



PAYROLL PROCESSING NEWSLETTER

January 16, 2009

For Pay period: 01/11/09 – 01/24/09 Paid 02/06/09

Items of Interest:

2008 W-2 Forms: The 2008 W-2 forms were placed in the mail by the State of Kansas, Topeka on 1/06/09. Below is a link to a guide that helps explain how each box on the W-2 form is derived. The guide defines what items must be added (+) or subtracted (-) to arrive at the amounts shown on the W-2 form. Please post and share with your employees <http://www.da.ks.gov/ar/infocirc/fy2009/09-P-018AW-2WageTaxStmentCalc.xls>

Note - Deductions for mandatory TSA deductions are not reflected separately on the W-2 form, as the IRS does not require these be reported. These have reduced the State and Federal taxable gross amounts by the amount of the contributions as required by law.

Original W-2 and Duplicate forms with a foreign mailing address: Documents with a foreign mailing address will be sent to the KU Payroll office. Payroll will contact the employee and the department to have pick up form from our office.

Duplicate W-2 forms for 2008: No duplicate W-2s can be issued until Jan. 22, 2009 per the State of Kansas. Employees will first need to contact the KU Payroll Office to inquire if the missing W-2 has been returned due to undeliverable address. In the event the original was destroyed or lost, the employee will be instructed to go to the Payroll website and follow the link on the homepage to the State of Kansas Self Service page <https://sharp.ks.gov/psp/ESS/>

Employees who have been terminated greater than 30 days will need to contact KU Payroll Services to request the duplicate (<mailto:payroll@ku.edu>) . The State Self-Service option will not work for these ex-employees.

Students/Social Security Tax Withholding: Beginning with the 1/11/09-1/24/09 pay period, student employees who are not enrolled in the minimum required hours for the Spring semester 2009 will be charged Social Security and FICA taxes. F1 and J1 Visa holders would be the exception to this rule.

Student Employee Paychecks: beginning Feb 2, 2009, Student employee paper paychecks will be disbursed in room 23, Strong Hall, Bursar's Office, MTWF 8:10 am - 4:00 pm and Th 9:40 am - 4:00 pm.

Please inform your students of this change and that after Feb. 2nd checks will no longer be available in Carruth. The paychecks for the 1/23/09 on-cycle (regular) will be the last paychecks at the Carruth location; after Feb 1 ALL paper checks will be moved to Bursar's Strong Hall location.

If a student has a question with their paycheck the departmental PRS should be first to assist and Payroll staff remain available to help as well.

Reminders:

2009 Employee Tax Forms: The IRS has released the 2009 Form W-4, Employee's Withholding Allowance Certificate. IRS regulations require a new W-4 be filed for employees wanting to continue to claim exemption from withholding in 2008. IRS regulations continue to require employees claiming exempt status from federal tax withholding (for income earned in the United States) to file a new W-4 form annually. Employees are eligible for the exempt status if the following criteria are met:

1) the employee had no income tax liability in the previous years, **and**

2) the employee anticipates no income tax liability in the upcoming year. The form is located on our website at the following link: http://www.payroll.ku.edu/documents/fw4_2009.pdf

For Earned Income Credit, the 2009 W-5 Form is available at: http://www.payroll.ku.edu/documents/fw5_2009.pdf

Student Employee Query: Payroll office has sent a query of all current student hourly appointments to departments. Please review this query current employment status and return to Payroll office with notations of terminations and FTE changes before 1/15/09; the first day of Spring 2009 classes.