

<b>Policy title</b> Tax Withholding of State Income Tax for Nonresident Individual	<b>Category</b> Human Resources
<b>Owner</b> Human Resources	<b>Approved by</b> Business and Human Resources Offices

## Policy statement

- The amount of state income tax withheld, as required by form W-4NA will be calculated after the contract amount has been agreed upon by the individual and Nebraska Wesleyan University.
- Nebraska Wesleyan will not increase the contract amount as to “make up” for the amount of tax that will be withheld.
- It is not the responsibility of Nebraska Wesleyan to pay in individual's state income tax, nor do we owe them any amount to cover such taxes.

Questions about this policy and implementation procedures should be referred to the Human Resource Office.

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Last revised date March 7, 2009