Introduction to Nonresident Alien Payments
Introduction

- The first law limiting immigration into the US was enacted by Congress in 1924.
- The current immigration system was put into place by the Immigration and Nationality Act of 1952. This system established the visa categories and stipulated who is eligible to work in the US.
- Immigration laws have evolved and become stricter since 9/11/01.
- One of the goals of immigration rules is to protect paid employment for US citizens and aliens authorized to work in the United States.
- The Internal Revenue Service (IRS) established separate regulations for taxation of nonresidents.
- Immigration status affects how we tax nonresident aliens.
Most Common Immigration Statuses (Eligible for Employment)

Most common Immigration Statuses on grounds:

- **Student**
  - F-1 - Students
  - J-1 - Exchange Visitors - Students
  - F-2 - Student spouses are not permitted to work

- **Non-Student**
  - J-1 - Exchange Visitors - Non-student
  - J-2 - Dependent of Exchange Visitor w/EAD card
  - H-1B - Temporary Worker in a Specialty Occupation
  - O-1 - Persons of Extraordinary Ability
  - TN - Professionals under NAFTA (Canada & Mexico)

(The numerical designation (1, 2, 4) generally indicates whether the person holding the visa is the primary holder or dependent holder)
Employment Restrictions-Students

F-1 and J-1 Students

- Can only work a **maximum of 20 hours per week when school is in session**. No maximum work hours per week during school breaks so long as the student is or plans to be enrolled for the next term.

- Can work a maximum of 30 days **BEFORE** the begin date on the I-20 or DS-2019, but not **AFTER** completion of academic requirements, even if estimated completion date on form is later.

- SSA restrictions for issuance of SSN - foreign national must provide proof of employment. The International Studies Office uses a form letter that can be easily completed and given to the employee.

- During academic year, must be enrolled full-time.
Sample I-20, F-1 Status

- **Biodata**: Check Section 2 to ensure your school is the Sponsor.
- **Check Section 5 for begin & end dates**
- **Estimated Costs**
- **Check Sections 10 & 11 for signatures**
- **Form Number**: Form I-20 (Rev. 04-27-08R)
- **Status holder & SEVIS ID**: If original, will be date-stamped by Immigration – if extension, might not be stamped.
- **Financial Support**
I-20 Endorsed for Part-Time OPT

Note type, dates, etc. of employment

OPT REQUIRES AN EAD IN ADDITION TO THE I-20 ENDORSEMENT!
Sample OPT Card

C031 indicates OPT

Can only work within limits of OPT

Dates OPT is authorized
Sample DS-2019, J-1 Student Status

**Primary statusholder and SEVIS Number**

**Check Section 2** to ensure your school is the sponsor.

**Check Section 3** for begin and end dates.

**Original will be date-stamped by Immigration; Extension might not be stamped.**

**Check Section 4** for Primary Purpose.

**Check for all applicable signatures.**

**Form Number**

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**U.S. Department of State**

**CERTIFICATE OF ELIGIBILITY FOR EXCHANGE VISITOR (J-1) STATUS**

**Primary statusholder and SEVIS Number:** J-1

**Form Number:** DS-2019

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<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Primary statusholder and SEVIS Number</td>
</tr>
<tr>
<td>2.</td>
<td>Check to ensure your school is the sponsor</td>
</tr>
<tr>
<td>3.</td>
<td>Check for begin and end dates</td>
</tr>
<tr>
<td>4.</td>
<td>Check for Primary Purpose</td>
</tr>
<tr>
<td>5.</td>
<td>Check for all applicable signatures</td>
</tr>
</tbody>
</table>

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**Other notes:**

- Original will be date-stamped by Immigration; Extension might not be stamped.
- Check for all applicable signatures.

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**Revised:** 04/06/03

**Issue Date:** 04/06/03

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**Signature of Responsible Officer or Alternate Responsible Officer:**

**Name:** Ruth A. Johnson

**Title:** Consular Associate of the United States of America

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**EXCEPTION:**

- Must be 18 years or older, with no more than 90 days in the U.S.

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**Examiner:**

**Date:** 04/03/03

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**Issued:**

**Date:** 04/06/03

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**Note:**

- Check for all applicable signatures.

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**Printed Name:**

**Signature:**

**Date:** 04/06/03

---

**Examiner:**

**Date:** 04/03/03

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**Issued:**

**Date:** 04/06/03

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**Note:**

- Check for all applicable signatures.
Employment Restrictions - Non-Students

J-1 Exchange Visitors (Scholars, Teachers, etc.)

- May only work for the sponsoring employer within the guidelines of the program approved for the period designated by the DS-2019, which authorizes the foreign national’s employment.

