The Payments to Non-Residents process focuses on payments to individuals & corporations that do not reside in Canada who perform work for the University.

What is a payment to a Non-Resident?
Payments to non-residents include:

- Fees or commissions for work/services performed in Canada
- Travel Expenses (transportation, accommodation, and meals) which we pay directly or for which we reimburse the non-resident.

Please Note: It does not include payroll payments for individuals employed by the University.

When to Use the Non-Resident Payment process flow
If you are processing a payment to an individual outside of Canada you can follow the process flow available on the Human Resources website to determine the required process.

- The work flow is available at: [http://umanitoba.ca/admin/human_resources/services/hris/forms/index.html](http://umanitoba.ca/admin/human_resources/services/hris/forms/index.html)

For payments to Non-Residents, the workflow will guide you to one of the following processes:

1. The Non-Employment Payments to Non-Canadian Residents form

| the amount is under $5,000 per year | it is Non- employment Income | the individual has no Business Number |

Invoices must be attached to the form and include the following information:

- Specify that the work was performed in Canada
- Provide number of days in Canada
- Detailed breakdown for services verses product costs, if applicable
- State if there is a waiver attached

**Remember to include all travel expenses on the form in the area provided**

2. An Independent Contract Agreement (ICA)

- Over $5,000 for Individuals

3. A Purchase Requisition

- Payments to Individuals with a business number and under $5000 (Paper Requisition to Purchase)

Non-Resident Waiver
If a Contractor is a non-resident of Canada supplying services within Canada, the University is required to withhold fifteen percent of the payments pursuant to the Income Tax Act (Canada) unless the Contractor has obtained and provided to the University, prior to the payment being issued, a CRA Waiver. More information can be found at:

- [CRA Waiver Application](http://umanitoba.ca/admin/human_resources/services/hris/forms/index.html)
- [Tax treatment of non-residents who perform services in Canada](http://umanitoba.ca/admin/human_resources/services/hris/forms/index.html)

**A T4ANR tax form will be issued for all payments in excess of $500.00 in a calendar year.**
I need to pay an Individual for a Service....

Was the individual an employee at any point during the time the service was performed?

Go To Questionnaire

- If Employment
  - Contact HR Data Control for information forms

- If Unsure
  - Contact HR consultant

If Non-Employment

- Is there a Business Number?
  - Yes
    - Is this >$5000 for a calendar year?
      - Yes
        - Payment to Individual Form
      - No
        - Canadian Resident?
          - Yes
            - Requisition to Purchase required
          - No
            - Independent Contract Agreement (ICA) required
  - No
    - Is this >$5000 for a calendar year?
      - Yes
        - Payment to Individual Form
      - No
        - Payment to Non-Canadian Resident Form