

Classified Staff Taxes ^[1]

In processing its payroll and deducting taxes, the University of Colorado is directed and guided by Internal Revenue Service (IRS), Social Security Administration (SSA), State of Colorado and local government rules and regulations. The Quick Links below provide general information, forms, and policies related to taxes.

ES does not provide tax advice to employees. Please contact the IRS, SSA, State of Colorado, or local government directly for professional tax advice. See the following legal disclaimer related to use of these links:

Annual Tax Reminders

- Check your pay advice and confirm that **the spelling and format of your name** matches *exactly* the spelling on your Social Security card. Notify your department if this information is incorrect.
- Please also confirm your **mailing address**. This will help ensure you receive your W-2 and other important payroll and benefit information as soon as it's available to be mailed. Change your address in [the employee portal](#) ^[2] (select Personal Information > Personal Profile).
- Employees with **tax-exempt status** for 2015 will be notified directly of 2016 renewal procedures by mail.
- The 2016 **Social Security wage base** is \$118,500, and the Social Security withholding maximum is \$7,347. If your 2015 tax contributions have stopped due to meeting the 2015 maximum, deductions will resume on Jan . 1, 2016. No maximum applies for Medicare taxes.
- Employee Services will notify employees when the IRS releases **the 2016 version of form W-4**. Check the [Employee Services home page](#) ^[3] beginning the second week of December.
- **The federal supplemental tax rate** remains at 25 percent (39.6% for more than \$1 million).
- **The Colorado supplemental tax rate** remains at 4.63 percent.
- The **employee Medicare tax rate** is 2.35 percent on wages more than \$200,000 in a year. The over-withholding and under-withholding of Medicare for employees will be reconciled when they file their personal tax returns.

Note: Medicare and Social Security taxes are flat taxes and are not dependent on filing status. Employers must withhold a 0.9% Additional Medicare Tax on wages exceeding \$200,000 in a calendar year, regardless of filing status.

- Employee Services will mail **the 2014 Form 1042-S** to international employees by March 15, 2015, as required under the tax code. (These tax forms are *not* available online at this time.)
- Employee Services will mail **2015 W-2s** by Jan. 31, 2015, as required. Look for a news article to be posted on the Employee Services homepage. Reissued copies of 2015 W-2s will be available starting Feb. 13, 2016. Again, ensure you receive receipt your original W-2—and avoid any mailing delays— by reviewing and, if necessary, updating your address in [the employee portal](#) ^[4]. If you are a former employee and no longer have portal access, please complete the [Address/Phone/Email Change form](#) ^[5]. If you are a student, you must update your address on the student and employee portal.

Please contact a payroll counselor at 303-860-4200, option 2, if you have any questions.

Tax Forms

The list below includes the most commonly used Federal, state and local tax forms for employees. Employees in need of tax advice are encouraged to contact the IRS directly, or their tax accountant or legal advisor.

Employee Services does not employ personal tax advisors, and staff is not authorized to provide tax advice.

FORMS	INSTRUCTIONS
W-4 ^[6] W-4 Instructions ^[7]	All employees must fill out the W-4 Employee's Withholding Allowance Certificate in order to work. Per IRS regulations, if an employee does not submit a valid W-4 upon initial employment, the employer (University of Colorado) must withhold federal taxes at the Single and Zero rate. The state of Colorado withholding rate will be the same as the federal rate.
W-2 Reissue Request Reissue Policy (currently unavailable)	The W-2 Reissue Request should be used if you have not received your W-2 tax information for filing purposes, or if you have lost it and need a replacement. See the W-2 Reissue Policy for additional information.
W-2 & Pay Advice Comparison ^[8]	To further understand how the information on your pay advice is translated into W-2 data, see the W-2 Pay Advice Comparison .
W-9 ^[9]	The W-9 Request for Taxpayer Identification Number and Certification, is used to process payments to be received by a deceased employee's beneficiary or estate.
Request for Exemption from the City and County of Denver Occupational Privilege Tax ^[10]	The Request for Exemption from the City and County of Denver Occupational Privilege Tax form allows CU employees whose primary employer already withholds this tax to request exemption from this deduction. For additional information about this local tax, please visit the City and County of Denver ^[11] website.
Request for Exemption from the City of Aurora Occupational Privilege Tax ^[10]	The Request for Exemption from the City of Aurora Occupational Privilege Tax form allows CU employees whose primary employer already withholds this tax to request exemption from this deduction. For additional information about this local tax, please visit the City of Aurora ^[12] occupational tax website.
Additional Federal/State Tax Withholding Request ^[13]	Employees may request that additional federal and state taxes be withheld in whole flat dollar amounts by submitting the appropriate form to ES. This withholding is in addition to the withholding based upon your W-4.

