University 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:

Employee Services Legal Disclaimer

There are several pages and sites accessible from the Employee Services website that our team does not maintain, and we are not responsible for their availability or content. The following disclaimer is applicable in all such instances and without exception:

Employee Services has provided a link to this site because it has information that may be of interest to the public. Employee Services does not necessarily endorse the views, facts, products, processes, services, producers or providers presented on the site. In addition, neither Employee Services, nor any of its employees, makes any warranty, express or implied, or assumes any legal liability, for the accuracy, completeness or usefulness of any information linked to from this site.

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.**

<table>
<thead>
<tr>
<th>FORMS</th>
<th>INSTRUCTIONS</th>
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<tbody>
<tr>
<td>W-4 Instructions</td>
<td>All employees must fill out the <strong>W-4</strong> Employee’s Withholding Allowance Certificate in the employee portal 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.</td>
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<tr>
<td>W-2 Reissue Request Policy (Currently being updated) and W-2 Reissue Request Form</td>
<td>The <strong>W-2 Reissue Request</strong> should be used only to request W-2 forms from previous tax years, as early as 2013.</td>
</tr>
<tr>
<td>W-2 &amp; Pay Advice Comparison</td>
<td>To further understand how the information on your pay advice is translated into W-2 data, see the <strong>W-2 Pay Advice Comparison</strong>.</td>
</tr>
<tr>
<td>W-9</td>
<td>The <strong>W-9</strong> Request for Taxpayer Identification Number and Certification, is used to process payments to be received by a deceased employee’s beneficiary or estate.</td>
</tr>
<tr>
<td>Request for Exemption from the City and County of Denver Occupational Privilege Tax</td>
<td>The <strong>Request for Exemption from the City and County of Denver Occupational Privilege Tax</strong> 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 <a href="http://www.denvergov.org">City and County of Denver</a> website.</td>
</tr>
<tr>
<td>Request for Exemption from the City of Aurora Occupational Privilege Tax</td>
<td>The <strong>Request for Exemption from the City of Aurora Occupational Privilege Tax</strong> 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 <a href="http://www.denvergov.org">City of Aurora</a> occupational tax website.</td>
</tr>
<tr>
<td>Topic</td>
<td>Description</td>
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<tr>
<td>Additional Federal/State Tax Withholding Request</td>
<td>Employees may request that <strong>additional federal and state taxes</strong> 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.</td>
</tr>
<tr>
<td>Additional Federal/State Tax Withholding Cancelation</td>
<td>Employees may <strong>cancel</strong> their previously requested <strong>additional federal or state withholding</strong> by completing this form and submitting it to Employee Services.</td>
</tr>
<tr>
<td>Exemption from State of Colorado Withholding</td>
<td>The <strong>Exemption from State of Colorado Withholding</strong> 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.</td>
</tr>
<tr>
<td>Request for Student Retirement (TIAA)/Medicare Tax Refund</td>
<td>Before student enrollment census date, students withheld for <strong>student retirement</strong> in error can request a <strong>refund</strong> 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 Student Retirement [15] Web page.</td>
</tr>
</tbody>
</table>

To find due dates for forms and transactions see the Employee Payroll Due Date Schedule and/or Payroll Production Calendars [16].

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**Imputed Income**

**Center for Medicare & Medicaid Social Security Number Mandate**
The Center for Medicare & Medicaid Services requires Employee Services to have a Social Security number on file for all medical and/or dental participants. To ensure your dependents are covered, you must provide this information.

If you are enrolling a newborn child, contact a benefits counselor to discuss how to do so in a timely matter, and also provide this necessary information to our office. If you wish to cover dependents on your benefits plans who are not eligible for a Social Security number, contact a benefits counselor for instructions on how to enroll your dependents.

**Federal Tax Dependency for Health Coverage Purposes**

If you are enrolling your same-gender domestic partner (SGDP) and/or your SGDP's children, you must identify whether they are qualified or non-qualified federal tax dependents for health coverage purposes. They are qualified federal tax dependents for health coverage purposes if they meet one of the following definitions:

A "qualifying child" is an individual who:

- is a child of the taxpayer; including an adopted child or an eligible foster child (one who is placed with the employee by an authorized placement agency or by judgment, decree, or other order of court) or a stepchild; and
- has the same principal place of residence as the taxpayer for more than one-half of the calendar year; and
- has not (other than in the case of total disability) yet reached age 19 by the end of the calendar year (age 24 if a full-time student for at least five months); and
- has not provided over one-half of such individual's own support for the calendar year.

A "qualifying relative" is an individual who:

- is not your qualifying child or the qualifying child of any other taxpayer; and
- is either related to you, or is a non-relative with the same principal place of abode for the year who is a member of your household; and
- who receives more than one-half of his or her support from you for the calendar year.

An adult child (unmarried, non-student age 19 or older) may be a qualified federal tax dependent for health coverage purposes if he or she meets the definition of a qualifying relative.

A same-gender domestic partner (SGDP) is not a qualified federal tax dependent for health coverage purposes unless he or she meets the definition of a qualifying relative. If your SGDP and your SGDP's children are qualified federal tax dependents for health coverage purposes, you must submit the SGDP Tax Certification of Dependency for Tax Treatment of Medical Benefits.

Your dependents are considered non-qualified federal tax dependents for health coverage purposes if they don't meet one of the above definitions. When enrolling a non-qualified, federal tax dependent for health coverage purposes in a university plan, there are tax consequences, referred to as imputed income, that will be calculated into your taxable income.

Qualified federal tax dependents for health coverage purposes may have claims submitted to
the HealthCare Flexible Spending Account for reimbursement; non-qualified federal tax dependents for health coverage purposes may not.

If you do not indicate your SGDP and his/her children as qualified federal tax dependents for health coverage purposes, they will be considered non-qualified federal tax dependents for health coverage purposes, and you may incur imputed income. However, they will still be covered as long as eligibility documentation is provided.

**NOTE:** Employee Services is unable to assist you in making this determination. The employee must determine if the dependent meets the definition of a federal tax dependent for health coverage purposes. If you are uncertain, please consult a tax adviser.

### Households with two university (or university affiliate) employees and/or retirees

As an eligible participant in university benefit plans:

- You and your dependents cannot be covered as both an employee/retiree and a dependent for any university medical or dental plan.
- Two employee/retiree spouses/same-gender domestic partners (SGDPs) cannot enroll in medical and/or dental coverage for themselves and also be double covered as a dependent on their spouse/partner's medical and/or dental plan.
- An employee may be insured as both an employee and a spouse/SGDP up to a maximum combined optional life insurance benefit of $500,000.
- Each parent employee/retiree may enroll in different plans and may enroll different dependent children under his or her coverage.
- Both parent employee/retirees cannot enroll the same child for medical and/or dental plans.
- A dependent child may be insured by more than one employee for dependent optional life insurance.

### Resources

- Additional Tax Withholding [12]
- Exemption from Denver Head Tax [8]
- Exemption from Aurora Head Tax [8]
- Exemption from state of Colorado Income Tax [13]
- W-2 Reissue Request Form [4]
- Internal Revenue Service [17]
- IRS Tax Calculator [18]
- Social Security Administration [19]
- W-4 Form [20]
- W-4 Instructions [21]
- State W-4 Forms [22]
- W-9 [23]
- Student Retirement/Medicare Tax Refund Request [24]
- Tax Reference for International Visitors [25]
- Social Security Administration Delays in Social Security Number Issuance to International Employees [26]

### Groups audience: