien employees must make an appointment with Mary Chenault, International Tax Specialist. The W-4, if applicable, will be completed at that time.

US Citizens and Resident Aliens: Complete a current tax year W-4 form by providing applicable information in the appropriate boxes of the Form W-4, Employee’s Withholding Allowance Certificate as follows:

<table>
<thead>
<tr>
<th>W-4 BOX NO.</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Type or print in ink (not pencil) your full name as it appears on your Social Security card. Fill in your complete home address: number and street (including apartment # if applicable), city, state and zip code.</td>
</tr>
<tr>
<td>2</td>
<td>Write in your Social Security number as it appears on your Social Security card.</td>
</tr>
<tr>
<td>3</td>
<td>Enter your withholding status. Check only ONE box. DO NOT LEAVE BLANK.</td>
</tr>
<tr>
<td>4</td>
<td>Check this box if your current name is different from your name as it appears on your Social Security card and go to a Social Security office to get another card with the correct spelling of your name. Your name will only be changed after Human Resources receives a copy of the new card.</td>
</tr>
<tr>
<td>5</td>
<td>Write in the total number of allowances you are claiming. If you are claiming EXEMPT on Line 7, do not write anything on this line. (* See NOTE below.)</td>
</tr>
<tr>
<td>6</td>
<td>Enter additional amount you wish withheld for federal taxes, if any. WARNING: A blank or a zero entry on Line 6 will cancel any previous additional withholding amounts.</td>
</tr>
<tr>
<td>7</td>
<td>If you meet both of the conditions for exemption and wish to claim exemption from withholding, write EXEMPT on Line 7. (* See NOTE below.)</td>
</tr>
<tr>
<td>8,9,10</td>
<td>Do not fill in.</td>
</tr>
</tbody>
</table>

Where it states Employee’s signature – sign your name. Where it states Date – write in the date that you signed this form.

Forms will be processed within 30 days of receipt, as required by IRS regulations. Forms improperly or incorrectly filled out cannot be processed.

*NOTE: US Citizens and Resident Aliens cannot fill in both Lines 5 and 7 – you must choose one or the other. For example: 1) If allowances are written on Line 5, you are not exempt and Line 7 would be left blank. 2) If you claim EXEMPT, Line 5 must be left blank and EXEMPT should be written on Line 7. Filling in both Lines 5 and 7 invalidates the W-4 form, and you will be defaulted to single and zero (new employees) or left at your previous W-4 designation (continuing employees) until a corrected form is submitted.

Forward the completed W4 form to:
Emory University Payroll Department
1599 Clifton Road, 2nd Floor
Atlanta, GA, 30322

Only ORIGINAL documents will be accepted. DO NOT send copies or facsimiles

References: IRS Publication 515
IRS Publication 519
IRS Publication 15 – Circular E
Form W-4 (2014)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption starts January 1, 2017. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds $1,000 and includes more than 50% of your unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent. If the employee:
- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income, tax credits, or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than $1,000,000.

Basic Instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 permit you to adjust your withholding allowances based on itemized deductions, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim lower (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents or other qualifying individuals. See Pub. 505, Exemptions, Standard Deduction, and Filing Information, for more information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child and dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After you fill out Form W-4, you may want to check your withholding. To do this, see Pub. 505 to see how much you are having withheld compared to your projected total tax for 2014. See Pub. 505, especially if your earnings exceeded $106,000 (Single) or $169,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release this) will be posted at www.irs.gov/w4.

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Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent.

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less.

C Enter "1" for your spouse. But, you may choose to enter “0-” if you are married and have either a working spouse or more than one job. (Entering “0-” may help you avoid having too little tax withheld.)

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above).

F Enter "1" if you have at least $2,000 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 505, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than $65,000 ($95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children.

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.)

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Employee’s Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

1 Your first name and middle initial
2 Your social security number
3 Single ☐ Married ☐ Married, but withheld at higher Single rate. ☐
   Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

6 Additional amount, if any, you want withheld from each paycheck

7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption:
- Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and
- This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee’s signature (This form is not valid unless you sign it.)

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

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For the employee, there are three parts to every W2 form. These parts are actually just copies of your W2, but they are to be sent to different places:

**Copy 1** to file with your state tax return

**Copy B** to file with your federal tax return, and

**Copy C** which you should keep for your own records

Understanding your W2 form box-by-box

Not all the information recorded in the boxes of your W2 is necessary when filing your taxes. Often, the amounts recorded are never transferred to your tax return. They are just there to show you the different income base for different taxes or to record other information, such as union dues.

