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

**SECTION: Financial Services**

**AREA: Payroll**

<b>Social Security Numbers</b>
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<b>MAPP 05.04.05</b>
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**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.