

DO YOU WANT TO PAY FOR SERVICES CONDUCTED BY A NONCITIZEN?



Activities conducted by noncitizens who are in the U.S., along with any associated payments, are subject to strict immigration regulations. Engaging in unauthorized work and receiving related payments can jeopardize a noncitizen's visa status and future travel to the U.S. To safeguard both the University and noncitizens looking to engage in business with us, Wesleyan has implemented the following rules.

DURING NEGOTIATIONS

Request the immigration status of the individual/s looking to conduct services. Noncitizens must have authorization to work in the U.S. and at Wesleyan before performing any services for Wesleyan. Immigration verification, work authorization, and payment procedures must be followed even if a payment is made to a person or entity other than the individual conducting the services.

Common noncitizen work restrictions include:

- a) **H-1B and F-1:** May only accept payment from U.S. sponsor listed on their immigration document. **STOP**
- b) **J-1:** Requires an approval letter from noncitizen's Responsible Officer prior to services. **SLOW DOWN**
- c) **O-1:** Requires an itinerary from noncitizen's U.S. sponsor with Wesleyan listed as a venue prior to services. **SLOW**

BEFORE ANY SERVICES OR ACTIVITIES ARE CONDUCTED

Wesleyan Departments must notify Christine Rodrigue about anticipated services from a noncitizen before signing a contract and at least 14 days in advance of expected services.

- 1) The Wesleyan Department must email Christine Rodrigue and include the foreign national individual's email address, first and last name as it appears on their passport, and attach the contract or provide details about the purpose for the anticipated payment.
- 2) If the noncitizen holds a visa category that permits payment, Christine Rodrigue will send a **Sprintax Calculus** activation email to the foreign national. The foreign national must input their information into Calculus to determine if they can work for Wesleyan and their U.S. tax residency status for withholding and reporting purposes.

REQUIRED FEDERAL INCOME TAX WITHHOLDING

Payments to or for a noncitizen who conducts services inside the U.S. are subject to 30% non-resident alien (NRA) federal income tax withholding, unless a treaty applies and the noncitizen follows the appropriate steps to take advantage of an exception.

This document is NOT inclusive of every foreign payment and tax situation.

More information about payments to or for noncitizens or foreign businesses can be found at:

<https://www.wesleyan.edu/finance/paymentprocess/New%20Supplier%20Setup.html>

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