

# Procedure No. 420.1

Area: Finance

Adopted: February 3, 2017

Revisions Adopted:

*Original signature is on file in  
Administration & Finance*

Certified by \_\_\_\_\_  
Dr. Cynthia Jackson-Hammond  
University President

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## **SUBJECT: Employees Payroll – Withholdings and Deductions**

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Mandatory withholdings include:

- Federal and state income taxes (based on an individual's W-4 filing status)
- Social Security taxes
- Medicare taxes
- PERS/STRS/etc.

If an employee needs to change any information on federal withholdings, s/he can submit changes electronically through the payroll portal (MyCSU). Routine questions about voluntary tax deductions may be directed to Human Resources. Advice on tax withholding strategies, however, should be discussed with a personal accountant or financial planner/advisor.

### PAYMENT OF PAYROLL WITHHOLDINGS

Payments of federal and state employee withholdings and employer portion of taxes are made by wire transfer to the bank. A confirmation number for payment is documented and filed. An employee's municipal and school district income tax withholdings are prepared and submitted to an AP Clerk for payment. Most of these are paid monthly through the online Ohio Business Gateway Portal. All of these withholdings are reviewed and reconciled before payment is made. Reconciliation is performed based on payroll reports and Banner withholding reports.