

## Paying Wages to a Foreign National Student/Scholar/Trainee

The hiring department should use this checklist to make sure all necessary steps have been completed to pay a foreign national. Confirm completion of all steps with Josh Cavanaugh (828.250.2389) in 105 Phillips Hall and Robert Straub, (828.251.6998) in Highsmith 245.

Name of Foreign National: \_\_\_\_\_

Date(s) of Employment: \_\_\_\_\_ to \_\_\_\_\_  
DD-MMM-YYYY DD-MMM-YYYY

### **Initial Documentation:**

- Complete Foreign National Information Form
- Provide U.S. Social Security Number – If individual has no U.S. Social Security follow steps below:

### **If you do not have a scholarship, complete the following:**

- Must complete an [application for a Social Security Number](#)
- Request a letter for Social Security office from Director of Intl Services or Study Abroad Administrative Assistant.
- Go to the Social Security Office with the application, letter, DS2019 or I-20, [I-94](#), Visa and Passport.
- Bring receipt to Director of Student Accounts.

### **When the individual arrives at your agency, complete the following and send to Payroll:**

- Foreign national completes [DHS Form I-9](#) and is hired.
- Foreign national completes [IRS Form W-4](#) using special rules for NRA.
- Foreign national completes [DOR Form NC - 4 NRA](#).
- Make a copy of work authorization (Employment Authorization Card, H-1B, TN, etc.).
- [Form 8233](#), “Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual” and appropriate treaty article (If eligible for a tax treaty benefit, foreign national completes)

### **Pay the Foreign National:**

- Foreign National will pick up check from Accounts Payable office on payday with normal payroll checks.

**OR**

- Funds should be directly deposited into Foreign National’s U.S. bank account.