



STUDENT PAYROLL

Prepared by Business Services



Types of Student Payroll

- **Regular Payroll**

- Funded by hiring department

- **Work Study Payroll**

- Awarded by Financial Aid Office based on need

- **Graduate Assistant Payroll**

- Funded by hiring department



Enrollment Requirements

- **PSEO Students** are not eligible for student employment.
- **Academic Year**
 - Work Study: Enrolled in 12 or more credits
 - Regular Payroll: Enrolled in 6 or more credits
- **Summer**
 - Work Study: Enrolled in 6 or more credits
 - Regular Payroll: Enrolled 6 credits in summer or registered for at least 6 credits in fall.



Hour Limitations

Students are limited to working 20 hours per week while taking classes during the academic year – regardless of working for multiple departments.

This is because of the Affordable Care Act and if students are over on hours, SMSU could be forced to pay their health insurance and the money would come out of the department's budget.



Forms Required

- **W-4 EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**
 - Only required for initial hire or if student chooses to change withholding
 - <http://www.irs.gov/pub/irs-pdf/fw4.pdf?portlet=3>
- **I-9 EMPLOYMENT ELIGIBILITY VERIFICATION**
 - Only required for initial hire
 - <http://www.uscis.gov/files/form/i-9.pdf>
- **STUDENT PAYROLL AUTHORIZATION**
 - Required for every student
 - <http://www.smsu.edu/administration/businessservices/student%20payroll/authorization.pdf>

Students sign up for Direct Deposit. Set up and changes to direct deposit must be made by students through their E-Services account.

International Students are required to complete additional tax forms. They must see Leia in Business Services before starting work.

Form W-4 (2017)

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 2017 expires February 15, 2018. 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 can't claim exemption from withholding if your total income exceeds \$1,000 and includes more than \$200 of 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 don't apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you aren't exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (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 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. 505 for information on converting your other credits into withholding allowances.

Norwege income. If you have a large amount of norwege income, such as interest of 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-4R.

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 1052, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2017. See Pub. 505, especially if your earnings exceed \$100,000 (single) or \$100,000 (married).

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

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: { } **B** _____

• You're single and have only one job; or

• You're married, have only one job, and your spouse doesn't 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.) **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 \$2,000 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 \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children.

• If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$110,000 if married), enter "1" for each eligible child. **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 are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 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 the 5 of Form W-4 below.

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

<p>Form W-4 Department of the Treasury Internal Revenue Service</p>	<p>Employee's Withholding Allowance Certificate</p> <p>► 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.</p>	<p>OMB No. 1545-0047 2017</p>
<p>1 Your first name and middle initial _____ Last name _____</p>		<p>2 Your social security number _____</p>
<p>Home address (number and street or rural route) _____</p>		<p>3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</p>
<p>City or town, state, and ZIP code _____</p>		<p>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. ► <input type="checkbox"/></p>
<p>5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____</p>		<p>5 _____</p>
<p>6 Additional amount, if any, you want withheld from each paycheck _____</p>		<p>6 \$ _____</p>
<p>7 I claim exemption from withholding for 2017, and I certify that I meet both of the following conditions for exemption.</p> <p>• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and</p> <p>• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.</p> <p>If you meet both conditions, write "Exempt" here ► 7 _____</p>		
<p>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.</p>		
<p>Employee's signature (This form is not valid unless you sign it.) ► _____</p>		<p>Date ► _____</p>
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) _____



W-4 Common Problem Areas

- Check single or married
- Number of allowances in box number 5
- If a student claims “exempt” in box 7, box 5 should be blank (also need to complete W-4MN).
- Sign form



Employment Eligibility Verification
 Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
 Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

▶ **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's E-mail Address		Employee's Telephone Number		

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

1. A citizen of the United States

2. A noncitizen national of the United States (See Instructions)

3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____

4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____
 Some aliens may write "N/A" in the expiration date field. (See Instructions)

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:
 An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: _____
 OR
 2. Form I-94 Admission Number: _____
 OR
 3. Foreign Passport Number: _____
 Country of Issuance: _____

QR Code - Section 1
 Do Not Write In This Space

Signature of Employee _____ Today's Date (mm/dd/yyyy) _____

Preparer and/or Translator Certification (check one):
 I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
 (Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator _____ Today's Date (mm/dd/yyyy) _____

Last Name (Family Name) _____ First Name (Given Name) _____

Address (Street Number and Name) _____ City or Town _____ State _____ ZIP Code _____

STQR Employer Completes Next Page STQR



Employment Eligibility Verification
 Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
 Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1 Last Name (Family Name) _____ First Name (Given Name) _____ M.I. _____ Citizenship/Immigration Status _____

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any)(mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions)

Signature of Employer or Authorized Representative _____ Today's Date (mm/dd/yyyy) _____ Title of Employer or Authorized Representative _____

Last Name of Employer or Authorized Representative _____ First Name of Employer or Authorized Representative _____ Employer's Business or Organization Name _____

