

## Are you considering inviting a Foreign National short term visitor to the University and providing a payment or reimbursement of expenses?

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*Before extending the invitation it is very important that you consider:*

- What type of Visa the visitor will obtain for the trip (or if he/she will be on a visa waiver)
- What type of payment you intend to make (reimbursement; honorarium; other)
- How you will obtain the required documentation from the visitor that you will need
- Whether the visitor has a SSN or ITIN – one is required if he/she will receive payment for services (such as an honorarium)—and whether taxes will be withheld from that payment

### **Visitor's Visa Status**

*What is the visa status of the visitor you wish to invite?*

The visa status under which a Foreign National enters the United States affects the type of payment the visitor can receive. It also dictates the documentation the visitor will need to receive payment. Be sure the visa status allows the type of payment you wish to provide to the visitor.

The most common visa types are B-1, B-2, F-1, G-1, H-1, J-1, O-1, P-1, P-2, P-3, TN, WB, and WT.\*

### **Type of Payment**

*Is the expected type of payment allowed under the visitor's Visa status?*

**Travel Reimbursement\***: typically allowed for visa statuses B-1, B-2; F-1 (*U of I sponsored, otherwise with restrictions*); G-1; H-1 (*U of I sponsored*); J1 (*U of I sponsored*); O-1 (*U of I sponsored*); P-1, P-2 and, P-3 (*U of I sponsored or official itinerary*); TN; WB; WT.

**Honorarium Payments\***: typically allowed for visa statuses B-1 and B-2 (*activity no longer than 9 days and no more than 5 payments in 6 months*); F-1 (*U of I sponsored*); J1 (*U of I sponsored*), J-2 with EAD; O-1 (*U of I sponsored*); P-1, P-2 and P-3 (*U of I sponsored or official itinerary*); WB and WT (*activity no longer than 9 days and no more than 5 payments in 6 months*).

There are significant tax issues when honoraria payments are made. The visitor must have SSN or ITIN in order to receive payment. If there is no tax treaty with the visitor's country, as much as 30% of the payment can be withheld for taxes. The visitor should be advised in advance of the offer to visit. W-8BEN must be completed for all honoraria payments.

### **Documentation**

*Does the visitor have the documentation required to process his/her payment?*

The following copies of documents are needed for all payments:

- Passport**: Identification page with picture, passport #, and all entry and exit stamps
- I-94 Card** (Arrival/Departure Record): Copy of front and back. This must be obtained while the visitor is at the University or in the U.S. – this document is turned in when the traveler leaves the country.

**NOTE**: Additional documents are needed for certain payments. For example, either an **SSN or ITIN plus the W-8BEN and Foreign National Tax Information forms are needed** for all service payments.

\*Additional information regarding visa types, allowable payments by visa type, and required documentation for payments is available on the Payments to Foreign National Web site at:

<http://www.obfs.uillinois.edu/payments-foreign-nationals/>