



**Financial Services  
Room 16 Skinner Hall**

# Guidelines for Payments to Nonimmigrant Short-Term Visitors

**The information contained in the following pages provide some general guidelines to paying short-term international visitors to campus. The rules and regulations concerning payments to individuals are complex and vary from country to country. Each situation requires individual consideration.**

**It is extremely important that departments not promise to make, either reimbursements or honoraria payments, until verifying that the person is eligible to receive payments. It is also very important that enough time - 6 to 8 weeks - be built into the process to allow for completion of required paperwork.**

**Contact: Lorraine Lacasse,  
Purchasing Card & Projects Coordinator  
llacasse@mtholyoke.edu or call ext. 2354**

## PAYMENTS TO NONIMMIGRANT SHORT-TERM VISITORS CHECKLIST

The items listed below are the key elements required for the College to determine how to proceed with payment(s) to a short-term visitor.

	<b>PRIOR TO ARRIVAL</b>	<b>COMMENTS</b>
_____	1. 6 to 8 weeks prior to visit send visitor "Invitation Letter" may be email (See Appendix "A" of Guidelines)	_____ _____
_____	2. Ask your visitor if he/she has a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)	_____ _____
_____	3. Ask your visitor for his/her country of tax residency	_____
_____	4. If the visitor is already in the United States ask for current visa status and who is the sponsoring organization	_____ _____
_____	5. Do you wish to make an honorarium payment?	_____
_____	6. If you plan to make an honoraria payment verify that your visitor has not been more than five (5) times in the last six (6) months and that none of the payments were for greater than a nine (9) day period	_____ _____ _____
_____	7. Do you wish to reimburse travel expenses?	_____
_____	8. Once you have issued the Invitation Letter and have the SSN or ITIN information and the country of tax residency, contact Lorraine Lacasse, Purchasing Card and Projects Coordinator, at ext. 2354.	_____ _____ _____

### **AFTER ARRIVAL**

The following documentation will be required for all honorarium payments:

- \_\_\_\_\_ 1. Copy of Passport
- \_\_\_\_\_ 2. Copy of I-94 card
- \_\_\_\_\_ 3. Copy of Letter of Invitation (copy of email invitation is acceptable)
- \_\_\_\_\_ 4. Copy of Social Security Card or Individual Taxpayer Identification Card
- \_\_\_\_\_ 5. Original signed Mount Holyoke College "B" Visa Status Statement (See Appendix "B" of Guidelines )

Additional forms may be necessary depending on the information gathered prior to the visitors arrival. These forms and 30% taxation information will be discussed during conversations with Lorraine Lacasse.

## **PAYMENTS TO NONIMMIGRANT SHORT-TERM VISITORS**

### **Introduction**

This document will provide information for payments to a nonimmigrant visitor for services provided to Mount Holyoke College as an independent contractor. Examples of these types of services are: presenting a paper, serving as a panel member at a symposium, or giving a lecture. Nonimmigrant visitors are defined as individuals who are in the United States for a short period of time, hold foreign tax residency and are not employees of Mount Holyoke College.

The United States Citizen & Immigration Services (USCIS), formerly the Immigration and Naturalization Service (INS), and the Internal Revenue Service (IRS) restrict the College's ability to make payments to nonimmigrant visitors. To ensure that your foreign visitor can be paid legally and promptly, your cooperation is essential.

This is an area in which advance planning is critical. If your department wishes to pay a foreign visitor an honorarium, the department should begin the work with the visitor at least **6 to 8 weeks** prior to the visit. The first step is to call Lorraine Lacasse, Purchasing Card and Projects Coordinator at extension 2354 or email [llacasse@mtholyoke.edu](mailto:llacasse@mtholyoke.edu) to discuss any specific restrictions and requirements relevant to the individual's home country or status.

### **Frequently Asked Questions**

#### **Who is considered a short term visitor at Mount Holyoke?**

Any individual who is not a United States citizen or US permanent resident and who will be visiting the Campus for nine (9) days or less.

#### **What if the visitor is staying longer than nine (9) days?**

The department should contact the McCulloch Center for Global Initiatives at extension 2072 to determine the appropriate visa status for the visit.

#### **May a short term visitor be paid an honorarium?**

Individuals who enter the United States as short term visitors with a visa status of B-1 / VWB (business visitor) - B-2 / VWT (tourist visitor) are potentially eligible to receive honorarium payments provided that the payment is made in connection with a "usual academic activity" lasting no more than nine (9) days, and that the individual has not received similar payments from more than five (5) U.S. institutions in the prior six (6) month period. This restriction is commonly called the 9/5/6 rule. However, honorarium may still be subject to a 30% tax withholding and other reporting requirements that vary with the visitor's country of origin.

For non-B classification visa holders such as J visa, individuals must obtain the visa sponsor's approval prior to any academic activity beginning on campus; otherwise, payment cannot be made.

