

## NON-RESIDENT ALIEN PAYMENT CHECKLIST

A nonresident alien is an individual who is not a citizen or a permanent resident (holder of a “green card”) of the United States. A nonresident alien is admitted into the United States for a temporary stay and for a specific purpose (identified by visa type). When followed, this checklist will allow WSU to determine if taxes must be withheld from the payment request, or if a tax treaty exists that may relieve some, or all, of the tax withholding requirement.

### Initiate Glacier Payee Record

Glacier is the secure on-line tax compliance software system that collects immigration tax related information from foreign individuals that receive funds from Wichita State University. Prior to payment, a record must be entered in Glacier to determine tax residency and eligibility for payment.

- Submit the participant/awardee’s name and Banner ID# to [penny.post@wichita.edu](mailto:penny.post@wichita.edu) to request initiation of a Glacier record. The recipient will then receive an email invitation from Glacier to enter required data in the secure system. The recipient must select “Non-Employee Other (N)” in the ‘Pay Period Frequency’ to ensure that fellowship-related tax benefits are displayed.
- Recipient must complete and sign a W-8Ben and Glacier Tax Summary Report.
- Organization must submit a WSU Invoice Control Document (ICD) and Required Documentation to Accounts Payable Department for payment processing.
- Submit the 1-94 and copy of page from Passport that includes the Visa Classification stamp.
- Submit award/prize notice or allowable participant stipend documentation.
- Submit all related documents from Glacier.

### To determine payment amount

**If a Tax Treaty applies** – and no taxes are required to be withheld, the recipient will receive payment for the full amount of the contract/payment.

**If no Tax Treaty applies** - 30% Federal tax and 5% State of Kansas tax will be withheld automatically on contracts, awards or participant stipends. The requesting organization may elect to “gross up” the payment amount so that the net amount of the payment is for total honoraria value. Please contact accounts payable if you wish to pursue this option.

In addition when taxes are withheld, the recipient may qualify to file tax return by applying for an ITIN (Individual Tax Identification Number) and completing the appropriate IRS forms.