

# International Employees

## A. General Information

Pursuant to OSU Policies and Procedures, before hiring any non-resident (non-immigrant) alien, an OSU Employment Clearance Form must be obtained (OSU Policy 1-0803 *Employment of Internationals*).

The following departments or offices are involved in setting up international employees for payroll:

- Human Resources Immigration Services Consultant (ICS)– Faculty and staff employment eligibility
- The Office of International Students and Scholars (ISS) – Student worker work permit setup
- The Tax and Compliance Services Department International Tax Accountant (ITA) – Staff and Faculty work permits. Treaty setup and review for all international employees.

The following practice has been established to provide additional information for setting up international employee’s tax status for payroll upon notification from ISS or ITA and handling international employees with no US address and/or bank account.

## B. International Employee Tax Status

International employees that are permanent resident aliens are treated the same as a US citizen no special setup by Payroll Services.

Non-Resident Alien international employees have special tax setup rules. ISS or ITA provides payroll with the international employee’s work permit and treaty information as necessary. ISS or ITA sets up the employee’s visa information in Banner. Payroll Services sets up the employee’s tax status in accordance with direction from ISS or ITA including treaty setup if applicable. Tax statuses will remain in place until notification is received from ISS or ITA to change the employee’s status. Payroll Services does not audit or review the information provided by ISS or ITA.

## C. International Employees with No US Address

On occasion, employees may work out of the US or work on campus on a temporary basis with no US address. State of Oklahoma processes do not allow employees to be set up with an international HR mailing address.

In these instances, the employee’s international (IN) address should be set up with the employee’s international address. The HR address should be set up as “FWD-\*\*International Address\*\*, 409 Whitehurst, Stillwater, OK 74078”. This will migrate all payroll related mailings directly to Payroll Services. Payroll Services will forward the mailings to the employee using the IN address. Both the HR and IN address should be requested though OSU New hire.

## D. International Employees with No US Bank Account

An international employee that does not have a US bank account for direct deposit set up must complete the pay card form located on payroll.okstate.edu.

“International Employee – Whitelist for XXX” where XXX is the country where the employee needs to be able to use the card should be written across the top of the form.

Payroll Services will request the pay card and work with the employee to get the card set up in Banner and work with the Oklahoma State Treasurer to ensure the card can be used in the whitelisted country for 6 months.

Payroll Services will instruct the employee that the pay card will be active in the whitelisted country for 6 months and the employee must contact Payroll Services and request a 6-month extension before activation for the whitelisted country expires. Payroll services will work with the State Treasurer to request an additional 6-month activation for the whitelisted county.