

POLICIES AND PROCEDURES

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

Source: Finance & Administration Eff. Date: February 21, 2011

Approval Auth.: President Approved: _____

Remarks: Replaces previous policy dated February 9, 2001

Date: February 21, 2011

All salaries, wages, and other payments for services by the College to each employee shall be subject to the Federal Withholding Tax provisions. Federal Withholding Taxes shall be withheld on the basis of information furnished by the employee on the Form W-4.

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