

TO: All University Faculty, Staff and Students

FROM: Frances A. Drolette, Vice President and Chief Financial Officer/University Treasurer

DATE: December 4, 2009

SUBJECT: Important Tax Information

### 2010 Tax Withholding Information

#### Changes in Filing Status

Please note that you are required to file a new Form W-4 for the next calendar year if your filing status or number of allowances has changed. Examples of a change in filing status or number of allowances are:

You become divorced or legally separated

Your spouse dies

You were married

There has been a birth or adoption of a child

If you have a change in filing status or allowances, you can complete a new Form W-4 for 2010 via the BUSS at [www.brandeis.edu/humanresources/buss/login.html](http://www.brandeis.edu/humanresources/buss/login.html). Please do not update via the BUSS until January as any changes you make will be effective immediately.

#### Claiming Exempt on Form W-4

Employees, including students, claiming 'exempt' from withholding during calendar year 2009 on their Form W-4 must submit to payroll a new Form W-4 by February 15, 2010 to renew their 'exempt' status. If the Payroll Office does not receive a new completed Form W-4 by February 15, 2010, per IRS regulations, the Payroll Office must begin withholding federal income tax on February 16, 2010 as if the employee is single, with zero withholding allowances. Please note that students do not need to file a Form W-4 for FICA exemption. FICA is not withheld during the academic year for any student. Being a full time student and a dependent does not automatically exempt someone from withholding requirements. Please consult your tax advisor for your particular situation.

#### Claiming Treaty Benefits for 2010

A separate notice is sent to all foreign students, postdoctoral individuals and foreign faculty regarding the claiming of treaty benefits for calendar year 2010. Individuals who have never applied for treaty benefits must complete a Foreign National Information Form. The form is available on the Payroll Office website [www.brandeis.edu/financialaffairs/forms/payroll-forms.html](http://www.brandeis.edu/financialaffairs/forms/payroll-forms.html). Individuals who are currently being paid by Brandeis University and have applied for and received treaty benefits in 2009, should come to the Office of Student Employment on December 8<sup>th</sup> from 2-4, and December 9<sup>th</sup> from 10-12, or anytime between December 10<sup>th</sup> and December 24<sup>th</sup> to the Payroll Office to sign their new forms for 2010. Failure to submit

the required forms and documentation will result in the withholding of taxes beginning on January 1, 2010.

#### Social Security Wage Base and FICA Tax Rate for 2010

The Social Security Wage Base will stay at \$106,800 for 2010 for a maximum Social Security tax of \$6,621.60. In 2010, the social security tax rate of 6.20% remains the same as will the Medicare tax rate of 1.45%.

#### Requests for Duplicate Form W-2 for 2009 and prior years

Original W-2s for 2009 will be mailed, per IRS regulations, by February 1, 2010. Requests for duplicate W-2s for 2009 must be made in writing by completing a “W-2 Request Form”. This form is available on the [Payroll website \(www.brandeis.edu/financialaffairs/forms/payroll-forms.html\)](http://www.brandeis.edu/financialaffairs/forms/payroll-forms.html). In order to protect your privacy and ensure that only you receive the duplicate W-2 copy, we will not fax you a duplicate W-2, nor will we take the request over the telephone. Duplicate W-2s will be produced once a week and either mailed to your home address, or held for pick-up.

#### Verification of Name and Address

Please take a moment to log onto the BUSS [www.brandeis.edu/humanresources/buss/login.html](http://www.brandeis.edu/humanresources/buss/login.html) and verify that the address that appears at the top of your advice in the “General” section is the address that should be used to mail your 2009 W-2. You can update your address information via the BUSS website.