### **How does the individual apply for a B status visa?**

To be admitted to the U.S. in business status, individuals from most countries will need to apply for a B-1/B-2 visa at the U.S. embassy in their home country. Citizens of the following countries, however, are currently not required to get such a visa under the USCIS' Visa Waiver Program (VWP): Andorra, Austria, Australia, Belgium, Brunei, Denmark, Finland, France, Germany, Iceland, Italy, Japan, Luchenstein, Luxembourg, Monaco, the Netherlands, New Zealand, Norway, Portugal, San Marino, Singapore, Slovenia, Spain, Sweden, Switzerland, and the United Kingdom\*. More information on the VWP can be found at the following web site: <http://www.uscis.gov/>

\*Citizens with the unrestricted right of permanent abode in England, Scotland, Wales, Northern Ireland, the Channel Islands and the Isle of Man.

### **Do I need to provide any information to the individual to acquire the B visa status?**

Regardless of whether or not an individual is required to get a visa to be admitted as a business visitor, the new rules require that an individuals arriving in the U.S. with the intent to participate in honorarium-related activities will to have with them a **letter of invitation** (see appendix "A"). The rules state that "*invitation letters should clearly specify the honorarium-related event or activity as well as the date and location of the activity. In addition, the letter may assist the inspecting Service officer in verifying that the activity the alien plans to participate in qualifies pursuant to section 212(1) of the (Immigration and Naturalization) Act...*" To avoid complications at the port of entry, please make sure that the appropriate letter of invitation has been issued to your business visitors, that they are aware that they should bringing the letter with them to their visa interview, (if applicable) AND that they should have it available as they arrive in their U.S. port of entry.

### **What happens at the port of entry?**

When international visitors enter the United States, they will be required to report to an Inspecting Service Officer who will review their paperwork and either approve or disapprove their entry into the country. If a visitor is approved, he or she will be given a white I-94 card or a green I-94 card if on a Visa Waiver program. The I-94 card will be placed in the passport and their passport will be stamped with the date of entry. The I-94 card will also be stamped and the Service Officer will write in the visa type and the date of departure.

It is important to note that even if international visitors are not required to get a visa from the U.S. consulate, they are required to get an Arrival/Departure Record (I-94) card when they enter the U.S. This card contains the following information: name, date of birth, country of citizenship, visa type and date through which the foreign visitor may stay. The I-94 card is surrendered to the Bureau of Immigration and Customs Enforcement (BICE) upon the foreign visitor's departure from the U. S.

If a foreign visitor does not have an I-94 card showing the proper status in her/his passport, we will not be able to pay an honorarium or to reimburse expenses.

Exception to the rule: Certain Mexican citizens who have a nonresident alien Mexican border crossing card (commonly known as a laser visa), or a multiple-entry nonimmigrant visa may not need a Form I-94.

### **What is a Tax Treaty?**

The United States has approximately 50 tax treaties with foreign countries. By claiming a tax treaty benefit, the individual is not subject to federal tax withholding. (See Appendix “B” Tax Treaty Listing). A visitor may claim a tax treaty benefit if she/he meets the restrictions of the tax treaty. The individual must have a Social Security Number or ITIN number in order to claim a Tax Treaty benefit. The individual will be required to complete a Form 8233 to claim the benefit.

In order to claim the Tax Treaty benefit the department will need to set up an appointment for the individual to complete the 8233 form. For appointment, contact:

Lorraine Lacasse, Purchasing Card and Projects Coordinator 413-538-2354

### **Does an individual need a Social Security number (SSN) or Individual Taxpayer Identification number (ITIN) in order to get an honorarium or travel reimbursement?**

No... International visitors receiving honorarium or payment for services rendered do not need to obtain a Social Security Number or Individual Taxpayer Identification number before they can be paid. However, the College is required to make a 30% tax deduction on all honoraria payments. Individuals receiving only incidental expense reimbursement do not need a SSN or ITIN but will need receipts as backup for the payment.

### **What is the difference between a Social Security Number and an Individual Taxpayer Identification Number?**

A Social Security Number is issued to someone who is eligible to be employed in the United States or has some type of fixed tax base. A fixed base is defined as a permanent establishment in the United States such as an office, bank account, etc. An Individual Taxpayer Identification Number is issued to a foreign national who is not eligible for a social security number.

### **How does someone apply for a Social Security Number or Individual Taxpayer Identification Number?**

If eligible for a Social Security number, the visitor must apply at any Social Security Administration Office.

International visitors who are not eligible for a Social Security Number may be able to apply for the ITIN while they are in their home country prior to their arrival in the US. They should consult IRS Publication 1915 which can be found at <http://www.irs.gov/formspubs/index>

UMASS is an Acceptance Agent for ITIN applications and if you have sufficient time you may be able to arrange with UMASS to have the individual complete the necessary paperwork to obtain an ITIN.

