

NONRESIDENT ALIEN PAYROLL CHECKLIST

I-9 EMPLOYMENT ELIGIBILITY VERIFICATION (Include Employee ID):

Requirements and instructions for completing the Online I-9 form are found on the Payroll Services web site:

- International Students, Scholars & Visitors, I-9 Employment Authorization Requirements: <http://www1.umn.edu/ohr/payroll/international/i9/index.html>
- I-9 Regulations and Requirements: <http://www1.umn.edu/ohr/payroll/i9regs/index.html>
- I-9 Administrator's Online I-9 process requirements: <http://www1.umn.edu/ohr/payroll/index.html>

ALIEN INFORMATION REQUEST FORM:

All of the information asked for on this form helps determine the employee's eligibility for treaty benefits, income tax withholding, and if subject to Social Security tax withholding:

- Country of Residence - Determines Tax Treaty Eligibility.
- Current Visa Classification - Determines employment authorization and eligibility for Social Security withholding, and tax treaty benefits.
- Current Employment Authorization Expiration Date - Determines Social Security and/or MSRS eligibility criteria.
- Date of Arrival in U.S. on Current Visa Classification – Determines if subject to Social Security tax withholding and tax treaty eligibility.
- Prior U.S. Visits (Dates and Visa Status at time of visits) – A complete history of prior years present in U.S. determines Social Security and tax treaty eligibility, as well as substantial presence for W-4 tax withholding criteria. The visitor may need to fill out the substantial presence worksheet for more detailed analysis of income tax withholding obligations for completion of W-4.

SUBSTANTIAL PRESENCE TEST:

This form is used to determine if the alien should be treated as a resident or nonresident for income tax withholding purposes, based on the answers provided on the Alien Information Request Form. For more information, see the Payroll Services web site under International Students, Scholars & Visitors, Substantial Presence Test.

<http://www1.umn.edu/ohr/payroll/international/substantial/index.html>

TAX TREATY FORMS (IRS FORM 8233 & TAX TREATY AFFIDAVIT):

If eligible for tax treaty benefits, these forms must be completed. Both the Form 8233 and Tax Treaty Affidavit are on the Payroll Services web site at <http://www1.umn.edu/ohr/payroll/index.html> under Payroll Forms. You can help the employee determine tax treaty eligibility by consulting the above web site under International Students, Scholars & Visitors, Tax Treaty Countries. **Note: Tax Treaty forms are NOT completed and submitted to Payroll Services until the employee has a SSN.**

FORM W-8BEN:

This form should be completed if the employee's country of residence has a "Scholarship/Fellowship" tax treaty exemption. Even though the employee is not currently receiving fellowship or scholarship benefits, the form should be on file in Payroll Services for future use. **Note: Tax Treaty forms are NOT completed and sent to Payroll Services until the employee has a SSN.**

FORM W-4:

Per IRS regulation, nonresident aliens must generally complete the W-4 form using "Single" marital status, claim only one allowance, and write Nonresident Alien or NRA on line 6. There are, however, some exceptions to that rule. For more information and exceptions to this rule, see the Payroll Services web site under International Students, Scholars & Visitors, Claiming Form W-4 Allowances: <http://www1.umn.edu/ohr/payroll/international/claimw4/index.html>. The paper version of the W-4 is under Payroll Forms.

FORM W-9:

The IRS Form W-9 has a dual purpose. It's submitted with an affidavit for tax treaty purposes when an employee can be taxed as a resident, but is still eligible for tax treaty benefits. It can also be submitted with a Form W-4 to claim withholding allowances as a resident for tax purposes once substantial presence is reached. The Substantial Presence Worksheet and Alien Information Form are used to determine whether it's appropriate for a foreign national to complete a Form W-9.

SOCIAL SECURITY APPLICATION:

All employees must have Social Security numbers. It's the department responsibility to provide the new foreign national employee (student or non-student) with all the documentation and instruction needed to apply for a Social Security number at one of the local SSA offices, **BEFORE completing the I-9**. Once the employee receives the SSN, the department **MUST** update the SSN in PeopleSoft. For more information about Social Security number requirements, please refer to the Payroll Services web site under International Students, Scholars & Visitors at <http://www1.umn.edu/ohr/payroll/international/ssn/index.html>.