EMORY
UNIVERSITY

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 help you with any payroll questions you may have.

The Payroll Essentials handbook is designed to answer any basics 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 specific questions regarding any topic not covered in the Payroll Essential's handbook, you are encouraged to contact the payroll department via email at **payroll@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.

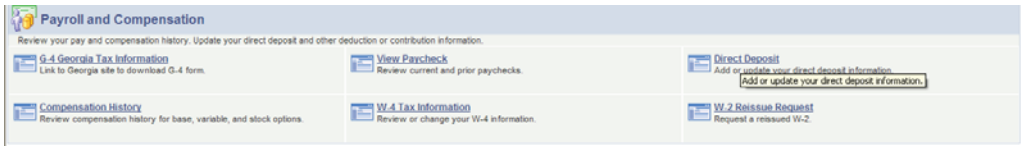
If you do not have a User ID or Password go to https://www.app.emory.edu or call 7-7777 to request one.

ACCESSING PEOPLESOFT 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.

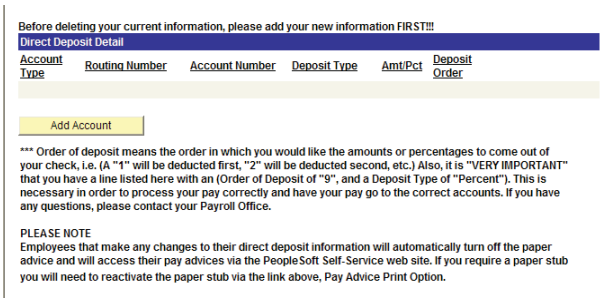
ACCESSING DIRECT DEPOSIT INFORMATION

- 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.



- Complete the requested fields:

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.**

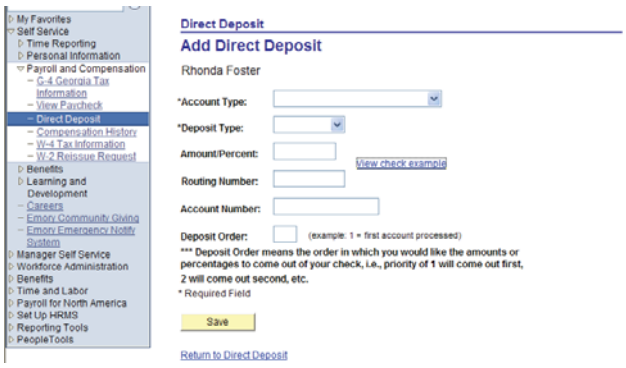
Amount/Percent
Amount – Enter the dollar amount you would like us to deposit.
Percent – Enter the percentage of your net pay you would like us to deposit.

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.**

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.)

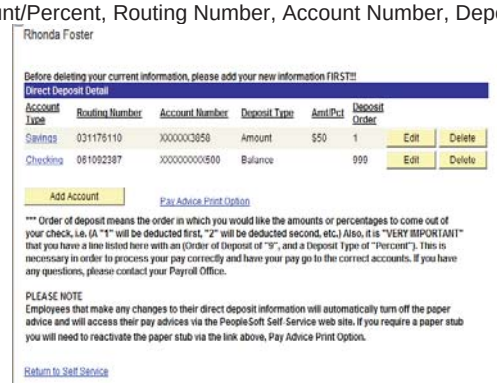
The account that has the highest number for Deposit Order should reflect a deposit type of BALANCE (The system will change the deposit order to 999 after you save.)



- Review your account information to ensure it is accurate.
- Click “Save.”
- If you are prompted for your Password, enter the same password you logged in with and click “ok”.
- Save Confirmation page will appear. Click “OK.”

TO EDIT AN ACCOUNT

- Click the “Edit” button, change the applicable information:
  Account Type, Deposit Type, Amount/Percent, Routing Number, Account Number, Deposit Order



- Review your account information to ensure it is accurate.
- Click “Save.”
- If you are prompted for your Password, enter the same password you logged in with and click “ok”.
- Save Confirmation page will appear. Click “OK.”

TO DELETE AN ACCOUNT

- Click the “Delete” button next to the account you would like to delete.
- When asked “Are you sure you want to delete this Deposit Account?” click “Yes” or “No.”
- Click “Save.”
- If you are prompted for your Password, enter the same password you logged in with and click “ok”.
- Save Confirmation page will appear. Click “OK.”

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.

