Payments to Nonresident Aliens

Class Outline

• Determining the best method to initiate payment
  o Requisition
  o Disbursement Voucher
• Tips on navigating 9.16 Payments to Nonresident Aliens and how to research if a payment is allowable under the policy.
• 9-5-6 Rule
• Supporting documentation requirements
  o Passport
  o Visa
  o I-94
  o DS-2019
  o Substantial Presence Test
  o W8-BEN
• Taxpayer Identification Number (TIN) requirement
• Tax implications and withholding requirements
• Scholarship payments
• Expense reimbursements
• Substantial Presence Test (Available on E-Forms)
• Glacier requirements and Tax Treaty Benefits
• Typical payments made to Nonresident Aliens
  o Honorarium
  o Royalty
  o Employee interview expenses
• Handling of exception request and required approvals.

Training does not cover:

• Training does not cover the hiring process of a Non Resident Alien.
• Training does not cover providing financial aid to a Nonresident Alien.
  o Links available in policy for these types of payments.
• Training does not cover UAccess Financials Disbursement Voucher or Requisition process.
  Please utilize UITS Workshops for this training.