<u>Additional Federal/State Tax Withholding Cancellation</u> ^[13]	Employees may cancel their previously requested additional federal or state withholding by completing this form and submitting it to Employee Services.
<u>Exemption from State of Colorado Withholding</u> ^[14]	The Exemption from State of Colorado Withholding form allows eligible employees to request exemption from state tax withholding. Eligibility is limited to those individuals whose university employment is in another state throughout the calendar year. To qualify for exemption no service may be performed within the State of Colorado, nor may you reside in the state of Colorado.
<u>Request for Student Retirement (TIAA)/ Medicare Tax Refund</u> ^[15]	Before student enrollment census date, students withheld for student retirement in error can request a refund by completing this form. Fill it out as detailed as possible and present it to your department's payroll liaison to complete and forward to Employee Services. For additional information, which includes the Student Retirement Fact Sheet and Student Retirement Plan Policy, please review the Employee Services <u>Student Retirement</u> ^[16] Web page.

To find due dates for forms and transactions see the Employee Payroll Due Date Schedule and/or Payroll Production Calendars ^[17].

Disclaimer: Neither Employee Services nor any of its employees make any warranty, expressed or implied, nor does either assume any legal liability for the accuracy, completeness or usefulness of any information linked to or from this site.

Resources

- Additional Tax Withholding ^[13]
- Exemption from Denver Head Tax ^[10]
- Exemption from Aurora Head Tax ^[10]
- Exemption from state of Colorado Income Tax ^[14]
- W-2 Reissue Request Form ^[18]
- Internal Revenue Service ^[19]
- IRS Tax Calculator ^[20]
- 2016 Tax Calculator worksheet ^[21]
- Social Security Administration ^[22]
- W-4 Form ^[6]
- W-4 Instructions ^[7]
- W-9 ^[9]
- Student Retirement/Medicare Tax Refund Request ^[23]
- Tax Reference for International Visitors ^[24]
- Social Security Administration Delays in Social Security Number Issuance to International Employees ^[25]

Groups audience:
Employee Services

Source URL: <https://www.cu.edu/employee-services/classified-staff-taxes>

Links

- [1] <https://www.cu.edu/employee-services/classified-staff-taxes>
- [2] <https://my.cu.edu/>
- [3] <https://www.cu.edu/employeeservices>
- [4] <https://my.cu.edu>
- [5] https://www.cu.edu/sites/default/files/policies/docs/Addy-Phone-Email-Change-Former_13.08.23node%20940.xls
- [6] <https://www.cu.edu/doc/2017-w4-formpdf>
- [7] <https://www.cu.edu/docs/w-4-instructions>
- [8] <https://www.cu.edu/file/w2-pay-advice-xls>
- [9] <https://www.cu.edu/docs/w-9-es-business-estate-claims>
- [10] <https://www.cu.edu/docs/request-exemption-local-city-occupational-privilege-tax-opt>
- [11] <https://www.denvergov.org/Portals/571/documents/TaxGuide/Occupational%20Privilege%20Tax.htm>
- [12] <https://www.auroragov.org/DoingBusiness/SmallBusinessResources/index.htm>
- [13] <https://www.cu.edu/docs/add-or-cancel-colorado-tax-withholding-form>
- [14] <https://www.cu.edu/node/2031>
- [15] https://www.cu.edu/sites/default/files/policies/docs/StudentRetirement-Medicare-tax-Refund%20revised_13.08.23Node%201008.pdf
- [16] <https://www.cu.edu/employee-services/policies/employment-groups>
- [17] <https://www.cu.edu/employee-services/skillssoft/payroll-production-calendars>
- [18] <https://www.cu.edu/docs/w-21042-s-reissue-request-form>
- [19] <https://www.irs.gov/>
- [20] <https://www.irs.gov/individuals/irs-withholding-calculator>
- [21] <https://www.cu.edu/doc/tax-calculator.xls>
- [22] <http://www.socialsecurity.gov/>
- [23] <https://www.cu.edu/docs/student-retirement-medicare-tax-refund>
- [24] <https://www.cu.edu/docs/tax-reference-international-visitors>
- [25] <https://www.cu.edu/employee-services/policies/social-security-administration-delays-social-security-number-issuance>