- Cannot work **BEFORE** the begin date on the DS-2019 (regardless of entry date) or **AFTER** the program is completed (regardless of expiration date on the form).

- Non-student form DS-2019 - Looks like the form for students, except exchange visitor category will be different.
Employment Restrictions - Non-Students

J-2 Dependents of Exchange Visitors (Students, Scholars, Teachers, etc.) – might be able to work

- Must possess an **unexpired** Employment Authorization Document (EAD) card in order to work.
- If they do not have a valid EAD card they CANNOT work – they have not been authorized to work.
- Cannot work **BEFORE** the begin date or **AFTER** the expiration date of EAD. Review dependent form DS-2019. If J-1’s program is completed or terminated early, J-2 status (and employment authorization) ends also.
I-766 Employment Authorization Card
(I-688B obsolete, last valid version expired in 10/2007)

C19 refers to Temporary Protected Status (TPS)
Authorization is completely unrestricted

Validity dates
Employment Restrictions - Non-Students

H-1B & O-1 Visa Holders

- **H-1B** - Temporary Worker in a Specialty Occupation
- **O-1** - Persons of Extraordinary Ability
- **Individuals with this status**
  - May only work for the sponsoring employer within the guidelines of the petition approved by USCIS via Form I-797A for the period designated which authorizes the foreign national’s employment.
  - Cannot work **BEFORE** the begin date or **AFTER** the expiration date.
Employment Restrictions - Non-Students

**TN Visa holder** (for citizens of Canada & Mexico)

- “May only work to perform professional services for the sponsoring employer in a specific position for a fixed period of time, pursuant to the provisions of the North American Free Trade Agreement (NAFTA)”
- Cannot work **BEFORE** the begin date or **AFTER** the expiration date
Determine Tax Residency (NRA or RA)

- We in CIS will determine if the individual is a non-resident alien (NRA) or a resident alien (RA) for tax purposes by applying the Substantial Presence Test using data provided on their documentation. (Tax residency is based on length of time and immigration history in the US.)

- NRAs (many F or J individuals) – complete the W-4 according to IRS regulations (single and 1 allowance, if from India single and 2 allowances)

- RAs– complete W-4 (taxed like a US citizen)
Foreign students and scholars are exempt from FICA while they are nonresidents for tax purposes. This includes students on OPT. Once they become a resident for tax purposes, they are subject to FICA taxes. All full time students working on grounds are exempt from FICA. J-2, H, TN and O visa holders are never exempt from FICA.
Documents Used to Determine Tax Residency

- Picture page of the passport, with expiration date – Original issuing authority/Citizenship
- Current VISA page in the passport - Visa Type, Expiration date, issuing authority
- I-94 card (Departure Record)- Citizenship, Status, Admission Number
- I-20 (F), DS-2019(J), EAD card or I-797 (J-2, H, TN, F-1 on OPT, etc.)
Passport Picture Page

Visa Page
I-94 Card

When an alien has been granted admission into the U.S. by a U.S. Customs and Border Protection (CBP) Inspector at an authorized Port of Entry, he/she will be issued an ARRIVAL/DEPARTURE RECORD, Form I-94, the bottom portion of which is stapled to a page in the alien's passport. This document explains how long the bearer may remain in the U.S. and the terms of admission.

Admission Number (same as Departure number)

Many ports of entry along the land borders with Canada and Mexico began using a modified Form CBP I-94A in late 2004. The new form is computer-generated, with both the bearer's personal information and the terms of admission printed onto the form instead of written by hand.
Overview of Tax Treaties

- The US has negotiated tax treaties with 60-plus countries. These treaties work to reduce the income tax liability of qualifying payees.

- If you or one of your foreign nationals think that they are eligible for treaty benefits, please have them call Andy Meade or Tim White to see if they qualify.

- Treaty benefits can be claimed on one’s tax return if not claimed for withholding purposes during the tax year.
Yearly Sign Up for Treaty Benefits
(Tax Exemption)

• We will send out emails in mid November (or when we receive out updated software for next year) to all foreign nationals who have claimed treaty benefits during the current year.

• The email will contain a link to a calendar where they will sign up for an appointment to complete the forms to claim their treaty benefits for next year.

