

## Accounting Handbook

### Payments to Non-Resident Aliens

#### Procedures

1. The Accounts Payable office should be provided with a copy of the contract bringing the non-resident alien to this country. The contract should define any payments made to or on behalf of the person. If there is no contract, a brief description of what the individual will do while they are in this country and any compensation or reimbursement that is projected.
2. A copy of the Non-Resident Alien Visa must be provided to the Accounts Payable office before any transaction will be processed. Persons on a B2 Visa cannot be reimbursed or paid from any University fund source. Some other Visas have payment restrictions on them and these must be reviewed at the time the Visa is obtained in the Accounts Payable office.
3. Upon obtaining a copy of the Visa, the department completes Form 8233 (two signed originals). If the non-resident alien does not have a Social Security number at the time any payment is due for compensation, then thirty percent (30%) will be automatically deducted and sent to the IRS. Upon obtaining a Social Security number, the individual may petition for a refund by completing Form 8233 and submitting it to Accounts Payable. This payment applies only to compensation to the individual, and does not include reimbursement of expenses (airfare, travel, living, etc.).
4. If there are any questions concerning how to handle non-resident alien payments, please contact the Accounts Payable office at least sixty (60) days prior to the individual coming to this country. This will allow time to seek assistance from the University of Houston Tax Compliance Office if necessary.
5. If you have any questions, please contact the Director of Accounts Payable (281-283-2130 or [AccountsPayable@UHCL.edu](mailto:AccountsPayable@UHCL.edu)), or the Associate Vice President for Business Operations (281-283-2140 or [AVPBusOps@UHCL.edu](mailto:AVPBusOps@UHCL.edu)).