In order to help you understand your W2 form, we've compiled a list of explanations for the contents of each box. Some you'll never deal with, others are self-explanatory, but, by the end, you should know what every number or letter on your W2 means.

**Box a** - your social security number. Verify that this number is correct.

**Box b** - the employer's identification number (EIN). Employers with one or more employee must have and EIN. The number is not entered onto your tax return.

**Box c** - the employer's name, address and ZIP code.

**Box d** - the control number for your employer. It doesn't matter if there is an entry or not.

**Box e** - your name. Again, verify.
Box f - your home address and ZIP code. Verify and correct if needed. You don't want your refund sent to a different address!

Box 1 - the total of your taxable wages, tips, other compensation and taxable fringe benefits. This can include back pay, bonuses, commissions, severance or dismissal pay, and vacation pay.

To arrive at your Federal (Box 1) and State (Box 16) taxable wages, subtract pre-tax benefits deductions (health insurance, dental, etc.), pre-tax parking deductions, and pre-tax retirement contributions from your gross year-to-date wages.

Box 2 - the total amount of federal income tax that was withheld from your salary.

Box 3 - the total in wages that were subject to the social security tax. In 2014, your eligible wages, up to $117,000 are subject to social security tax of 6.2%. Wages you earned above this amount, even if the wages are from two jobs, are not subject to the social security tax. Wages not subject to social security tax are not included in this number, such as some retirement plan contributions.

To arrive at your Social Security (box 3) and Medicare (box 5) wages, subtract pre-tax benefits deductions (health insurance, vision, etc.) and pre-tax parking deductions from gross year-to-date wages.

Box 4 - the total amount of social security tax withheld from your salary. For 2014, the amount of social security tax is 6.2% of your wages. The maximum amount you have to pay in social security tax for 2014 is $7,245. If your total on all your W2 forms is over this amount, you get a refund.

Box 5 - the total of your wages and tips that are subject to Medicare tax. There is no limit on Medicare tax.

Box 6 - the total you paid in Medicare tax already. Medicare tax is 1.45% (2.9% if you are self-employed) of your wages and tips plus an additional .9% Medicare tax on wages above $200,000.

Box 7 - the total amount in tips you reported to your employer. This amount is already included in Box 1.

Box 9 – Blank.

Box 10 - the total in dependent care benefits. If your employer reimburses you for day-care costs or if your employer provides day-care services, Box 10 should not be empty.

Box 11 - this amount can be two things. It is either a distribution made to you from a non-qualified deferred compensation plan or nongovernmental section 457 plan. In this case the taxable amount is included in Box 1. Or, it can be a prior year deferral under a non-qualified or section 457 plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. These amounts are also included in Box 3 and/or Box 5.

Box 12 - a monetary amount followed by a letter code. On the back of your W2, are explanations for any codes that you see listed here. The box includes 403(b) contributions, the premium on group life insurance over $50,000, nontaxable sick pay, employer contributions to your medical savings account, and uncollected social security and Medicare taxes. The codes listed below are the ones you may see on your Emory W2.

The Codes:

• C - Taxable cost of group-term life insurance over $50,000 (included in boxes 1, 3 (up to social security wage base), and 5)

Note: If a year follows code D, E, F, G, H, or S, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

• E - Elective deferrals under a section 403(b) salary reduction agreement

• G - Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan

• P - Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)
• Y - Salary deferrals under 409A non-qualified deferred compensation plan.

• BB - After-tax contributions to a Roth 403(b) retirement plan.

• DD – Cost of employer-sponsored health premiums

Box 13 - may have a box checked that indicates whether you are a statutory employee, a participant of your employer's retirement plan or received third party sick pay.

Statutory employees are employees whose earnings are subject to social security and Medicare tax, but not income tax. Full-time life insurance salespeople (traveling or not), agents, commission drivers, and home-workers can file as self-employed instead of filing as employees.

The retirement plan box is checked if you participate in an employer retirement plan, information which the IRS uses to determine if you're eligible to contribute to an IRA.

Third-party sick pay may be checked if you received any compensation from an insurance company, under your employer's plan, while you were not working due to illness. Unless your employer transfers the responsibility to you, you are not required to pay any tax on this amount.

