

**Hiring of Non-residents of California and the United States
of America as employees or independent contractors
(speakers, lecturers, musicians, etc.)**

This is to hereby notify you of your responsibility in hiring of employees and independent contractors in regard to possible back-up withholding requirements required by the State of California Tax Board and/or the Internal Revenue Service. Both of these entities may require additional back-up withholding on any payments made to individuals for their services provided to APU such as speaking, lectures, music performances, and any other services for which they may receive payments of honorariums, salaries, wages, or gifts.

If you are hiring a non-resident of the U.S.A. to be an employee of APU (adjuncts or others that may not go through the formal hiring process by Human Resources), please be sure that you coordinate with the Office of International Services regarding their right to work.

If you are hiring a non-resident of California and/or the U.S.A. to be an independent contractor, please contact Sharron Robb in the Business Office regarding their right to work and possible backup withholding required by the federal IRS and the Franchise Tax Board of California.

Please notify one of these offices before the hire is completed to be sure all parties understand the withholding requirements, work VISA requirements, and any other documentation that may be required.