

Florida Atlantic University

Notes for the Employee Payroll Information Statement for 2009

This statement includes a recap of your income from Florida Atlantic University. Contributions made by the University on your behalf are shown. Mandatory deductions, payroll deductions chosen by you, reductions of taxable income chosen by you, and general information which may be of interest to you are presented to aid in evaluating your tax liability. This statement is intended as an informational aid only and is supplied in conjunction with your W-2. The statement does not replace your W-2 and is not to be sent in with your Federal income tax return.

1. Form W-4 claiming "EXEMPT FROM WITHHOLDING" for calendar year 2009 expires on February 16, 2010. If a new Form W-4 is not submitted to the Payroll Office, withholding tax will be computed based upon the marital status of single with zero allowances until a new W-4 is filed.
2. Form W-5 filed to claim advance payment of earned income credit expires at the end of each calendar year. To continue without interruption, a new Form W-5 must be submitted to the Payroll Office before the first payroll is processed for the new calendar year.
3. Excluded Employment forms expire at the end of each calendar year. To continue without interruption, the exemption for nonresident aliens working in the U.S. and U.S. Citizens working outside of the U.S., an Excluded Employment form must be submitted to the Payroll Office before the first payroll is processed for the new calendar year.
4. Social Security tax was computed at 6.2% of the first \$106,800 of income subject to the tax. Medicare tax was computed at 1.45% of the income subject to the tax.
5. The amounts shown for both the employee's contribution and the University's contribution for any deduction, including the University Insurance program, do not include any amount that was not paid by payroll deduction.
6. The University's contributions for PEORP and ORP are set by law and will include all amounts for the health insurance subsidy, disability retirement benefit, and educational and/or administrative fees. Accumulation and return on investment totals for PEORP and ORP are supplied by statement from third party provider companies. These statements should be used to determine actual year to date dollar contributions to PEORP and ORP investment plans. The University's contribution rate was 10.43%, out of which .01% remained in the Optional Retirement Program Trust Fund for program administrative costs.
7. The FAU Foundation has adopted the special accounting period of November 1, 2008 to October 31, 2009 for motor vehicle non-cash fringe benefits paid with Foundation funds. This special accounting period has also been adopted for taxable moving expenses, membership dues and other fringe benefits provided through the Foundation.
8. All monies included as 2009 earnings are based upon the payment date. Each payment dated in 2009 is included in 2009 earnings.
9. If the home address or date of birth is incorrect on this form, the information should be corrected via an e-mail to Processing and Records (HRES@fau.edu).
10. If an employee received any payment during the year under an incorrect social security number, the employee should contact the Payroll Office and provide a copy of their social security card so that the earnings record can be corrected.