John Smith

1

Company:
Emory University
Address:
1599 Clifton Road
Atlanta, GA 30322

2

Net Pay: $649.88
Pay Begin Date: 12/2/2007
Pay End Date: 12/15/2007
Check Date: 12/21/2007

General

3

Name:	John Smith	Business Unit:	EMORY
Employee ID:	1234567	Pay Group:	Emory University Biweekly
		Department:	U163002 - Payroll
Address:	123 Main St. Atlanta, GA 30306	Location:	1599 CLIFTON RD
		Job Title:	Coord, Payroll
		Pay Rate:	14.00 Hourly

Tax Data

4

Fed Marital Status:	Single	GA Marital Status:	Single allowance
Fed Allowances:	0	GA Allowances:	0
Fed Addl Percent:	0.000	GA Addl Percent:	0.000
Fed Addl Amount:	$0.00	GA Addl Amount:	$0.00

Paycheck Summary

5

	Gross Earnings	Fed Taxable Gross	Total Taxes	Total Deductions	Net Pay
Current	1209.25	1166.75	492.66	66.71	649.88
YTD	32114.97	30899.17	11641.99	1772.63	18700.35

Earnings

6

Description	Hours	Rate	Amount	YTD Amount
Regular	80.00	14.00	1120.00	25760.00
Overtime	4.25	14.00	89.25	2052.75
Holiday				1157.20
Vacation				1396.27
Sick Leave				1003.65
Bereavemnt				432.06
Float Hol				288.04
NonCashAwd				25.00
Total:	**84.25**		**1209.25**	**32114.97**

Taxes

7

Description	Amount	YTD Amount
Fed Withholdng	276.14	6351.22
Fed MED/EE	16.92	448.04
Fed OASDI/EE	72.34	1915.75
GA Withholdng	127.26	2926.98
Total:	**492.66**	**11641.99**

Before-Tax Deductions

8

Description	Amount	YTD Amount
F/S ParkPT		299.97
PTPer2Deck		23.33
Em Choice	20.50	430.50
FSA Health	22.00	462.00
Total:	**42.50**	**1215.80**

After Tax Deductions

9

Description	Amount	YTD Amount
Suppl Life	7.10	206.52
PAI	2.25	47.25
STD	14.86	303.06
Total:	**24.21**	**556.83**

Employer Paid Benefits

10

Description	Amount	YTD Amount
PkSubsidy		150.03
Em Choice	168.58	3540.18
Basic Life	1.31	27.51
LTD	10.98	160.26
6% VAN	89.44	1405.84
Total:	**270.31**	**5283.82**

Net Pay Distribution

11

Payment Type	Paycheck Number	Account Type	Account Number	Amount
Direct Deposit	1234567	Checking	1234567891000	649.88

Leave Balances

12

Description	YTD Amount
Sick	32.82
Vacation	27.83

Understanding your Paycheck

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

1. **Basic Information**
   This includes your name and employer information.

2. **Pay Information**
   This includes your net pay (gross pay minus deductions), the pay period begin and end dates and the check date.

3. **Employee Basic Information**
   This includes your name, employee ID number, home mailing address, pay group (monthly or bi-weekly), 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. **Paycheck Summary**
   This will shown you a breakdown of current and year-to-date earnings, taxes, deductions and net pay.

6. **Earnings**
   This box reflects how many hours you worked for the specified pay periods. It also show other hours and earning 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 earning categories.)

7. **Taxes**
   Based on the information in box 4, this show 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.

8. **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.

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

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

11. **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.

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

Earnings Code Reference Sheet

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

*Physician use only

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

*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:

G-4 BOX NO.	Instructions
1a	Type or print in ink (not pencil) your full name as it appears on your Social Security card.
1b	Write in your Social Security number as it appears on your Social Security card.
2a	Fill in your complete street address: number and street (including apartment # if applicable).
2b	Fill in your City, State, and Zip code.
3	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.
4	Enter the number of dependent allowances you wish to claim, if any.
5	Enter the number of additional allowances you wish to claim, if any, based on completion of the worksheet in the middle of the page.
6	Enter additional dollar amount you wish withheld for state taxes, if any. **WARNING:** A blank or a zero entry on Line 6 will cancel any previous additional withholding amounts.
7	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. **WARNING:** Leaving this box blank makes this form invalid unless you are claiming EXEMPT.
8	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.)
9	Do not fill in.

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 filed 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.