Box 14 - records any other information for the employee, such as union dues, health insurance premiums, educational assistance payments or other pre-tax benefits. Contributions to retirement plans that have no code can be listed here too. All entries should be clearly labeled. You may see entries in this box for pretax benefits, taxable moving expenses, or courtesy scholarships.

Boxes 15-20 - The following boxes are primarily used when you file your state and local tax return. However, if you are itemizing, the state and local taxes you paid during the year can be included in your deduction.

Box 15 - employer's state and I.D. number
Box 16 - your state wages, tips and compensation.
Box 17 - total state income tax you paid.
Frequently Asked Questions

Q1. Where is the Payroll Department located? What are their hours of operation?
A1. The payroll department is located at 1599 Clifton Road, 2nd Floor, Atlanta, GA, 30322. Hours of operation are Monday - Friday from 8 a.m. to 5 p.m. exclusive of University holidays.

Q2. What deductions can I expect to come out of my paycheck?
A2. Deductions you can expect to see out of your paycheck include involuntary deductions, such as federal, state, Medicare, and Social Security taxes and garnishments, when applicable. You will also see deductions for the benefits you elect at orientation and during open enrollment, such as medical and dental insurance, retirement contributions, and parking.

Q3. When will I be paid?
A3. Salaried (exempt) employees are paid on the last business day of the month. Hourly (nonexempt) employees are paid every other Friday. If a regular pay day is a holiday, the pay day will be moved to the last business day before the holiday.

Q4. Is direct deposit required for all Emory University employees?
A4. Yes. All new employees must complete and submit the Direct Deposit Form when they complete all other initial employment forms.

Q5. What if I don't have access to a checking or savings account?
A5. Emory participates in Bank of America’s CashPay program for those people who do not have access to a checking or savings account. You must come to the Payroll Office to sign up for CashPay.

Q6. I did not turn in my direct deposit information on time and a live check was issued for me. How do I receive my check?
A6. All live checks must be picked up at the front desk in the lobby at 1599 Clifton Road. To pick up a check, you must show a picture id. Checks are only released to the employee.

Q7. How will I know when my check has been deposited or what amounts were withheld from my paycheck?
A7. You will receive email notification that your paystub is available to view online through PeopleSoft Self-Service at https://psofthr.cc.emory.edu. If you do not know or have a network id or password for PeopleSoft, please call the University Technology Help Desk at 404-727-7777.

Q8. What if my salary or hours are incorrect on my check?
A8. You should contact your supervisor or department timekeeper if your check is incorrect.

Q9. I turned in new tax or direct deposit forms. When will they be effective?
A9. Please allow at least one pay cycle for all forms received by the Payroll department for tax or direct deposit changes to be keyed.

Q10. Can I change my tax or direct deposit information online?
A10. Direct deposit and federal tax information can be changed online through PeopleSoft Self-Service at https://psofthr.cc.emory.edu. Unfortunately, Georgia state tax information cannot be changed online and new forms must be submitted to the Payroll office. The Payroll Department does not accept faxed copies of forms. Forms may be submitted at the Payroll Office or through regular or interoffice mail.
Q11. Where can I see my salary?
A11. Salary information is located in PeopleSoft Self-Service under Payroll and Compensation.

Q12. How do I update the address where my W2 should be mailed?
A12. You can update your address through PeopleSoft Self-Service under Personal Information or by contacting Data Services.

Q13. Can I receive my W2 online?
A13. You can elect to receive your W2 electronically by signing up at http://www.w2express.com or by calling 800-367-2284. You will need the following information to sign up for an electronic W2:
   • Emory’s employer code: 11332
   • Your SSN and your PIN. Your 8 digit PIN is the last four digits of your Social Security Number, the two digits of your birth month, and the last two digits of your birth year.

Q14. How do I request a duplicate copy of my W2?
A14. Duplicate W2s for the past four years may be requested at http://www.w2express.com or by calling 800-367-2284. You will need the following information to get your W2:
   • Emory’s employer code: 11332
   • Your SSN and your PIN. Your 8 digit PIN is the last four digits of your Social Security Number, the two digits of your birth month, and the last two digits of your birth year.

Q15. Can I get an advance on my salary for financial hardship?
A15. Emory University policy does not allow salary advances.