

Paying for Independent Contractor or Performer Services at UNCSA

Name of Foreign National: _____

Title of Activity: _____

Date of Activity: _____

Pre-arrival planning:

- Please check to make sure this person is allowed, under immigration policies, to perform services as an Independent Contractor.
- Finalize the activity details: title of activity; date; time; amount and whether travel expenses will be reimbursed.
- If J-1 scholar, direct the individual to get permission letter from both home department and International Office (at your agency or at sponsoring agency).
- Determine if foreign national is eligible for a tax treaty exemption:
 - If eligible, ask individual if he/she has a SSN or ITIN (note: application for an ITIN will delay payment).
 - Ask foreign national if they want to claim the tax treaty. Payment can be made with appropriate federal and state withholding tax.
 - If no tax number, make an appointment for foreign national, once at your agency, to have a tax assessment completed.
- Send invitation letter to the foreign national to communicate the details of the services.

When the individual has arrived on campus:

- Make a copy of identity page in passport (make sure copy is readable).
- Make a copy of visa and/or port of entry stamp in passport (make sure copy is readable).
- If J-1 scholar, make a copy of permission letter & DS 2019.
- Have Foreign National complete the Foreign National Data Gathering Form
- If eligible for a tax treaty benefit, foreign national completes Form 8233, "Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual."

If eligible for tax treaty benefit and doesn't have a tax id number, foreign national:

- Completes Form W-7.
- Keeps appointment for tax assessment to file for ITIN (see W-7 checklist for what to bring to appointment).

Department completes the following:

- Check request form if services are reimbursed
- Check request or travel reimbursement hqto "(for amounts – you should reference your policies).
- Check your policies and procedures if there is any additional paperwork for determination of “Employee versus Independent Contractor Classification”

Department sends the following to AP:

- Check request forms
- If J-1 scholar, copy of permission letter and DS 2019.
- Foreign National Data Gathering Form
- Form 8233, if eligible for tax treaty benefit **OR** Form W-8 (no Foreign National Data Gathering Form is required for an entity).
- Copy of passport identity page.
- Copy of visa and/or port of entry stamp in passport (make sure copy is readable)..
- For Canadians, copy of both driver's license and social insurance card **OR** copy of passport identity page.

Pay the foreign national

- Will pick up check from Accounts Payable (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) **OR**
- Wire funds (additional fee of \$18.00 applies) **OR**
- Check should be mailed to foreign national's address by Accounts Payable