• NRAs must complete FORM 8233 each year with Andy or Tim for treaty benefits on wages or fellowship/scholarship payments.
## Tax Treaties – Student for 2008

### Treaty Eligibility Will Be Determined by the International Tax Specialist

<table>
<thead>
<tr>
<th>Country</th>
<th>Article Number</th>
<th>Dollar amount that will be exempt from tax</th>
<th>Time Limit (from arrival date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bangladesh</td>
<td>21(2)</td>
<td>8,000</td>
<td>No Limit</td>
</tr>
<tr>
<td>Belgium</td>
<td>21(1)</td>
<td>2,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>China, P.R.</td>
<td>22(1)</td>
<td>5,000</td>
<td>No Limit</td>
</tr>
<tr>
<td>Commonwealth of Independent States (CIS)*</td>
<td>V(1)</td>
<td>Limited</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Cyprus</td>
<td>21(1)</td>
<td>2,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>21(1)</td>
<td>5,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Egypt</td>
<td>21(1)</td>
<td>3,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Estonia</td>
<td>20(1)</td>
<td>6,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>France</td>
<td>21(1)</td>
<td>5,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Germany - Retrospective Loss Clause</td>
<td>20(4)</td>
<td>5,000</td>
<td>Four years</td>
</tr>
<tr>
<td>Iceland</td>
<td>22(1)</td>
<td>2,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Indonesia</td>
<td>20(1)</td>
<td>2,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Israel</td>
<td>24(1)</td>
<td>3,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Korea</td>
<td>21(1)</td>
<td>2,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Latvia</td>
<td>20(1)</td>
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<td>Sixty Months</td>
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<tr>
<td>Lithuania</td>
<td>20(1)</td>
<td>5,000</td>
<td>Sixty Months</td>
</tr>
<tr>
<td>Morocco</td>
<td>18</td>
<td>2,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Netherlands</td>
<td>20(1)</td>
<td>2,000</td>
<td>No Limit</td>
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<tr>
<td>Norway</td>
<td>16(1)</td>
<td>2,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Pakistan - Treaty allowed for Non-Residents</td>
<td>20(1)(1)</td>
<td>5,000</td>
<td>No Limit (as long as NRA)</td>
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<tr>
<td>Philippines</td>
<td>20(1)</td>
<td>5,000</td>
<td>Five Tax years</td>
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<td>Poland</td>
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<td>2,000</td>
<td>Five Tax years</td>
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<tr>
<td>Portugal</td>
<td>23(1)</td>
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<td>Sixty Months</td>
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<td>Romanita</td>
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<td>Five Tax years</td>
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<td>Slovak Republic</td>
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<td>Sixty Months</td>
</tr>
<tr>
<td>Slovenia</td>
<td>20(1)</td>
<td>5,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Spain</td>
<td>19(1)</td>
<td>5,000</td>
<td>Sixty Months</td>
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<tr>
<td>Thailand</td>
<td>28(1)</td>
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<td>Five Tax years</td>
</tr>
<tr>
<td>Trinidad &amp; Tobago</td>
<td>19(1)</td>
<td>2,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Tunisia</td>
<td>20</td>
<td>4,000</td>
<td>Five Tax years</td>
</tr>
<tr>
<td>Venezuela</td>
<td>21(1)</td>
<td>5,000</td>
<td>Five Tax years</td>
</tr>
</tbody>
</table>

Cypriot, Egypt, Slovenia and Venezuela treaties allow for an extension for advanced degrees under certain circumstances.

**Retrospective Loss Clause:** These treaty states that the exemption is retroactively lost if you exceed the exemption period. Therefore, if you expect to stay in the United States longer than four tax years, you should NOT file an 8233 (8233) form and claim treaty benefits. You should have taxes deducted from your paycheck.

If you do not complete an 8233, you can claim the treaty benefits when you file your income tax return.

*Includes the countries of Armenia; Azerbaijan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan; Turkmenistan; and Uzbekistan.

Additional information regarding tax treaties can be found in Publication 941 on the IRS website: www.irs.gov
## TREATY ELIGIBILITY WILL BE DETERMINED BY THE INTERNATIONAL TAX SPECIALIST