Form G-4 (Rev. 10/06)

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

READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM

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 or 2 ..... [ ]

C. Married Filing Joint, one ..... spouse working: enter 0 or 1 or 2 ..... [ ]

D. Married Filing Separate: enter 0 or 1 or 2 ..... [ ]

E. Head of Household: ..... enter 0 or 1 or 2 ..... [ ]

4. DEPENDENT ALLOWANCES [ ]

5. ADDITIONAL ALLOWANCES [ ]
(complete worksheet below)

6. ADDITIONAL WITHHOLDING $ _____

WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES

This worksheet must be completed if Line 5 is greater than zero.

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. Estimated Federal 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: Skip this line if you entered information on Lines 3 - 7. Read the instructions for Line 8 on page 2.

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** ☐

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 <u>only</u> 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:

W-4 BOX NO.	Instructions
1	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.
2	Write in your Social Security number as it appears on your Social Security card.
3	Enter your withholding status. Check only **ONE** box. DO NOT LEAVE BLANK.
4	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.
5	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.)
6	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.
7	If you meet both of the conditions for exemption and wish to claim exemption from withholding, write EXEMPT on Line 7. (* See NOTE below.)
8,9,10	Do not fill in.

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 filed 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

Rev. Date: 08/24/07

Form W-4 (2008)

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 for 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $900 and includes more than $300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may 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 dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, 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. 919 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. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

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

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.

. . **B** _____

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.) . . . . . **C** _____

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

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

F Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit . . **F** _____
(**Note.** Do **not** include child support payments. See Pub. 503, 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 $58,000 ($86,000 if married), enter "2" for each eligible child.
- If your total income will be between $58,000 and $84,000 ($86,000 and $119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have 4 or more eligible children. **G** _____

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.) ▶ **H** _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed $40,000 ($25,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

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.**

OMB No. 1545-0074
2008

1 Type or print your first name and middle initial.	Last name	**2** Your social security number
Home address (number and street or rural route)	**3** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note.** If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code	**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) **5**

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

7 I claim exemption from withholding for 2008, 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.

If you meet both conditions, write "Exempt" here . . . . . ▶ **7**

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
(Form is not valid unless you sign it.) ▶ **Date** ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form **W-4** (2008)

Understanding your W2

a Control number	22222	Void	For Official Use Only ▶ OMB No. 1545-0008
b Employer identification number (EIN) 58-0566256		1 Wages, tips, other compensation 30,899.17	2 Federal income tax withheld 6351.22
c Employer's name, address, and ZIP code Emory University 1599 Clifton Road Atlanta, GA 30322		3 Social security wages 30,899.17	4 Social security tax withheld 1915.75
		5 Medicare wages and tips 30,899.17	6 Medicare tax withheld 448.04
		7 Social security tips	8 Allocated tips
d Employee's social security number 123-45-6789		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial John W.	Last name Smith	Suff. 11 Nonqualified plans	12a See instructions for box 12 Code
123 Main St. Atlanta, Ga 30306		13 Statutory employee / Retirement plan ☒ / Third-party sick pay	12b Code
		14 Other Pre-tax benefits 1215.80	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
GA	3745984-FU	30,899.17	2926.98			

Form **W-2** **Wage and Tax Statement** 2006 Department of the Treasury-Internal Revenue Service

Copy A For Social Security Administration - Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. 0000/1062 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Do Not Cut, Fold, or Staple Forms on This Page

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:

Part A which you include with your state tax return

Part B which you include with your federal tax return, and

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

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 - your social security number. Verify that this number is correct.

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 2007, your eligible wages, up to $97,500 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 2007, the amount of social security tax is 6.2% of your wages. The maximum amount you have to pay in social security tax for 2007 is $6,045. 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.

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

Box 9 - your Advance Earned Income payment. If you qualify for the earned income credit, you can apply to receive the money before you actually file your taxes. To do this, Form W-5, EIC advance Payment Certificate needs to completed and filed with your employer. Up to 60% of the amount you would receive as credit when you filed your taxes in April, will then be added to your paycheck. Box 9 lists the amount that was already refunded to you during the year. When you file your taxes, this amount needs to be recorded as earned income credit payments on you tax return.

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.

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, and educational assistance payments. 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 Payroll Questions

Q1. Where is the Payroll Department located and 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 payday is a holiday, the payday 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 do not 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. On-demand (off-cycle) checks can be picked up by the department who requested the check.

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 **877-325-9239**. You will need the following information to sign up for an electronic W2:

1. Emory's employer code: 11332
2. 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 **877-325-9239**. You will need the following information to get your W2:

1. Emory's employer code: 11332
2. 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.