

Policies of the University of North Texas	Chapter 10
10.040 Employee Forms Employee Information Forms (W-4 Tax Card)	Fiscal Management

Policy Statement. Every new employee must complete a W-4 form and turn it into the Payroll Office. This form must be on file in the Payroll Office before a paycheck can be issued or federal taxes will be withheld at the single rate with zero deductions per IRS regulations. A new W-4 form must be completed when the employee wishes to make a change in their withholding exemptions. W-4 forms should be routed to the Payroll Office.

Application of Policy. All University

Definitions. None

Procedures and Responsibilities.

Every new employee must complete a W-4 form and turn it into the Payroll Office. This form must be on file in the Payroll Office before a paycheck can be issued or federal taxes will be withheld at the single rate with zero deductions per IRS regulations. A new W-4 form must be completed when the employee wishes to make a change in their withholding exemptions. W-4 forms should be routed to the Payroll Office.

Position Authorizations:

1. Positions Authorization Forms HRM-6 and HRM-7.

These forms are used to authorize or remove a person from a contract salaried position. The HRM-6 and HRM-7 must be submitted through the proper channels to the Payroll Office before an individual can be authorized to receive pay as an employee of the University. Information submitted should be checked to see that all the data is correct. After the HRM-6/HRM-7 is signed and dated by the offices designated at the bottom of the form, it is submitted to the Human Resources Office. The importance of meeting payroll deadlines when expediting these forms cannot be overstressed.

When it is necessary to submit this form for any changes, e.g. raises, transferring to another department, or changing positions within one department, two forms are required, one removing the individual from the old position and one authorizing the new position. For late payments, see the supplemental section.

2. Appointment Authorization Form HRM-8 and HRM-11.

These forms are used for all payroll authorizations for non-contract hourly employees and task payments. The forms must be submitted through the proper channels and to the Human Resources Office before an individual can be authorized to receive pay as an employee of the University. Reminder: College Work Study or America Reads appointments should be routed to the Student Financial Aid Office.

The Hourly Authorization Form HRM-8 or Task Payment Authorization Form HRM-11 should be completed and checked to see that all information is correct. It should be signed, dated by the offices designated at the bottom of the form, and submitted to the Human Resources Office. (See Payroll Deadlines)

The actual hours or tasks worked must be entered into the EIS System in order to receive payment.

3. Foreign National Employees – Additional Requirements:

a. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN):

The Internal Revenue Service (IRS) requires that all foreign national students receiving any payment from a United States source, including stipend payments, must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If the Social Security Administration (SSA) determines that the student is not eligible for a Social Security Number (SSN), the student must apply for an Individual Taxpayer Identification Number (ITIN) from the Internal Revenue Service. Students should check with the local Social Security Administration (SSA) office to determine if they are eligible for a Social Security Number (SSN). The application forms and instructions for an Individual Taxpayer Identification Number (ITIN) (Form W-7) are available in the Payroll Office. Questions should be directed to the University Tax Accountant in the Payroll Office, 369-7014.

b. Foreign National Information (FNI) Form:

All foreign nationals receiving any payments from the University must complete and sign a Foreign National Information (FNI) form and submit the required copies of immigration documents to the Payroll Office before payment will be released. These forms are available in the Student Accounting and University Cashiering Services office and the Payroll Office. Incomplete forms or forms submitted without the required copies of immigration documents will not be accepted. Questions concerning the Foreign National Information (FNI) form should be directed to the University Tax Accountant, 369-7014.

4. Tax Treaty Exemptions:

Foreign national employees from countries that have a current tax treaty with the United States and who wish to claim a treaty exemption from withholding taxes must file an IRS

Form 8233. These forms are available in the Payroll Office. Questions concerning this form should be directed to the University Tax Accountant, 369-7014.

References and Cross-references.

None

Forms and Tools.

Position Authorization Forms HRM-6 and HRM-7

Hourly Authorization Form HRM-8

Task Payment Authorization Form HRM-11

Foreign National Information (FNI) Form

Individual Taxpayer Identification Number (ITIN) (Form W-7)

Approved: 1990

Effective:

Revised: 8/94; 8/98; 8/99; 5/01; 11/05;

*4/2011 format only