

# **ARE YOU NEGOTIATING TO PAY FOR THE SERVICES OF A NON U.S. PERSON OR BUSINESS?**



Activity conducted by a Non US Citizen within the US, and subsequent payments made, are highly regulated.

Deviation could jeopardize an individual's visa status and/or future travel to the US.

The following procedures are instituted at Wesleyan primarily to protect the beneficiary of the payment.

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## **1. During Negotiations**

- a. Request the immigration status of the person/people conducting the service. Immigration verification and payment procedures must be followed even if a payment is made to a person or entity other than the person conducting the services. Common employment/self-employment immigration restrictions include:
  - **H1B and F1:** May only accept payment from their visa sponsor. Stop. Cannot pay person or sponsor/petitioner.
  - **J Non-Student:** Requires an approval letter from payee's Responsible Officer prior to services.
  - **O and P:** Requires an itinerary from payee's visa sponsor with Wesleyan listed as a venue.

## **2. Prior to any Services or Activities Conducted**

- a. Direct the service provider to complete a Foreign National Information Form (FNIF).
  - **FNIF:** <http://www.wesleyan.edu/finance/foreignpayments/fnif.html>.  
Form is submitted directly to Christine Rodrigue upon clicking the submit button.
- b. The FNIF must be verified by the Finance office before proceeding to next steps.
- c. Submit a WFS New Vendor Request, if necessary (Portfolio link). Indicate that the vendor is a non-US citizen in the comments field. Even if an individual is already in WFS, above procedures must be followed for each service performed.
- d. Create a WFS Accounts Payable Voucher.
- e. Contact Christine Rodrigue at x3502 to determine if an appointment should be scheduled.

## **3. While the Visitor is on Campus**

- a. If the visitor has a tax treaty available and would like to take advantage of it, he/she must meet in person with Christine Rodrigue at 287 High Street.

### **IMPORTANT:**

- All payments made for the services of a non US citizen/non-resident alien are subject to 30% federal income tax withholding and reporting. Some payments may be exempt from tax withholding under a tax treaty between the US and the service provider's country of residence. Tax treatment for any particular payment is extremely fact specific.
- This document is not inclusive of every foreign payment and tax situation. Payments to non US entities will be examined by Finance at the time of the payment request and the initiator may be contacted.

### **RESOURCES**

<http://www.wesleyan.edu/finance/foreignpayments/foreigncompliance.html>

<http://www.wesleyan.edu/finance/foreignpayments/visitorguidelines.html>

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