

NRA Checklist

Determining the Required Documentation for Establishing a Non-Resident Alien (NRA) Supplier

General Overview

This checklist outlines the documentation required at the time of supplier setup in Workday for various payment scenarios involving Non-Resident Alien (NRA) payees.

All NRA payees must be established as suppliers in Workday before any payment request—regardless of payment type—can be submitted.

Important: We are prohibited from making payments to individuals who are citizens of T5 countries (Iran, Syria, Sudan, North Korea, Cuba). Any such cases must be reviewed and approved before proceeding.

Supplier requests for NRA payees must be submitted by a Service Center representative. Determine the applicable payment scenario below and collect the required documents before submission. For grant-funded payments, contact: OR-GSSC-General@osu.edu

All NRA suppliers will be entered into the Glacier tax compliance system.

- Glacier will send a questionnaire to the payee via email.
- If eligible, the NRA may claim a tax treaty benefit (e.g., 0% withholding), which will require additional documentation through Glacier.
- If Glacier is not completed within 10 days, the default 30% tax will be withheld.
- Typical Tax Withholding Rates:

- 30% – Services rendered, honorarium, award, royalty
- 14% – Scholarship or fellowship

Ohio State will issue a 1042-S tax form at year-end for applicable payments.

Contact Information

If you have any questions or need additional information about why you have been asked to use GLACIER, please contact BF-PRSM-WEBFORM@osu.edu.

Scenario 1: NRA Did Not Come to AND Does Not Reside in the U.S.

Examples: virtual presentations, remote editing or research, reimbursements, royalties

- Required Documents:
 - Payee Setup Form
 - Glacier questionnaire
 - W-8BEN Form (<https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>)
 - Independent Contractor Acknowledgment (for individuals if the payment is for services): (<https://www.opers.org/forms-archive/PEDACKN-Independent-Contractor-Worker-Acknowledgment.pdf>)
 - Email Address
 - Foreign Address

Scenario 2: NRA Is or Will Be in the U.S.

Examples: travel or healthcare reimbursement, honorarium, guest speaker fees, etc.

- Required Documents:
 - Payee Setup Form
 - Glacier questionnaire
 - W-8BEN Form (<https://www.irs.gov/pub/irs-pdf/fw8ben.pdf>)
 - Passport
 - Visa, Visa Waiver Stamp, or I-94 (proof of visa type)
 - If Canadian and none of the above are available, submit: I-20, I-797, DS-2019, ESTA, or Nexus Card
 - Compliance Form (<https://busfin.osu.edu/system/files/b1-b2-cert.pdf>)
 - Required for visa types B1, B2, WB, WT, and for all Mexican or Canadian NRAs
 - Independent Contractor Acknowledgment (for individuals if the payment is for services): (<https://www.opers.org/forms-archive/PEDACKN-Independent-Contractor-Worker-Acknowledgment.pdf>)
 - Email Address
 - Foreign Address