

Before the first paycheck:

1. Complete I-9 Form – This form verifies an individual’s eligibility to work and must be completed by the first day of work; considered past due after 3 days. Contact the Human Resources Office (254.710.2000) for instructions or visit the [New Hires & Onboarding](#) website.
2. The FNIS online questionnaire must be completed in order for the Payroll Office to determine the appropriate tax status:
 - a. E-mail is sent from Payroll_Office@Baylor.edu.
 - b. Look for an e-mail giving you your sign-in link. If you do not receive this e-mail before starting your job, please e-mail Payroll_Office@Baylor.edu to request it.
 - c. Refer to the FNIS user guide for instructions to complete the questionnaire (will be linked to Payroll Website).
3. If necessary, begin SSN application and visit the [Global Engagement](#) website for application requirements.
4. Detailed instructions on the FNIS e-mail.
5. If eligible for treaty, complete/return 8233 after FNIS information is entered and social security number is received. Form will be sent to you by e-mail with detailed instructions on how to claim the treaty exemption. For additional information on Form 8233 along with a list of treaty countries visit the [Form 8233](#) web page in the Payroll Office website.
6. Setup direct deposit:
 - a. Login to [Ignite](#)
Me>Pay>Payment Methods
Edit or Add personal bank account routing and account number and “Save”.
Click on *My Payment Methods>Add Direct deposit* and “Save”.
 - b. See the [Direct Deposit Quick Reference Guide](#) for further instructions on updating your direct deposit information.

When and How Payments are Received:

1. Biweekly Employees
 - a. [Biweekly Payroll Schedule](#)
 - b. All biweekly employees are required to complete a timecard in Ignite in order to report hours worked to the Payroll Office. Biweekly employees should record all hours worked in Ignite on the day work is performed. The biweekly pay period begins on Sunday at 12:00 AM and ends on Saturday at 11:59 PM. Hours are paid on the Friday following the end of the two week pay period.
 - c. Instructions for entering a timecard in Ignite <https://www.baylor.edu/ignite/doc.php/353798.pdf>
2. Monthly Employees
 - a. [Monthly Payroll Schedule](#)
 - b. For Monthly paid employees (example: Faculty, Graduate Assistant) you will be paid on the last business day of the month. If the normal pay date falls on a weekend or a holiday, the pay date will be the last business day prior to the weekend or holiday. Salary is paid current; therefore, pay received on the last day of the month includes salary for the entire previous month. There are 12 monthly pays in a calendar year.

Payroll Taxes:

1. Key terms for United States Payroll Taxes
 - a. IRS – Internal Revenue Service is the government agency that collects income taxes from individual taxpayers and set the guidance for tax withholding.
 - b. Form W-4 - Form W-4 is an Internal Revenue Service tax form completed by an employee in the United States to indicate his or her tax situation to the employer. The W-4 form tells the employer the correct amount of tax to withhold from an employee's paycheck.
 - c. FICA (Federal Insurance Contributions Act) – refers to taxes for Social Security (OASDI) and Medicare. When required, OASDI is withheld at 6.2% and Medicare at 1.45%, for a total tax of 7.65%.
 - d. Tax Treaty - The United States has income tax treaties with certain foreign countries. For nonresident aliens, these treaties can often reduce or eliminate U.S. tax on earned income. Refer to the Payroll Office [website](#) for a current list of countries with tax treaty in effect.
 - e. FIT Withheld – The amount of Federal Income Tax (FIT) withheld on your paycheck. The payslip shows the current and Year to Date (YTD) amounts.
 - f. W-2 – IRS Tax form used to report wages paid to employees and taxes withheld
 - g. 1042-S Form—Tax form that reports Tax Treaty exempt wages, fellowships, non-qualified scholarships
 - h. Resident Alien (RA) – A non US Citizen is considered a resident alien if either the [Green Card Test](#) or the [Substantial Presence Test](#) are satisfied. Please refer to the IRS [website](#) for additional guidance on Resident aliens.
 - i. Non-Resident Alien (NRA) – A non US Citizen who has not satisfied either the [Green Card Test](#) or the [Substantial Presence Test](#). Please refer to the IRS [website](#) for additional guidance for Nonresident aliens.
2. For Non-Resident Alien (NRA) students, the Internal Revenue Service (IRS) has provided guidance regarding income tax withholding ([IRS Notice 1392](#))
3. Based on the IRS Notice 1392, for NRA students there is no need to update the Federal W-4 in Ignite.
4. FICA Tax withholding for NRAs– Once the FNIS questionnaire is complete, FICA taxes will not be withheld for NRA students.
5. FICA Tax withholding for Resident Alien (RA) students - A student employee will be exempt from FICA taxes if the student is enrolled at least half-time, and working less than full time, in accordance with the regulations issued by the Department of Education. Clarification of Half-time enrollment status is provided by the [Office of the Registrar](#). Baylor defines full-time work as 30 hours or more per week.
6. State Income Tax – Texas does not have a state income tax. If an international student has a Home Address or Resident Tax Address in Ignite that is outside of Texas, there may be a requirement to pay state income taxes. Contact the Payroll Office for additional information.

How to Read a Payslip:

1. Quick Reference Guide for [Understanding Your Payslip](#).
2. How to access payslips: Login to Ignite >**Me>Pay>My Payslips**.
3. Tax Treaty – For Non-Resident Aliens, when the annual Tax Treaty limit is exceeded, the International 1036 imputed earnings will be applied to ensure accurate Federal Tax withholding. The tax treaty allows the exclusion of a specified amount of Federal Taxable income. The treaty amount is not tracked on the payslip.
4. International 1036 explained (imputed earnings):
 - a. For Non-Resident Alien (NRA) employees, there is an additional taxable amount (not paid) each pay period used to generate the correct amount of tax withholding in your pay check. This amount is identified as “International 1036” on your payslip and increases your Gross Earnings for tax calculation purposes only. The amount of the International 1036 imputed earnings is based on IRS guidance for withholding adjustments on NRA employees provided in IRS [Publication 15-T](#) (see pages 3, 4).

Annual Income Tax reporting at the end of each year:

1. Depending on employee wages paid, for annual tax filing purposes a W-2 statement and/or 1042-s will be provided by the Payroll Office in order for individuals to file their annual tax return with the IRS:
 - a. **Note:** *if all wages paid were less than or equal to the country treaty exemption limit, a W-2 statement is not generated.*
 - b. W-2 Statements are provided by the Payroll Office no later than January 31st of the following year.
 - c. To access your W-2 Statement, login to [Ignite](#).
 - d. *Me>Pay>Year-End Documents* - Click on the ‘issue date’ to open in PDF.
2. 1042-S Form (Tax form that reports treaty exempt wages, fellowships, non-qualified scholarships) – Mailed out at the end of February by the Payroll Office.
3. 1098-T (summary of qualified tuition payments) – available in BearWeb under your student tab. Contact the [Cashier’s Office](#) for questions.
4. For information regarding how to file income tax using the **SPRINTAX website** after tax forms are received, visit the [Paying Taxes](#) link through the Center for Global Engagement Office website.