

## **PROCEDURES: 420.2**

**Area: Finance**

Adapted: February 03, 2017

*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

If employees need to change any information on federal withholdings, they can submit changes electronically through the payroll portal (MyCSU). Routine questions about tax voluntary deductions may be directed to Human Recourses. 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 withholding and employer portion of taxes are made by the Payroll Specialist through electronic funds transfer system (EFT). A confirmation number for payment is documented and filed. Vouchers for 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 Ohio Business Gateway Portal online. All these withholdings are reviewed and reconciled by the Payroll Specialist before payment is made. Reconciliation is performed based on Banner withholding reports.