



Non-Resident Alien Payment Procedure (Non-Employee via Accounts Payable)

Paying NRA's (non-employees) via Accounts Payable:

Effective immediately, in order to pay a non-resident alien (NRA) as an Individual Contractor (IC) or honorarium, stipends, guest speaker fees and any other services, the following steps (listed in order) must be completed by appropriate departments or persons (e.g. PI/Hiring Manager and SJSU Research Foundation Human Resources):

1. Email sent by PI/Hiring Manager to Human Resources (rkaur@foundation.sjsu.edu) providing the name, contact number(s) and email address of the individual (NRA) at least (10) days prior to commencement of services.
2. HR will register individual(s) into the "Glacier" database.

Glacier is a web-based international tax compliance application that enables the Research Foundation to collect information, make tax residency and income tax treaty determinations and generate the necessary tax reports and forms for foreign nationals.



Paying NRA's: (cont'd)

3. An auto-generated email will be sent to the NRA & HR immediately upon registration into the Glacier database, which will direct the individual to log in and provide required information such as visa type.
 - a. SJSU Research Foundation HR will forward auto generated email to the PI advising that foreign national has been advised of his/her responsibility to log into Glacier and provide pertinent information.
 - b. SJSU Research Foundation will re-forward email to PI if after (5) days Glacier data is not received.
4. Once data request is completed in Glacier, HR will be notified. Based on the output of Glacier, HR will then determine which qualifying documents will need to be submitted by the foreign national in order for them to receive payment for services.
 - a. HR will forward a copy of the auto generated email to the PI, and also advise the PI and Analyst of the required documentation needed.
 - b. Documents required must be attached to an AP requisition.

*Note: Payments will not be made on requisitions that do not have required paperwork.



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For further information on payments to and withholding requirements for non-resident alien employees, please visit: <http://www.irs.gov/pub/irs-pdf/p515.pdf>

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