

Helpful Information in Completing Payroll Forms

Dear Student Employee:

All student employees beginning employment are required (unless otherwise indicated) to complete the following payroll forms in order to assure timely and accurate payroll withholdings. The information presented below can also be used by continuing student employees who need to update one or more payroll documents during their employment. Please review each of the items listed below. Should you have additional questions that are not addressed within this document, please contact the Payroll Office by:

E-mail: Payroll@messiah.edu
Phone: x.2900
Office: Old Main 109 (1st Floor, Business Office)
Fax: 717-691-2315
Mail: Payroll Office, PO Box 3011, One College Avenue, PA 17027

Form I-9 (*Employment Eligibility Verification*)

All student employees must complete this form, **in person**, in the Payroll Office or in designated hiring departments, if instructed.

Employees may complete the I-9 form prior to the first day of work, as long as the employee has been offered and accepted a job assignment. Section 1 of the I-9 form must be completed by no later than the first day of employment. The address reported in Section 1 should be the employee's current address. Student employees should use their home address and international student employees may use the address for their United States residential address. Employees have until the end of the third **work** day to provide documents to verify employment eligibility for Section 2 of the I-9 form. For employees working less than three (3) days in the assignment, both Section 1 and Section 2 must be completed on the first day of employment.

Employees who suspect that they will not have documentation to complete the form within the required time period should contact the supervisor to discuss a possible adjustment in the start of the work assignment. Failure to have a completed I-9 form within three (3) working days will result in the employee being unable to continue work until the I-9 form has been completed.

Based on the documents provided to verify initial employment eligibility, the need may arise for the student to re-verify employment eligibility. Re-verification would be needed upon the expiration of a List A and/or List C document that confirms work eligibility.

More information on the I-9 form can be found at: <http://www.uscis.gov/>.

Form W-4 (*Employee Allowance Withholding Certificate*)

The federal Form W-4 is a required form for calculating federal tax withholding. The form includes optional worksheets and instructions for the employee's use only. Only the section below the dotted line on page 1 is required to be completed and submitted to the Payroll Office.

Some instructions to assist in completing the W-4 include:

- **Box 1**
 - Non-resident Alien students → use the address that you will receive mail while in the United States
 - U.S. Citizens & Resident Alien students → use your home address and not your College address.
- **Box 2**
 - Non-resident Alien students → who do not have a social security number should contact the Payroll Office for instructions on obtaining one
- **Box 3**
 - Non-resident Alien students → must check "single" regardless of your actual marital status unless you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or if you are a U.S. National
- **Box 5**
 - Non-resident Alien students → may indicate only '0' or '1' unless you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or if you are a U.S. National
- **Box 6**
 - Non-resident Alien students → must write 'NRA' on the dotted line
- **Box 7**
 - Non-resident Alien students → skip
 - U.S. Citizens & Resident Alien students → typically left blank. May claim exemption only if **all four** of the following are true, as listed in box 7 and in the instructions for box 7 on the Form W-4 document:
 - Last year you did not pay federal income tax (or received a full refund)

- You expect a full refund this year
- You are NOT claimed as a dependent on another person's tax forms
- You are NOT going to make more than \$300 in interest or dividends
- **Sign**
 - Sign and date the form
- **Box 8,9,10**
 - Skip

More information on the W-4 form can be found at <http://www.irs.gov>.

Residency Information Form

The Residency Information Form is a required form for calculating local tax withholding. Local tax withholding is based on an employee's permanent residence. In the case of most students, this would be the student's "home" residence and not their Messiah College address. For local tax withholding purposes, international students should specify the United States address to which mail will be delivered while in the United States, rather than an international address.

More information on the Residency Information form can be found at: <http://www.westab.org>.

Direct Deposit Authorization Form (optional)

Direct Deposit is optional, but is highly recommended. When submitting the Direct Deposit Authorization Form, if depositing to a checking account, please be sure to include a voided check (i.e., blank, unsigned check with VOID written across it in large letters). If the direct deposit is to a savings account, please include a direct deposit slip, account card, or other notification from the bank on bank letterhead that includes the bank name, account number, and the bank ABA transit (routing) number.

Currently, over 75% of Messiah student employees are paid via direct deposit. These students will:

- ✓ not have their check get lost in the mail
- ✓ have immediate access to pay
- ✓ not have a delay in receiving pay when away from campus for the summer or for breaks
- ✓ avoid check replacement fees for lost checks

There are many area banks, including one on the 1st floor of the Eisenhower Campus Center.

Local Services Tax-Exemption Certificate (optional)

The Local Services Tax is a \$52 annual tax which is withheld in equal installments over the *maximum* number of pays an employee would be eligible to receive pay in a calendar year. If you qualify for one of the allowable exemptions identified on the certificate, please provide the Payroll Office **AND** the West Shore Tax Bureau with a Local Services Tax – Exemption Certificate form. Student employees **who did not work in Upper Allen Township in the prior tax year, have no other job in Upper Allen Township in the current tax year, and who will earn less than \$12,000 in Upper Allen Township during the current tax year** may replace the last pay stub or prior-year W-2 requirement for wages earned in Upper Allen Township with a letter, available upon request in the Payroll Office. Employees may be eligible for a refund of withholding at the end of the calendar year if there is a duplication of payment, more than the annual limit was withheld, the employee meets the low-income exemption test, or other reasons outlined on the Local Services Tax – Refund Application form.

More information on the Local Services Tax can be found at: <http://www.westab.org>.