

### **Engaging the Services of a Nonresident Alien**

If a department wishes to bring a nonresident alien (a person who is not a legal citizen or resident of the United States) to CCA to work as a lecturer, professor, exhibitor, or any other capacity, the department must first notify the Human Resources director to determine whether the individual may legally perform services for CCA.

CCA must abide by all U.S. Immigration laws, and if hiring is possible, how we can employ the individual, be it under the J-1 Exchange Visitor Program (minimal fee for applying), through an H-1B professional worker visa (attorney fees and filing fees), or as an independent contractor, must be ascertained.

Further, the HR director must determine the taxability of any amounts paid to the nonresident alien individual.

Accordingly, each department must supply the HR director with certain items:

- name of the individual
- country of citizenship
- address
- contact number or email address
- current visa status if already in the United States
- whether the individual has a U.S. social security card or Individual Taxpayer ID Number (ITIN)
- what service he/she will provide (e.g., one time lecture, exhibitor)
- what compensation he/she will receive and how long those services will be needed.
- a copy of the written agreement documenting the arrangement should also be provided.

The HR director determines if the individual can be hired, reimbursed, or paid by the college.

**NOTE: ANY** individual who receives payment from CCA must have **either** a U.S. social security number **or** an Individual Taxpayer ID number (ITIN); **NO** exceptions.

If the individual has or is eligible to obtain a social security card, he/she can be entered into the payroll system. However, if the individual has only an ITIN and is not eligible to obtain a social security card he/she can be paid **only** an honorarium.

If an individual does not have a U.S. social security number, and or is not eligible to obtain one, the HR Director will provide the Taxpayer ID application (Form W-7) for

him/her to complete and submit to the Internal Revenue Service. (*Note:* It may take as long as six (6) weeks for the IRS to issue an individual's ITIN).

If the individual is eligible to be hired under the J-1 Exchange Visitor Program or an H-1B worker visa, the HR director will contact the department to complete the appropriate paperwork and begin the J-1 or H-1B visa processing. This may take several weeks to several months to complete **before** the individual can enter the United States and begin work at CCA.

If an individual qualifies to be hired as an independent contractor, the department will work with the Business Office to complete the appropriate paperwork for paying an honorarium. These individuals will be taxed 30 percent for Federal withholding tax, and 6 percent for California withholding tax.

Some individuals may be residents of a Tax Treaty Country and qualify for exemption from income tax withholding. The HR director will determine if a tax treaty applies. If an individual is eligible to claim Tax Treaty Withholding Exemption, the HR director will send the individual IRS Form 8233 (Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual) to be completed and returned.

(*Note:* **Either** a social security number **or** an Individual Taxpayer ID [ITIN] number is needed to complete Form 8233.) The HR director will submit the completed Form 8233 to the CCA Payroll Office to maintain. At the end of the year the Business Office will file forms 1042 and 1042S with the government.

All questions should be directed to the HR director at extension 3706.