

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
BUSINESS PROCEDURES MANUAL

Procedure 5.10

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Effective Date: July 1, 2010

Supersedes: Procedure 5.10 dated July 15, 2006

Applies To: Colleges

Procedure Responsibility: Payroll

## **International Employees**

Section 5.10.1 – General

Section 5.10.2 – Initial Employment

Section 5.10.3 – Quarterly Reporting

Section 5.10.4 – Calendar Year Review

### **Section 5.10.1 – General**

Because of questions regarding what a sponsor (employer) is legally responsible to pay as well as unique concerns regarding taxes arising with international employees (Non-Resident Alien as defined by the IRS) prior to sponsoring (hiring) an international employee, the KCTCS Office of Human Resources should be contacted for advice on how to proceed. KCTCS Office of Human Resources is responsible for seeking advice from KCTCS General Counsel with a particular circumstance for any assistance required with the filing process. If legal assistance is required by a KCTCS college, KCTCS General Counsel will provide that advice or choose to direct a firm already under personal service contract to provide said assistance as is the case with all other matters regarding legal services. **Note:** It is the practice of KCTCS to pay only for the international's standard filing fee. Attorney fees for counsel and completion of an application (i.e., H-1B application) is the responsibility of the international and not KCTCS.

College payroll offices must comply with parameters outlined in this procedure if internationals are employed. College Human Resource/Payroll personnel are to send to KCTCS Office of Payroll the information listed within the sections below when approval has been granted to hire an international by the KCTCS Office of Organizational Development/Human Resources.

### **Section 5.10.2 – Initial Employment**

College payroll offices are to send directly to the KCTCS Office of Payroll the following information when hiring internationals as it pertains to their status:

1. Copy of the I-9.
2. Copy of the employee's visa.
3. Copy of I-94 or I-94A.
4. Copy of DS- 2019 (J-1) .

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5. Copy of Permanent Resident Card (I-551).
6. Copy of foreign passport With I-551 Stamp.
7. Copy of machine- readable Immigrant Visa with Temporary I-551 notation.
8. Copy of the employee's I-797 form (H1-B).
9. Copy of the employee's I-20 form (F-1).
10. Copy of the employee's passport
11. Copy of the employee's Social Security Card
12. Copy of the employee's Drivers License.
13. Original 8233 form if employee wishes to claim the benefits of a tax treaty.
14. Copy of employee's W-4 form

The college will then be instructed on how to code the international employee for tax withholding purposes. KCTCS will withhold federal tax on international employees in compliance with IRS directives located in IRS Publication 15, Circular E, as revised each calendar year.

Also, when hiring internationals please make sure that their home address in PeopleSoft is their foreign address and their mailing address is their local (USA) address.

### **Section 5.10.3 – Quarterly Reporting**

Each quarter, each college payroll office must send to the KCTCS Office of Payroll a list with the names of any active international employees. If the college has no international employees, the college is to send a memo (e-mail will suffice) indicating such. Lists are to be sent the first week of the following months and indicate the following information.

Reporting Months:

January  
April  
July  
October

Containing:

Name of NRA  
EMPLID#  
Current Visa Type  
Expiration Date of Current Paperwork

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**Section 5.10.4 – Calendar Year Review**

In January of each year, the tax status of each international employee is to be reviewed for compliance with IRS regulations. Colleges that have active international employees are to consult with KCTCS Office of Payroll to clarify the Federal Insurance Contributions Act (FICA), Federal, and State tax status of internationals.

**END OF PROCEDURE**