<table>
<thead>
<tr>
<th>Country</th>
<th>Article Number</th>
<th>Time Limit (from arrival date)</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>BANGLADESH</td>
<td>21(1)</td>
<td>TWENTY FOUR MONTHS</td>
<td>No Limit</td>
</tr>
<tr>
<td>BELGIUM</td>
<td>20</td>
<td>TWENTY FOUR MONTHS</td>
<td></td>
</tr>
<tr>
<td>CHINA, P. R.</td>
<td>19</td>
<td>THIRTY SIX MONTHS</td>
<td></td>
</tr>
<tr>
<td>COMMONWEALTH OF INDEPENDENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATES (CIS)*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CZECH REPUBLIC</td>
<td>21(1)</td>
<td>TWENTY FOUR MONTHS</td>
<td>One Time Only</td>
</tr>
<tr>
<td>EGYPT</td>
<td>22</td>
<td>TWENTY FOUR MONTHS</td>
<td>Prospective Loss Clause</td>
</tr>
<tr>
<td>FRANCE</td>
<td>20</td>
<td>TWENTY FOUR MONTHS</td>
<td>One Time Only</td>
</tr>
<tr>
<td>GERMANY</td>
<td>20(1)</td>
<td>TWENTY FOUR MONTHS</td>
<td>Retroactive Loss Clause</td>
</tr>
<tr>
<td>GREECE (Teachers &amp; Professors Only)</td>
<td>11</td>
<td>THIRTY SIX MONTHS</td>
<td>Only allowed for Non-Residents</td>
</tr>
<tr>
<td>HUNGARY</td>
<td>17</td>
<td>TWENTY FOUR MONTHS</td>
<td>Prospective Loss Clause</td>
</tr>
<tr>
<td>ICELAND</td>
<td>21</td>
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<td>Prospective Loss Clause</td>
</tr>
<tr>
<td>INDIA</td>
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<td>Retroactive Loss Clause</td>
</tr>
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<td>INDONESIA</td>
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<td>One Time Only</td>
</tr>
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<td>ISRAEL</td>
<td>23</td>
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<td>Prospective Loss Clause</td>
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<td>ITALY</td>
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<td>Prospective Loss Clause</td>
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<td>JAMAICA</td>
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<td>1 Time Only/Prospective Loss</td>
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<td>JAPAN</td>
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<td>Only allowed for Non-Residents</td>
</tr>
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<td>KOREA</td>
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<td>Prospective Loss Clause</td>
</tr>
<tr>
<td>LUXEMBOURGS</td>
<td>21(2)</td>
<td>TWENTY FOUR MONTHS</td>
<td>Retroactive Loss Clause</td>
</tr>
<tr>
<td>NETHERLANDS</td>
<td>21</td>
<td>TWENTY FOUR MONTHS</td>
<td>Retroactive Loss Clause</td>
</tr>
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<td>NORWAY</td>
<td>15</td>
<td>TWENTY FOUR MONTHS</td>
<td></td>
</tr>
<tr>
<td>PAKISTAN (Teachers &amp; Professors Only)</td>
<td>11</td>
<td>TWENTY FOUR MONTHS</td>
<td>Only allowed for Non-Residents</td>
</tr>
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<td>PHILIPPINES</td>
<td>21</td>
<td>TWENTY FOUR MONTHS</td>
<td>Prospective Loss Clause</td>
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<td>POLAND</td>
<td>17</td>
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<td>Prospective Loss Clause</td>
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<td>PORTUGAL</td>
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<td>TWENTY FOUR MONTHS</td>
<td>One Time Only</td>
</tr>
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<td>ROMANIA</td>
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<td>TWENTY FOUR MONTHS</td>
<td>Prospective Loss Clause</td>
</tr>
<tr>
<td>SLOVAK REPUBLIC</td>
<td>21(5)</td>
<td>TWENTY FOUR MONTHS</td>
<td>One Time Only</td>
</tr>
<tr>
<td>SLOVENIA</td>
<td>20(3)</td>
<td>TWENTY FOUR MONTHS</td>
<td></td>
</tr>
<tr>
<td>THAILAND</td>
<td>29</td>
<td>TWENTY FOUR MONTHS</td>
<td>Retroactive Loss Clause</td>
</tr>
<tr>
<td>TRINIDAD &amp; TOBAGO</td>
<td>18</td>
<td>TWENTY FOUR MONTHS</td>
<td></td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>20A</td>
<td>TWENTY FOUR MONTHS</td>
<td>Retroactive Loss Clause</td>
</tr>
<tr>
<td>VENEZUELA</td>
<td>21(10)</td>
<td>TWENTY FOUR MONTHS</td>
<td></td>
</tr>
</tbody>
</table>

*There is no dollar limit on the amount exempted from tax.

**Retrospective Loss Clause** - Those treaties state that the exemption is retroactively lost if you exceed the exemption period. For example, if you stay in the United States longer than twenty-four months, you will be required to pay tax on all of your earnings back to your arrival date. Therefore, if you expect to stay longer that the exemption period you should NOT file an 8833 form and claim treaty benefits. You should have taxes deducted from your paycheck.

**Prospective Loss** - If you initially plan to be here more than 2 years, you cannot use the treaty due to prospective loss clause.

