

LAMAR UNIVERSITY
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

SECTION: Financial Services

AREA: Payroll

Social Security Numbers	MAPP 05.04.05
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I. POLICY

- A. The Lamar University (LU) Payroll Office must collect Social Security numbers for payment of wages to any employee.

II. PURPOSE AND SCOPE

- A. This policy falls under the authority of the United States (U.S.) Code of Federal Regulations § 422, as amended, the Internal Revenue Service (IRS) Publication 15, (Circular E), Employer's Tax Guide, as amended, and other applicable federal laws and regulations; and the Texas Administrative Code Title 1, §55.303 and others, Title 34, and other applicable state laws and regulations.

III. PROCEDURES

- A. In keeping with IRS instructions, an employee's name and Social Security number must be recorded in University records exactly as indicated on the Social Security card issued to the employee by the U.S. government.
- B. An employee who is eligible for a Social Security number but does not have one must apply for a number through the Social Security Administration.
- C. A valid receipt from the Social Security Administration that indicates the name and number that will be printed on the employee's card when received will be sufficient to verify the information until the card has been received by the employee.

IV. REVIEW AND RESPONSIBILITY

Responsible Party: Vice President for Finance and Operations

Review Schedule: Every three years on or before September 1

V. APPROVAL

Jeremy C. Alltop
Vice President for Finance and Operations

07/28/2021
Date

Dr. Jaime R. Taylor
President

07/29/2021
Date

REVISION LOG

Revision Number	Date	Description of Changes
1	05/21/2021	Version created.
	07/29/2021	Version approved by President.