
**LAMAR UNIVERSITY
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES**

SECTION: Financial Services

AREA: Payroll

Social Security Numbers

MAPP 05.04.05

I. POLICY

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

II. PURPOSE AND SCOPE

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.

V. APPROVAL

Jeremy C. Alltop	07/28/2021
Vice President for Finance and Operations	Date

Dr. Jaime R. Taylor	07/29/2021
President	Date

REVISION LOG

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