

Payroll Policies

Employees – Payroll

CWU Policy 302-02

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) All employees of the university must have on file with the payroll office a completed W-4 form containing full name, social security number, and the number of exemptions being claimed. Employee earnings, payments and tax deductions are made in accordance with the U.S. Treasury Department, Internal Revenue Service, Circular E, Employer's Tax Guide.

(2) Release of Salary Information.

A. Requests for release of salary information are governed by Public Disclosure Law.

(3) Payroll Deductions for Past Due Financial Obligations of an Employee of the University.

A. Employees have a financial responsibility for legitimate financial obligations owed to the university that have been incurred during the course of employment. Therefore, except as provided in paragraph (C) below, following thirty-day notice to the employee, the university may deduct from the net remuneration owed to the employee by the university for that particular pay period, the amount of any of all fees, charges, debts, fines, or other financial obligations owed to the university.

B. Employees have a right to appeal to the assistant vice president for financial affairs any decision to assess a fee, fine, charge, debt, or other financial obligation owed the university. However, if the employee has not satisfied his or her financial obligations to the university within thirty days

after the last appeal action, the university may deduct that amount, or any amount mutually agreed upon, from his or her paycheck for that particular pay period.

- C. All terminal or academic year-end paychecks in June may have the above items deducted from them without notice if such notice is not possible prior to the date of payment. A letter of explanation as to the amounts and the reasons for their deduction shall be sent to the employee together with the balance of his or her remuneration, if any.
- D. The thirty-day notice for regular or permanent employees as provided for above shall contain a statement setting forth the manner in which the financial obligations were incurred by the employee and the amount of each.
- E. If deductions for any pay period produce a material and substantial financial hardship on any employee, the university may enter into an agreement with that employee for a method of periodic deductions from the employee's paycheck until such financial obligations have been satisfied.

(4) Overpayments of salaries or wages:

- A. In cases of overpayment of salaries or wages, the university will recover such overpayment following the policies outlined in RCW 49.48.200 (Overpayment of Wages – Government Employees), and RCW 49.48.210 (overpayment of Wages – Notice – Review – Appeal). Attempts to recover overpayments shall be initiated as soon as possible after the error is discovered and a repayment schedule must be agreed upon with the employee within a reasonable period of time not to exceed 30 days. Repayment must be completed within two pay periods. If this arrangement causes an undue hardship, the employee may contact the payroll supervisor to explore any other possible arrangements.

(5) Payments to Nonresident Aliens:

- A. The university complies with all applicable U.S. tax laws and regulations when classifying and withholding tax related to payments made to or on behalf of nonresident alien employees, independent contractors, guest speakers, recipients, and students.

History:

*PAC: 10/1/08; 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 2-30-150, June 2025*