** Includes the countries of Armenia; Azerbaijan; Belarus; Georgia; Kyrgyzstan; Moldova; Tajikistan; Turkmenistan; and Uzbekistan

Additional information regarding tax treaties can be found in Publication 910 on the IRS website: [www.irs.gov](http://www.irs.gov).
Payments to NRAs for work performed outside the US is neither reportable nor taxable in the US (it is foreign source income).

**Warning** - If the foreign national, on your payroll, needs to enter the US for any work related purpose, the period of time and wages earned while in the US are taxable and all restrictions pursuant to their visa apply. They must have a status that permits them to work and employees must complete a Form I-9 (Employment Eligibility Verification Form).
Scholarships

Scholarships are amounts “paid” to a student for the purpose of aiding them in the pursuit of their studies, and which do not represent compensation for personal services.

Scholarships are separated into two categories - Qualified and Non-qualified.

- Qualified scholarships include tuition and fees required for the enrollment or attendance of a student at an educational institution, fees, books, supplies and equipment required for courses of instruction and are not taxable.
- Non-qualified scholarships include the amount of the scholarship in excess of tuition, books, fees and supplies and are intended to assist with living expenses.

Most US source non-qualified scholarship monies received by any individual, regardless of tax residency, are taxable.

Non-qualified scholarships are reportable and withholdable at a rate of 14% for all nonresident aliens in F or J status.

- Exceptions to taxable scholarships are provided by tax treaties:
  - **Tax treaty** - Tax treaties can reduce the amount of US taxes for residents of foreign countries. Not all countries have a tax treaty with the US and not all foreign nationals are eligible for treaty benefits. As a general rule, all scholarship monies are exempted from tax if there is a treaty.
Non-Wage Payments

**Fellowships**
- Awards to assist a non-student individual in the pursuit of their research or study. As with scholarships, there should not be any (past, present or future) requirement to perform a service to receive the payment.
- If there is a requirement to perform a service, it is considered employment and recipient should be paid as an employee.
- Fellowship payments are basically non-qualified scholarships and are reportable and withholdable for NRAs at the same rates.

**Prizes and Awards**
- Prizes and awards are not earned income from personal services. They are an acknowledgement of personal merit and are a payment in recognition for a special achievement, skill or knowledge, or an award won in a contest.
- Absent a treaty benefit, NRA payees are subject to 30% withholding.
**Non-Wage Payments**

**Honoraria**

- A payment to an independent contractor for services such as giving a lecture or grand rounds. These payments are taxed at 30% unless the independent contractor is from a tax treaty country and they sign a completed 8233. They must have a SSN or an ITIN to apply for treaty benefits (tax exemption).

- A foreign national individual **must be in the proper immigration status to participate in honorarium activities.**

- The most common statuses that allow compensation for an honorarium are B-1, B-2, VWB, VWT, and J-1 non-student. **J-1s must have prior written approval from their sponsor.**

- B-1, B-2, VWB and VWT visa holders can be paid honoraria only if they are at the university no longer than **9 days** and have not accepted payment or expenses from more than **5 institutions** in the previous **6 month period (9-5-6 rule).**

- **H visa holders are not permitted to receive honoraria payments**

- This is a link to our “Check off list” for travel and honoraria payments [http://etg07.itc.virginia.edu/uvaformsfiles/alientax/HonorariaTravelReq.pdf](http://etg07.itc.virginia.edu/uvaformsfiles/alientax/HonorariaTravelReq.pdf)
**ITIN vs. SSN**

- IRS individual taxpayer identification numbers (ITINs) for aliens. “Do not accept an ITIN in place of an SSN for employee identification or for work.” An ITIN is only available to resident and nonresident aliens who are not eligible for US employment and need identification for other tax purposes. You can identify an ITIN because it is a 9 digit number, beginning with the number “9” with either a “7” or “8” as the fourth digit and is formatted like an SSN.

- A foreign national must have a SSN or an ITIN to apply for treaty benefits (tax exemption)

- Here is a link to “How to apply for an ITIN”

- An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.
Resource List

- Publication 15 - Employer’s Tax Guide
- Publication 515 - Withholding of Tax on Nonresident Aliens and Foreign Entities
- Publication 519 - U.S. Tax Guide for Aliens
- Publication 901 - Income Tax Treaties
C I S Contacts

- Director - Michael Schwartz, 924-4379, MBS7R
- Foreign National Tax - Tim White, 982-2735, TJ W5X
  - Andy Meade, 924-1377, ALM3F
- Immigration Compliance - Jose Fleming, 243-2031, JLF7K
  - Tim White, 982-2735, TJ WX
- I-9 Compliance - Christine Langford, 924-4393, CRF6B
- Director of Policy Development - Dave Ripley
Questions?