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IRS and USCIS (U.S. Citizenship and Immigration Services) regulations require that foreign nationals (and their employers) abide by the conditions of their visa and be taxed appropriately based on IRS laws for nonresident aliens. The process below *applies to employees who are foreign nationals and are performing services outside of their regular employment* (supplemental work paid on via service contract agreement). **The following process must be completed before any offer is made or services are rendered:**

1. The department head should email Christy Martinez at christy.martinez@tamiu.edu and copy Nora Lerma at nora@tamiu.edu with the following information for the international employee (using the same format shown below):
 - First Name:
 - Middle Name:
 - Last Name:
 - Total Amount of Supplemental Payment:
 - Description of Proposed Services (Please be specific to avoid requests for further information and include the dates and times the work will be completed):

This will be used to verify whether or not the employee's visa allows them to perform the additional services and receive a supplemental payment.

2. Once the employee's information has been verified and approved, as determined by the Office of Budget, Payroll & Fiscal Analysis, the department will be advised via email whether or not they may proceed with completing the service contract agreement with the employee.
3. Once the approval email has been received, the department may proceed with completing the Service Contract Agreement and should attach the approval email as part of their back up documentation.
4. When the Payroll Office receives the completed service contract agreement, with the approval email attached, the payment will be processed on the next available biweekly pay date (or when specified on the service contact agreement) and taxed accordingly. Please remind the employee that the payment *is* considered a supplemental payment and must have 25% income tax withheld as required by the IRS for *all* supplemental payments.

Questions regarding this process may be directed to Fred Juarez at ext. 2448 or Christy Martinez at ext. 2377. Thank you.

