Payroll Tax Withholding
Published on Policies (https://www.brown.edu/about/administration/policies)

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**Introduction**
This policy states Brown University’s compliance with Federal and State tax laws.

**Policy Statement**
In processing its payroll and deducting taxes, Brown University is directed and guided by the Internal Revenue Service (IRS), Social Security Administration (SSA), and state and local government rules and regulations.

Employees who are US residents are required to complete their Form W4, Employees Withholding Allowance Certificate, so that Brown can withhold the correct federal and state income tax. Employees who do not complete Form W4 will have federal and state income taxes withheld at the maximum rate. Federal Form W4 is online in [Workday](https://www.brown.edu/about/administration/policies). State W4 forms are available online or in the Payroll Office.

Foreign Nationals: Employees and students who are foreign nationals must contact the Office of International Student Scholar Services (OISSS) to obtain instructions on how to enter their residency and visa information into the University’s foreign national tax system so that the University can accurately assess and calculate potential tax obligations.

Brown University does not provide tax advice to employees. Please contact the IRS, SSA, State of Rhode Island, or your personal tax advisor for professional tax advice.

**Responsibilities**
Employee: The employee is responsible for completing the Federal W4 in Workday and for submitting the State W4 form (currently a paper form) to the Payroll Office.

Foreign Nationals: Foreign Nationals are required to provide the University with residency and visa information so that the University can assess and calculate potential tax obligations.

**Forms/Instructions**
Federal Tax Withholding (job aid)
State of RI Payroll Tax Withholding Form

**Frequently Asked Questions**

**Can the Payroll Office offer tax guidance?**
The Payroll Office cannot offer tax guidance to Brown employees or students. This information may be obtained from an accountant or tax professional or by researching the IRS documentation found at [http://www.irs.gov](http://www.irs.gov)

**How do I change the amount of Federal and State taxes that are withheld from my pay check?**
The Federal Form W-4 is used to determine the amount of Federal taxes withheld from each check. To complete this form in Workday, click on the "Pay" worklet, then Withholding Elections. The W-4 form must also be used in the case of claiming an exemption from having any taxes withheld (normally students). However, when claiming "exempt", it is necessary to re-file this form each calendar year before February 15th. Your W-4 form may be changed at any time during the year.

State of Rhode Island taxes are withheld based upon a tax table published by the State. Complete a State of RI W4 form to change the amount of State taxes withheld from your paycheck. The form can be accessed on the [Controller's Office Forms Page](https://www.brown.edu/about/administration/policies) under Payroll.

**What is a W4 Form?**
The W4 form is an IRS form that tells an employer how many withholding allowances to use when
calculating and withholding federal income tax from an employee’s pay. A W4 form includes detailed instructions, and a worksheet to help the employee figure his/her correct number of withholding allowances. Consider completing a new W4 form whenever your personal or financial situation changes.

**Does RI have a separate W4 form?**
The State of RI does have a W4 form. It may be accessed from the Controller's Office Forms Page under Payroll.

**What happens if I didn't submit a W4 form?**
Your taxation status will default to Single with zero allowances.

**How often can I change my W4?**
The W4 form can be changed as many times throughout the year as you find necessary. Submitted changes via Workday will take effect immediately. State changes will take effect when the Payroll Office receives the paper W4 form.

**How many tax allowances can I claim?**
The Payroll Office, Human Resources, and Benefits Staff are not permitted to assist you in determining the number of allowance you can claim. Please consult a tax professional or access further information on the IRS website (www.IRS.Gov.)

Policy Owner: Approved by Assistant Vice President and University Controller

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Revision Date: Fri, 2015-08-21 13:05

Source URL (retrieved on 2018-Apr 20):
https://www.brown.edu/about/administration/policies/node/206