

Bowling Green State University
BG@100 Information Item
ESC Submission: May 5, 2005

Identification Information:

<i>Reference Number</i>	HCM-030
<i>Functional Area</i>	Payroll
<i>Title</i>	Multiple jobs, single check and taxes

Background Information:

Currently in the legacy system, individual checks are created for each employee's job. Taxes are deducted based on job earnings for that specific job. The system does not aggregate the gross earnings and calculate taxes. Therefore, taxes may be undertaken when checks are processed for each job of the employee. The single check for multiple jobs was a feature of AHRS, however due to many issues it was not fully implemented and maintained.

Information Item:

With the implementation of PeopleSoft, employees with multiple jobs within the **same payroll run** will receive one paycheck. Therefore, taxes are calculated on the combined gross earnings of all jobs which will result in the correct taxes being deducted when looking at the aggregate gross earning.

Although many employees have multiple jobs, student employees are more apt to have multiple jobs paid during the same pay run. Currently, there are about 300-400 students with multiple jobs who may see a difference in the amount of taxes taken out of their paychecks.

Example: An employee with two jobs making 200 dollars for each job and claiming single and one exemption is currently not paying any taxes due to multiple checks.

In PeopleSoft, the employee's aggregate gross wage is 400 dollars and Federal taxes for the same status will be \$18.00 as noted below.*

If the wages are		And the number of withholding allowances claimed is		
At Least	But less	0	1	2
200	205	10	0	0
250	260	15	3	0
400	410	32	18	6
500	520	47	29	16

* <http://www.irs.gov/pulications/p15/10000w42.html>