

## Instructions to Request an Extension Salary Payment

The IRS does not allow us to send a W2 and a 1099 to the same person for the same time period. Therefore, we need to pay GA students and other Henderson employees who perform work **outside their normal job duties and outside their regular work hours** through payroll.

The Request for Extension Salary Payment form should be completed to pay for work performed by GA students and other Henderson employees but NOT student workers.

Payroll will deduct funds from the account you designate. This budget should include money for the **flat rate fee** you plan to pay and **an additional 7.70% to cover the employer's portion of the required taxes**. The required taxes are Workers Comp, Unemployment, Medicare and Social Security. **It is important to pay for this extra work with a flat rate fee, NOT an hourly fee. In addition, if the employee is a Henderson employee normally scheduled to work 20 hours or more per week, you will need to budget up to 14.0% for the employer's contribution toward retirement.** Retirement contributions are currently 10.0% for TIAA-CREF, 11% for APERS and 14.0% for ATRS.

Time your request for payment to be submitted to Human Resources before the 5<sup>th</sup> of the month. Requests received after the 5<sup>th</sup>, will be paid on the next month's check.

You may break up the payment into installments if needed. **Be sure the employee understands the payment will be paid in the same check as their regular pay and their taxes will be deducted.**

Please obtain the appropriate signatures from the appropriate Director/Chair and Dean. Then send the form to Human Resources to be routed to the Vice President and the President. You may fax the form to Human Resources at 230-5486 or mail to HSU Box 7884.