

Nonresident Alien Tax Compliance

Employees – Payroll

CWU Policy 302-01

Effective: April 17, 2013

Policy Review Date: YEAR

Policy Executive: Senior Vice President – Finance and Administration

Responsible Office/Unit: Human Resources

Policy Statement:

Applicability:

Content:

Policy

- (1) Central Washington University will comply with all applicable U.S. tax laws and regulations when classifying and withholding tax related to payments made to or on behalf of a nonresident alien. The payroll office will establish and maintain procedures that will assist all university centers, departments, and employees in complying with applicable laws and regulations to correctly identify nonresident aliens and accurately withhold the correct amount of tax when making payments directly to university employees, independent contractors, guest speakers, recipients, or students or on their behalf.

History:

*PAC: 11/19/08; Responsibility: BFA/CFO; Authority: Cabinet/UPAC; Reviewed/Endorsed by: Cabinet/UPAC; Review/Effective Date: 04/17/2013; Approved by: James L. Gaudino, President
Reformatted and Assigned new Policy Number - Previous Policy CWUP 2-30-130, June 2025*