

Working with Foreign Talent? – Plan Ahead!

There are several federal laws governing the hiring of a foreign citizen to work in the United States. Penalties for not complying with US immigration and tax laws can be severe, and apply to both the hiring parties and the talent. (Having a production shut down can be VERY expensive.) If you are planning to have a foreign citizen perform services on a production in the United States, several items need to be addressed well in advance to ensure a smooth production, and efficient talent payment process.

What the Performer Will Need

1. A project-specific work visa. (Travel visas DO NOT authorize the performer to work.)
2. A Tax Identification Number. Talent should obtain a Social Security Number if they have a US Alien Registration Card (“green card”) or if they have entered the USA on an O-1, P-1 or P-2 visa; otherwise Talent should obtain an Individual Taxpayer Identification Number (ITIN)
3. A completed Form I-9.
4. A completed Form W8-BEN (for individual) or W8-BEN-E (if performer is incorporated) signed by the performer.
5. A completed Form W8-IMY signed by the talent agency if they are receiving payment directly.
6. A copy of the Talent’s passport and visa for Extreme Reach Talent’s records.

IMPORTANT NOTICE #1

Federal immigration and tax laws cannot be avoided by paying the talent’s agent or agency. Foreign corporations are also subject to Federal taxation and withholding.

IMPORTANT NOTICE #2

Extreme Reach Talent will pay the performer based on current US tax law, including an existing tax treaty, if any, with the performer’s domestic country. The performer may be subject to 30% federal tax withholding, and up to 7% state withholding. The performer may receive a refund upon the filing of annual tax returns.

The process for an expedited work visa is approximately 4 weeks. PLAN AHEAD!

Thank you,
The Talent Group at Extreme Reach

Any questions? Please contact our Senior Labor Relations Counsel at sallie.weaver@extremereach.com