

Frequently Asked Questions for Faculty and Staff Paying International Visitors

1. What is a nonresident alien?

2. What is GLACIER?

3. Are nonresident aliens taxed differently than U.S. Citizens?

ALL

or

Please note that whether or not the tax is withheld from the payment, the College still needs to pay the tax.

4. How does a foreign national determine whether they are a resident alien or nonresident alien for tax purposes?

An exempt individual is not exempt from tax

<sup>5.</sup> How should a nonresident alien employee fill out Form W-4?

6. Do nonresident alien taxpayers have to pay FICA taxes?

7. Do nonresident alien taxpayers need a social security number?

8. Can a nonresident alien apply for an Individual Taxpayer Identification Number (ITIN)?

9. Are scholar ships and fellow ships taxable in come?

Colorado College is required to withhold 14% tax on the portion of a

fees.

10. I have a foreign individual coming to campus to give a lecture/perform/present/provide services. Can I pay them?

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An individual that entered the United States as a tourist with either a B 0 172.024 316.0 visa or under the Visa Waiver program with a Visa Waiver for Tourism (WT) should generally non005A be paid for services provided.

Colorado College is required to withhold 30% tax on any honorariums or payments for services unless a tax treaty applies.

AND

Procedures for International Honorarium Recipients and International Performers available on the <u>Finance & Administration</u> <u>website</u>

11. What taxes are exempt under a tax treaty?

12. What is the tax status of an individual that has been granted asylum, refugee, permanent residency or Deferred Action for Childhood Arrivals (DACA) status?

13. Who on campus can answer questions about nonresident alien taxation?