

# Policy and Procedure for Non-Resident Alien Contractors and Outside Employees

## SOUTHEASTERN LOUISIANA UNIVERSITY

### International Services Office

**Effective Date: April 10, 2025**

#### 1. Purpose

This policy ensures Southeastern Louisiana University's compliance with U.S. federal tax laws when making payments to non-resident alien contractors or entities. It establishes the requirement to complete a Sprintax Calculus profile to determine proper tax residency and withholding obligations.

#### 2. Policy Statement

All non-resident alien individuals or foreign entities providing services to Southeastern Louisiana University must complete a Sprintax Calculus profile prior to payment. The International Services Office (ISO) at Southeastern oversees this process and ensures the university adheres to Internal Revenue Service (IRS) regulations.

#### 3. Scope

This policy applies to:

- Non-resident alien individuals contracted as independent contractors or consultants
- Guest speakers, performers, or visiting professionals receiving honoraria or service fees
- Foreign companies or organizations with no U.S. presence providing services to SELU
- International individuals on temporary visas (e.g., B-1, J-1, F-1, H-1B) providing service-based work

#### 4. Procedure

##### 1. A. Notification and Pre-Approval

- Departments seeking to engage a non-resident alien must contact ISO before services begin.
- Provide full name, email, country of citizenship, visa type, and service description.

##### 2. B. Sprintax Profile Requirement

- ISO sends Sprintax Calculus setup link.
- Contractor completes immigration and tax profile.

### 3. C. Tax Determination and Forms

- Sprintax determines residency, treaty eligibility, and withholding.
- Forms generated: W-8BEN, 8233, W-9 (if applicable).
- Contractor signs and submits forms to ISO.

### 4. D. Payment Authorization

- ISO reviews and approves documents.
- ISO notifies Purchasing/Accounts Payable to proceed.

### 5. E. Recordkeeping

- ISO retains electronic records for compliance.

## 5. Responsibilities

- University Departments: Contact ISO and provide contractor info before work begins.
- International Services Office: Manage Sprintax onboarding, review documents, authorize payments.
- Contractors/Foreign Entities: Respond promptly, complete Sprintax, and submit forms.

## 6. Compliance and Enforcement

Failure to comply may result in delayed payments, incorrect withholding, or IRS penalties. All parties must follow this procedure to ensure compliance.

## 7. Contact Information

International Services Office

Southeastern Louisiana University

North Campus Main Building B, Room [118]

Email: [international@southeastern.edu](mailto:international@southeastern.edu)

Phone: (985) 549-2360

Website: <https://www.southeastern.edu/admin/international/>

## **Flowchart: Tax Withholding & Payment Process for Non-Resident Alien Contractors**

