

With the expansion of online instruction, as well as a spread to global markets, the new era of Higher Education provides an opportunity for Eastern Washington University (EWU) to be innovative and flexible in the hiring of professionals to teach our expanding student demographic. It also provides opportunity for EWU to allow traditional employees the ability to perform their duties from various locations outside of Washington State, which has added complexity to the way employees are taxed.

This complexity requires collection of additional information to properly determine tax liabilities and reporting requirements on a federal level, as well as abroad. This document explains some of those complexities and the process put in place to capture all necessary and relevant information.

Eastern Washington University – Non-Traditional Employee Hires

Work performed by an employee of EWU outside the state of Washington or the United States (collectively referred to as) may create state or foreign tax liabilities and reporting requirements for the employee and the employer. In some cases, EWU may be required to register to do business in a foreign country by reason of employing an individual located in that country. When international employees are hired to work for EWU, tax liabilities and reporting requirements may vary from the traditional hire of a U.S. citizen.

When non-traditional employees are hired to work for EWU, the employee and hiring department must complete an intake questionnaire so that EWU can determine its obligations in the relevant state or country.

Overview of the Determination Process

1. The hiring department determines an employee will be working outside of Washington State (requires VP approval), or hires an international employee, and notifies EWU Human Resources in writing via the Personnel Action Form or other means.
2. EWU Human Resources will collect information from the employee using the following intake questionnaire.
3. The questionnaire is split into sections depending on the employment situation
 - Form X1. U.S. citizen working in a State other than Washington for EWU
 - Form X2. U.S. citizen working outside the United States for EWU
 - Form X3. Alien authorized to work within the United States for EWU
 - Form X4. Alien authorized to work outside the United States for EWU
4. EWU Payroll Department will work with the Attorney General's Office (AGO) or other designated external counsel to provide additional details on file with EWU that are necessary for the AGO or external counsel to make a determination regarding whether EWU must comply with tax withholding or corporate registration requirements in the relevant state or country. Payroll staff will indicate the response due date based on the payroll processing cycle.
5. EWU Payroll Department will determine employer tax withholding and reporting requirements, both foreign and domestic, and establish tax depository accounts as required. Payroll will provide the county of work location to Human Resources.

The hiring department must pay for the cost of legal counsel to determine tax home. Fees will depend on the complexity of foreign tax laws. Furthermore, the EWU Payroll Department might have to seek outside tax advice or contract with other external consultants in the foreign location. There is generally an additional fee for those services. EWU Payroll Department will consult with the hiring department before contacting outside counsel to discuss any foreseeable charges.

NOTE: Immigration status cannot be used as a basis for not hiring an individual, unless they are not able to report when needed. This is typically established post-offer. Therefore, these legal costs cannot be used as a basis for not considering an individual.

Additional information

Determining tax residence requires an analysis of multiple factors, including where you own or have a right to use real estate and financial assets, where your immediate family resides, where you are a citizen, why you are physically located in a country, and many other considerations. You may be liable for income or other taxes in any country or U.S. state where you are a tax resident.

EWU cannot advise you regarding where you are resident for tax purposes. Please consult with your own accountant or attorney if you are not sure where you are a tax resident.

For U.S. federal tax purposes, an alien is any individual who is not a U.S. citizen. To determine whether you are a resident or nonresident alien for U.S. tax purposes, please review applicable Internal Revenue Service guidance at <https://www.irs.gov/individuals/international-taxpayers>

Directions for Intake Questionnaire

Please fill out the appropriate section (identified by title) of the intake questionnaire below. Sign and date the section filled out and return it to the following:

EWU Payroll Department
319 Showalter Hall
Cheney, WA 99004
Email: payroll@ewu.edu
Fax: (509) 359-6869

Form X3 – Alien Authorized to Work within the United States for EWU

Country of Citizenship _____

Country of Permanent Residence _____

Country of Tax Residence, if different than Permanent Residence _____

Did Tax Residency end: ___ Yes ___ NO If yes, when: (mm/dd/yyyy) ___/___/___

Country that issued Passport _____

Passport # _____

Visa # _____ (not the control # that begins with a year)

Immigration Status

___ U.S. Immigration/Permanent Resident (stop here and sign form)

___ Electing to override the green card or substantial presence tests (stop here and sign form)

___ J-1 Exchange Visitor

___ J-2 Spouse or Child of Exchange Visitor

___ F-1 Student

___ H-1 Temporary Employee

___ Other _____

If Immigration Status is J-1, what is the Subtype? Check one

___ 01 Student

___ 05 Professor

___ 12 Research Scholar

___ 02 Short Term Scholar

___ Other _____

What is the actual Primary Activity of your time in the United States? Check one

___ 01 Studying (Degree)

___ 05 Observing

___ 09 Demonstrating Special Skills

___ 02 Studying (Non-Degree)

___ 06 Consulting

___ 10 Clinical Activities

___ 03 Teaching

___ 07 Conducting Research

___ 11 Temporary Employment

___ 04 Lecturing

___ 08 Training

___ 12 Here with Spouse

___ 99 Other _____

What is the original date of entry into the U.S. for this calendar year? (mm/dd/yyyy) ___/___/___

What is your hire date? (mm/dd/yyyy) ___/___/___

What is the end of your assignment date? (mm/dd/yyyy) ___/___/___

Duties being performed: _____

If student, what type of student? ___ Undergraduate

___ Graduate

___ Doctoral

Have you claimed a Tax Treaty Exemption within this calendar year? ___ Yes ___ No

Form X – EWU Intake Questionnaire for Non-Traditional Employees

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List all Visa Immigration activity in the last 3 calendar years and all F, J, M or Q visas since 1/1/1985

Date of Entry	Date of Exit	Immigration Status	J-1 Subtype	Primary Activity	Did you take Tax Treaty benefits?
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No
___/___/___	___/___/___	_____	_____	_____	___ Yes ___ No

Employee Certification: I certify all information provided is accurate. I understand I may consult with a tax professional or legal advisor to complete this form. Furthermore, I understand if any circumstances change I must notify the hiring department within 10 business days.

_____	_____	_____
Employee Printed Name	EWU ID Number	Department Name
_____	_____	_____
Employee Signature	Date	
_____	_____	_____
Supervisor Printed Name	Position Title	
_____	_____	_____
Supervisor Signature	Date	

Notice: Eastern Washington University does not provide tax or legal advice and no part of this document is intended as such. The employee is responsible for the accuracy of all information requested on this form and satisfying any tax and tax return obligations.

AGO Use Only: Determination of tax home for income taxation and reporting purposes

EWU Employee’s Name: _____ EWU ID No: _____

Based on the information provided in Form X (complete the checklist below):

___ The employee is a resident of (state and/or country): _____

___ The employee has a tax home other than Washington State: _____

___ The employee is an alien (not a U.S. citizen); Specify ___ resident ___ nonresident

___ A tax treaty currently exists for the foreign county in which the employee is a citizen ___ Yes ___ No

___ The tax treaty specifies ___ days of work are exempt from U.S. income and social taxes at ___ %

___ The tax treaty or the benefits will expire on _____

___ The employee is subject to foreign income and/or social taxes at ___ %

___ Foreign income and/or social taxes must be submitted to (entity): _____

___ Employer information reporting of employee earnings is required to a foreign entity (specify) _____

___ Is corporate registration in the foreign country required? ___ Yes ___ No

___ Are there any export controls or embargo/boycott restrictions? ___ Yes ___ No

AGO Representative Printed Name

Position Title

AGO Representative Signature

Date