

Payments to employees who live & work outside of the US and are not US citizens

**** Please contact Payroll before submitting hiring proposal for employee**

- Unit must submit a teleworking agreement to get approval for employee working outside the US. [Teleworking and Flextime Arrangements at UGA](#)
- Employee goes through normal hiring process (UGAJobs)
- Wages not subject to US tax
- Wages not reported on a W-2
- May be benefit eligible depending on type of employee
- ACA reporting not required
- Tax Treaty/Non-Resident Data :
 - Form W-9 received – No
 - NRA W/H Rule – Subject to Rule
- Payments will be made via manual wire transfer (unless the employee has a US bank account)
- W-8 BEN is needed to verify that the employee is not a US citizen, his country of residence and address
- Pseudo # will be assigned to attach to an 81# since ssn is not required
- Should not impact faculty appointment process.
- **Contact UGA Payroll if the employee comes to work in the US.**

Checklist of items that departments should send to Payroll payroll@uga.edu for these employees.

- W-8BEN <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf>
- Account information for wire transfer
 - Bank ID
 - Swift code
 - IBAN #
 - Bank name and address
 - Employee name as account name
 - Account number
 - Contact phone number for employee
- [Statement for Services Performed Outside the United States](#)