

POLICIES AND PROCEDURES

Subject: Federal Withholding Tax (Applicability) Reference: F-V-g

Source: Vice President, Business Services Eff.Date: February 9, 2001

Approval Auth.: President Approved: _____

Remarks: Replaces policy approved August 3, 1992

Date: February 9, 2001

All salaries, wages, and other payments for services by the College to each employee shall be subject to Federal Withholding Tax, providing the employee's remuneration is at least \$25.50 in a calendar quarter (\$102 per year) for support staff and \$55.25 in a calendar quarter (\$221 per year) for monthly employees. Federal Withholding Taxes shall be withheld on the basis of information furnished by the employee on the Form W-4.

The Vice President, Business Services shall be responsible for determining whether or not an employee shall be subject to Federal Withholding Tax provisions.