

## Tax Withholding

The university is required to withhold tax and to report taxable income according to the requirements of federal, state, and local government agencies and the Social Security Administration. All employees are required to complete appropriate tax information forms prior to inclusion in the payroll system. Revised tax forms are required whenever the employee's tax status, geographical location of employment, or number of allowable exemptions changes. Forms are available in the Office of Human Resources or on the web at <a href="http://www.jcu.edu/fas/hrforms.htm">http://www.jcu.edu/fas/hrforms.htm</a>.

Current and year-to-date tax totals are shown on each pay stub. Calendar year totals are provided on Form W-2 and issued to employees in January of the subsequent year. Contact the Payroll Office for additional information.

Revised Date: 03/10/2006