

Ce qu'un artiste étranger a besoin pour se produire sur notre scène :

Toute personne (artistes et techniciens) venant se produire aux Etats-Unis doit absolument être munie d'une autorisation de travail temporaire, ainsi qu'un formulaire CWA ou W8BEN permettant d'être en règle avec les services d'immigration et de l'IRS. Ces documents doivent impérativement être joints à un contrat en règle.

Foreign Artist Taxation

As a general rule, anyone performing services in the U.S. – including most (if not all) performing artists – must pay U.S. taxes on his or her U.S. income. It is important to note the distinction between *withholding* and *taxation*. Generally, *withholding* is required of anyone making a payment to a foreign artist for services performed in the U.S. Withholding is the mechanism by which the IRS ensures that it collects taxes owed by foreign artists. *Taxation* refers to the actual tax owed by an artist. Withholding may be required, even if an artist will end up owing no U.S. tax. Conversely, an artist may be exempt from withholding, but could still owe tax on the income earned. Generally, anyone making a payment to a foreign artist for services performed in the U.S. is required to *withhold* 30% of the artist's gross income toward the artist's U.S. tax liability. However, artists performing services in the U.S. are *taxed* at the same graduated rates that apply to U.S. citizens. Accordingly, the amount of the 30% withholding is almost always going to be more than the artist's actual tax liability. The artist may recover the difference by filing a U.S. tax return.

In addition, foreign artists may also be subject to state and local income taxes for income earned within a particular state. **State income tax liability may exist even if there is no federal income tax liability; and, in the case of some states (e.g., California), even if the income is exempt from tax as a result of an income tax treaty.** A foreign artist should refer to specific state tax laws or seek the assistance of a tax professional to determine applicable state tax requirements, including the necessity to file a state income tax return. Generally, this information is available on the state's web site.