



# NON-RESIDENT ALIEN PAYMENT AUDIT CHECKLIST

## FOR PAYMENT OF SERVICE AGREEMENTS/CONSULTING INTERNATIONAL INDIVIDUALS

Consulting agreements must be reviewed/signed by a GT or OSP Purchasing Contract Officer. Services performed 100% outside of the U.S. do not require this form. Note 'FOREIGN SOURCE' on invoice and process via standard process.

### Initiate Glacier Payee Record

Glacier is the secure on-line tax compliance software system that collects immigration and tax related information from foreign individuals that receive funds from Georgia Tech. Prior to payment, a record must be entered in Glacier to determine tax residency and eligibility for tax treaty benefits. The system will also create related documents, such as the W-8BEN and Tax Summary.

Provide the payee's name and email to [apaccounting.ask@business.gatech.edu](mailto:apaccounting.ask@business.gatech.edu) to request initiation of Glacier record. The service provider will then receive an email invitation from Glacier to enter required data in the secure system. The recipient must select "Non-Employee Other (N)" in the 'Pay Period Frequency' field to ensure that fellowship-related tax benefits are displayed.

The recipient must print and sign the **W-8BEN** and **Glacier Tax Summary Report**. If eligible for a tax treaty, the **IRS 8233** will also be available to print/sign.

### Submit Payment Request and Required Documentation to Accounts Payable

Visitor must have a visa classification that will permit service/consulting payment. **If visa type is not listed below, honoraria payment probably cannot be made**

J-1 Exchange visitor (Short-term Scholar, Professor, Research, or Specialist) for specific time period.  
Submit the **DS-2019 form** (signed by Office of International Education).  
J-1 issued outside of GT requires authorization from Responsible Officer from issuing entity.  
If J-1 teacher/researcher, provide supplemental IRS country-specific documentation from Glacier.

TN-1 Canadian and Mexican workers. Payments allowed if sponsored by Tech

Submit approved vendor invoice with PO# reference from the BuzzMart Requisition (if applicable) and all related documents from Glacier.

### Determine payment amount

**30% IRS tax will be withheld automatically** unless the visitor is eligible for and claims a valid tax treaty from their country of residence via the IRS Form 8233. Not all countries have a tax treaty & limits are imposed by some treaties. A valid US SS# or ITIN is required to claim the tax treaty. Glacier will analyze tax treaty eligibility and inform payee if they are eligible to claim treaty benefits. If tax treaty exemption is not available, department may "gross up" the payment amount, so that net amount of check is honoraria value. Calculate as Gross Payment = Net Payment/.7 Always request the full payment amount. AP will deduct the tax, when required.

**Allow 10 business days for approval and payment processing. Tax treaty requests require an additional 10 days for IRS review/approval.**

### AP Use Only

Glacier Record Complete

W/H Date: \_\_\_\_\_

W/H JE Request sent

Amount: \_\_\_\_\_

Confirmation #: \_\_\_\_\_

AP Auditor: \_\_\_\_\_