



I. 6.5.6 Payment to Nonresident Aliens

Chapter 6 - Fiscal	Original Effective Date: May 2000
Section: 6.5 Office of Payroll Services	Date Last Reviewed: June 2025
Responsible Entity: Senior Vice President and Chief Financial Officer	Date Last Revised: June 2025

II. Purpose

To establish the requirements regarding payments to non-resident aliens.

III. Scope

This policy applies to all new non-resident alien employees and contractors.

IV. Policy

The Office of International Services assists departments and foreign visitors in obtaining the proper work authorization based on their visa type and type of work, either as an employee or contractor. Once authorization to work at UT Health is confirmed, the Office of Payroll Services assesses federal tax implications for the individual as a non-resident alien. Payments to non-resident aliens for the services and/or work performed are made by either the Office of Disbursement Services (if a contractor) or the Office of Payroll Services (if an employee), as applicable and based on the authorization documentation provided by the Office of International Services.

For additional requirements regarding federal withholding of taxes, social security, and tax treaty benefits, refer to the "[Handbook for Payments to International Visitors](#)."

V. Definitions

There are no defined terms used in this Policy.

VI. Related References

There are no related documents associated with this Policy.

VII. Review and Approval History

The approving authority of this policy is the University Executive Committee.

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Effective Date	Action Taken	Approved By	Effective Date
05/2000	Policy Origination		
05/2016	Policy Revision		
06/2025	Policy Revision	Executive Committee	06/23/2025