Employer's Business or Organization Address (Street Number and Name) _____ City or Town _____ State _____ ZIP Code _____

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) _____ First Name (Given Name) _____ Middle Initial _____
 B. Date of Rehire (if applicable) Date (mm/dd/yyyy) _____

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title _____ Document Number _____ Expiration Date (if any) (mm/dd/yyyy) _____

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative _____ Today's Date (mm/dd/yyyy) _____ Name of Employer or Authorized Representative _____



I-9 Common Problem Areas

- Check box for citizenship
- Sign form
- One document from list A OR One from list B AND one from list C
- Supervisor is required to complete certification area

STUDENT PAYROLL AUTHORIZATION

IMPORTANT NOTICE: Students are not to start work until all forms listed below are submitted to the Business Office. All student employees must have a U.S. Social Security number before being placed on payroll. New international students must report to Business Services prior to beginning work.

Student payroll processing:

- Supervisor verifies student is currently enrolled and eligible to work.
- Supervisor and student complete a *Student Payroll Authorization* form and submit to Business Services.
- New payroll students must complete and submit the *I-9 Employment Eligibility Verification & the W-4 Employee Withholding Allowance Certificate*.
- Students sign up for Direct Deposit through their e-services account online.
- If all compliance requirements are met, supervisors can view the student's information online under Student Payroll Supervisor
- Students enter time worked online through their e-services account.
- Students are limited to 20 hours/week during the academic year.
- PSEO students are not eligible for student payroll.

CHARGE TO:

<input type="checkbox"/> Regular Payroll \$ _____ Regular Payroll Award Account # _____ (Regular & Work Study)	OR	<input type="checkbox"/> Work Study (Fed or State) \$ _____ Total Work Study Payroll Award \$ _____ \$ _____ Fall Half Spring Half
_____ agrees to work in _____ Department Student Name (Please Print – First & Last) Mustang ID # Department		
_____ from _____ to _____ at the rate of \$ _____ per hour. Department Phone Beginning Date Ending Date		

If I have a court-ordered child support or medical support obligations which are required by law to be withheld from my income OR if I am court-ordered to provide health and dental insurance coverage for my dependents, I will bring a copy of said orders to Business Services and give proper notification to Business Services. I am aware the *Student Employee Handbook* is available on the *SMSU Business Services/Student Payroll website*.

Student's State of Permanent Residence: _____ Student's Signature _____

_____ Supervisor Signature _____ Supervisor Name (Please Print) _____ Supervisor Mustang ID Number _____ Department Chairperson Signature	For Payroll use Only: <input type="checkbox"/> W-4 & I-9 <input type="checkbox"/> Direct Deposit Routing ID: _____ Authorization Number: _____ _____ Financial Aid Business Services
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Submit completed form to Business Services. Keep a copy for your files. A copy will not be returned to Department.



Student Payroll Authorization

- Student must read the court-ordered child support question, fill in their state and sign the form.
- Student, supervisor & department chairperson must sign form



Payroll Process

- The student must complete required forms and the staff person should look through and verify they have completed everything. If something is missing, the student must write on the form, not the staff person.
- Business Services will not accept any W-4 forms that have corrections or information that has been whited out.
- If a student has a question on what they should claim on the W-4, they should talk to their parents or their tax advisor. Do not give advice.
- Once their paperwork has been processed by Business Services, they will be able to log into E-Timesheet to enter and verify hours worked.



Payroll Process

- E-Timesheet approval is due by the end of the day on the Wednesday after the pay period ends on Tuesday.
- Students will be paid through direct deposit on Friday – ten days after the pay period ends (same as SMSU employee payroll). Pay advices may be viewed or printed through E-Services.



Graduate Assistants

- GA's are paid \$8,000 (\$4,000 for fall and \$4,000 for spring semester)
- If they are authorized to work in the summer, \$2,000 is the summer pay
- They have a maximum of 36 total credits for the 2 years they are a GA.



Graduate Assistants

- If a GA starts in the fall, they have 18 credits to use between fall, spring, and summer, then the same for year two.
- If they start in the spring, they have 12 credits to use between spring and summer, then 18 credits for the following year, then 6 credits for the last fall.
- If they start in the summer, they have 6 credits to use for summer, then 18 credits for the following year, then 12 credits for the last fall and spring.



Graduate Assistants

If a GA is taking summer courses, but won't be employed in the summer, they need to register and complete the tuition waiver paperwork by end of March so that taxes can be taken out ahead of time.

If after April 1, they can take summer courses, but will have to pay themselves because a tuition waiver won't be available.



Student Payroll Contacts

- Leia Schmidt (6386)
- Carol Bossuyt (7156)



Financial Aid Contacts

- Jane Larsen (6281)
 - Work Study Award Amounts
 - Increases/Decreases to Work Study Amounts
- Bridget Arkell (7361)
- David Vikander (6448)
 - Work Study Department Allocations