



Independent Contractor or Performer Service Payments to a Foreign National

Name: _____
Title of Activity: _____
Date(s) of Activity: _____

Pre-arrival planning:

- Confirm that type of payment is allowable based on visa type. See Payments That Can Be Issued to Foreign Nationals chart for more information.
- If allowable, 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 inviting department at WWU and International Students & Scholars Office (from sponsoring university).
- Determine if foreign national is eligible for a tax treaty exemption. Visit [IRS Publication 515](#) for available treaties.
 - If not eligible, payment may be able to be made with appropriate federal tax withholding at 30%.
 - If eligible, ask if he/she has a U.S. SSN or ITIN (one is needed in order to claim the treaty):
 - If YES and would LIKE to claim the tax treaty, provide SSN or ITIN on 8233 form and submit with payment documents to Accounts Payable.
 - If YES and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
 - If NO and would LIKE to claim the tax treaty, make an appointment with Accounts Payable for when the foreign national is on campus. E-mail Dona.Foley@wwu.edu to set up an appointment. Include in the email the visa status of the applicant and the country they are from. (note: application for an ITIN will delay payment).
 - If NO and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
- Send invitation letter to the foreign national to communicate the details of the activity.

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.
- If eligible for a tax treaty benefit and has U.S. Taxpayer ID number, 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:

- Keeps appointment at Accounts Payable-Donna Foley to file for ITIN (a list of documents that need to be brought to the appointment will be provided by Donna Foley when the appointment is set up).
- Completes Form W-7.

Department completes the following:

- Check request form for services or performance (if amount is under \$1,000) OR enters purchase order and Invoice (if over \$1,000).
- Separate Services Reimbursement form or Travel Expense Voucher for travel reimbursement (whichever was used to pay the service fee. Request can be for any amount)

Department sends the following to AP:

- Two check request forms (one for services AND one for travel). Make sure "Non-resident Alien" is checked in "Status" box. Cross-reference the two request forms.
- If J-1 scholar, copy of permission letter and DS 2019
- Form 8233, if eligible for tax treaty benefit OR Form W-8 (no Form 1007 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).
- Copy of WWU departmental invitation letter.
- Invoice for services provided by the foreign national.

Pay the foreign national

- Will pick up check from Cashiers Office (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) OR
- Wire funds (additional fee of \$20.00 applies) OR
- Check should be mailed to directly foreign national's address

