

# Tax Withholding

<b>Approved by:</b> Payroll <b>Responsible Official:</b> Payroll Manager (918) 444-2036	<b>History:</b> Revised – April 21, 2015 <b>Related Policies:</b> <b>Additional References:</b> <a href="#">W-4 Form</a>
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## PROCEDURE(S)

### GENERAL

All individuals paid through the University payroll system must have a [Form W-4](#) on file regardless of the type of work performed. A copy of the Social Security card must be provided before the individual can be paid. The necessary forms are completed when the employee participates in the Employee Orientation program through Human Resources. Student employees will complete payroll enrollment forms in their divisions.

Employees who do not have a Social Security card must go to a Social Security Office to apply for one. The receipt provided by the Social Security Office may be submitted to the Payroll Office to be used until the actual card is received. The local office is located in Muskogee, OK.

Changes to W-4s are processed on the next available payroll.

The University is required to withhold certain federal and state taxes.