Guidelines for Common Contracting Scenarios

Contracts with Students for Work
You may contract with a student, if:
- Student has their own business license,
- Contract for work is directly related to their business, and
- Work is for a contract related service.

Contracts with Employees for Work
You may contract with an employee, if:
- Employee has their own business license,
- Contract for work is directly related to their business, and
- Apply for and receive permission from the Washington State Executive Ethics Board.

Students and Travel
Payment to a student for expenses to present a paper or perform any other EWU related business is processed on a purchase order through the Purchasing Department.
Your options are:
- Issue a purchase order in advance directly to the vendor for payment.
- Reimburse the student for expenses after the trip - receipts required.

Contracting with Nonresident Alien Individuals
- An individual taxpayer identification number (ITIN) is required to pay contractors for services. An ITIN can be obtained by submitting a completed form W7 “Application for IRS Individual Taxpayer Identification Number” to the IRS. Allow six weeks for notification of ITIN.
- For exemption from withholding on compensation for personal services of nonresident alien individuals a completed Form 8233 must be submitted with each contract. Tax will be withheld at the applicable rate of 30% if the Form 8233 is not submitted.
- Forms 8233 and W-7 and applicable publications (e.g., 519 and 901) are available at IRS web site http://www.irs.ustreas.gov/formspubs/lists/0,,id=97817,00.html.