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**SUBJECT: W4, I9, BENEFICIARY DESIGNATION, VOLUNTARY DEDUCTIONS, PAYROLL  
OPTIONS, W2 (ALL EMPLOYEES)**

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**1.0 PURPOSE**

- 1.1. The Human Resources Office and the Payroll Office are responsible for ensuring compliance with a variety of state and federal laws regarding employee pay and onboarding.
- 1.2. This policy establishes the methods under which the College collects the necessary forms to comply with those laws.

**2.0 DEFINITIONS**

- 2.1.

**3.0 POLICY**

- 3.1. Employees are required to complete a Form W-4 when first employed. They must also complete a new Form W-4 when changes to their personal or financial situation would change the entries on the form. W-4 forms are available through Human Resources.
- 3.2. The Human Resource Office is required by federal law to verify eligibility to work for all new employees before they have worked more than three days. The College uses the Immigration and Naturalization (i-9) form to complete this verification
  - 3.2.1. In order to avoid any violations of federal law, new employees cannot perform work at the College until the hiring department has confirmed with the Human Resource Office that the I-9 form has been completed.
  - 3.2.2. Failure to comply with the above may be cause for termination of the new employee.
  - 3.2.3. I-9 forms must be completed at the Human Resource Office or Payroll Office before any new employee can be entered in the payroll system.
  - 3.2.4. All I-9 forms will be kept by the Human Resource Office.
- 3.3. Changes in voluntary deductions must be made on the appropriate form through the Human Resource or Payroll Offices.
- 3.4. Wage Distribution
  - 3.4.1. Payroll funds will be available on payday.
  - 3.4.2. All employees are required to participate in direct deposit
    - 3.4.2.1. Deposits may be made to any bank or credit union checking or savings account.

- 3.4.2.2. The number of deposits is limited to three accounts.
  - 3.4.2.3. An employee can deposit a dollar amount or a percentage of each paycheck to each account.
  - 3.4.2.4. An employee who does not complete the payroll direct deposit sign up process either online or by submitting direct deposit paperwork in time for their first paycheck will cause a paper check to be printed. The paper check will be mailed on the check run following payday to the employee's permanent mailing address through the United States Postal Service (USPS).
- 3.5. Each employee receives a W-2 Form (statement of earnings and the amount of federal and state income tax deducted for the previous calendar year) during the month of January. Forms will be mailed to the employee's home address unless picked up personally through the Payroll Offices, or the employee has chosen to print the W2 off electronically.
  - 3.6. The Human Resources Office and the Payroll Office will maintain procedures necessary to comply with this policy