

TO: BSC Vendors

FROM: Joan Mulrooney  
Associate Controller

RE: Possible State Tax Withholdings

Under MGL Chapter 262, Subsection 21, of the Acts of 2004, effective immediately, Bridgewater State College will be required to notify individuals/companies (see list below) that state taxes of 5.3% will be withheld on all payments over \$5,000 for individuals and \$10,000 for companies per *calendar* year, unless a waiver is filed with the Commonwealth of Massachusetts Department of Revenue 10 days prior to the performance of the event.

Categories of Individuals and Companies include:

- Athletes
- Entertainers
- Speakers or Lecturers
- Actors, Singers, Musicians, Dancers, Circus Performers
- Comedians
- Celebrities
- Individuals who assist the above such as coaches, trainers, or crew members
- Agencies that employ the above.

In order to comply with this law, a PWH-WW waiver form (for Massachusetts residents) or a PWH-RW waiver form (for non-Massachusetts residents) is being included with the State Standard Contract. This form will be included regardless of the amount of the contract due to possibility of all payments exceeding the limit for the calendar year.

The signed contract should be returned to the College as soon as possible.

If you feel you will be receiving monies in excess of \$5,000/\$10,000 it is the individual's/company's obligation to complete the PWH-WW form (for Massachusetts residents) or the PWH-RW form (for non-Massachusetts residents) and forward to the Mass Department of Revenue, Bureau of Desk Audit, Filing Enforcement – Entertainment, 200 Arlington Street – 4<sup>th</sup> Floor, Chelsea, MA 02150. Upon DOR approval, the form will be returned to you. It is your responsibility to return this form to the BSC Accounting Office, Boyden Hall – Room 204, Bridgewater, MA 02325, prior to event/payment. If the form is not returned prior to payment, withholding taxes will be deducted from the payment.

The vendor may choose not to submit the waiver due to the amount being less than the \$5,000/\$10,000 limits knowing that they will not reach this limit in a calendar year.

Please feel free to contact me at 508-531-2784 or [joan.mulrooney@bridgew.edu](mailto:joan.mulrooney@bridgew.edu).

Thank you for your cooperation.