### **Can a short-term visitor be paid reimbursement for travel expenses?**

If a visitor is in a B-1 / VWB or B-2 / VWT, meets the 9/6/5 rule, and supplies the appropriate backup documentation, he or she is eligible to be reimbursed for travel expenses with no tax deduction. If the visitor is in a J-1 or H1 – B status, he or she will need written authorization from the Designated Sponsor Officer at their current institution prior to payment of the reimbursement.

**What documents are required from an international visitor on a “B” visa status before honorarium payment can be made?**

- Copy of Passport
- Copy of I-94 Card
- Copy of letter of invitation (can be email)
- Copy of Social Security Card or ITIN Number
- Original signed “B” Visa Status Certification (See Appendix “C”)

**What documents are required from an international visitor on a J-1 visa status before honorarium payment can be made?**

- Copy of Passport
- Copy of I-94 Card
- Copy of DS2019
- Copy of Social Security Card
- Written authorization from either the Responsible Officer or Alternate Responsible Officer at their sponsoring institution

**Are there any additional forms required if the visitor is from a Tax Treaty Country?**

Whether the individual is on a “B” status or J-1 status they will need to complete a Form 8233 to claim the treaty benefit.

The department or visitor will need to call and make an appointment in advance and must appear in person with the proper documentation. For an appointment, contact:

Lorraine Lacasse, Purchasing Card and Projects Coordinator, 413-538-2354

**SAMPLE INVITATION LETTER  
SHORT-TERM VISITOR  
REIMBURSEMENT/HONORARIUM**

Date

Dear [Professor/Dr./Ms./Mrs./Mr.]:

On behalf of [Department/Program of \_\_\_\_\_], I am pleased to invite you to visit our campus for [period of time not exceeding 9 days], for the purpose of [lecture, symposium, conference, etc].

In order to assist you in this visit we [may/will] provide you with reimbursement for expenses to help with the cost of your travel providing you can present backup documentation for the expenses.

Additionally, the College will pay you an honorarium of [amount] in association with your visit. However, the College may only make these payments if your affiliation will not exceed nine (9) days, and you have not accepted this type of payment from other U.S. institutions or organizations more than five (5) times during the last six (6) months. Also, the honorarium payment may be subject to 30% taxation if you are not eligible to claim a Tax Treaty benefit.

In order for Mount Holyoke to remain in compliance with all U.S. immigration and tax regulations it is imperative that you enter the United States with the appropriate immigration visa status. If you are required to obtain a visa to enter the United States, you may make application to the U.S. Consul for a B-1 (Visitor for Business) visa.

If you are not required to apply for a visa prior to your visit you should, upon your arrival at the United States port of entry, advise the inspecting Immigration Officer that you are coming for temporary business purposes and that you wish to be granted the appropriate status. You should use this letter as the reason for your visit.

Please coordinate the specifics of your visit with \_\_\_\_\_ of our staff at [telephone number] or [email] so we may better assist you with your visit.

Sincerely,

[Signature]

[Title]

[Department/Program]

**APPENDIX B**  
**TAX TREATY LISTING**  
**(Subject to Change)**

Country	Maximum Presence	Maximum Amount	Treaty Article
Australia	183 Days	No Limit	14
Austria	No Limit	No Limit	14
Barbados	89 Days	\$5,000	14
Belgium	182 Days	No Limit	14(2)(a)(b)
Canada	No Limit	No Limit	XIV
China, People's Republic of	183 Days	No Limit	13
Commonwealth of Independent States <sup>1</sup>	183 Days	No Limit	VI(2)
Cyprus	182 Days	No Limit	17
Czech Republic	183 Days	No Limit	14
Denmark	No Limit	No Limit	14
Estonia	183 Days	No Limit	14
Finland	No Limit	No Limit	14
France	No Limit	No Limit	14
Germany	No Limit	No Limit	14
Greece	183 Days	\$10,000	X
Hungary	183 Days	No Limit	13
Iceland	182 Days	No Limit	18
India	89 Days	No Limit	15
Indonesia	119 Days	No Limit	15
Ireland	No Limit	No Limit	14
Israel	182 Days	No Limit	16
Italy	183 Days	No Limit	14
Jamaica	89 Days	\$5,000	14
Japan	183 Days	No Limit	17
Kazakistan	183 Days	No Limit	14
Korea, Rep of	182 Days	\$3,000	18
Latvia	183 Days	No Limit	14
Lithuania	183 Days	No Limit	14
Luxembourg	No Limit	No Limit	15
Mexico	183 Days	No Limit	14
Morocco	182 Days	\$5,000	14
Netherlands	No Limit	No Limit	15
New Zealand	183 Days	No Limit	14
Norway	182 Days	No Limit	13
Poland	182 Days	No Limit	15
Portugal	182 Days	No Limit	15
Romania	182 Days	No Limit	14
Russia	183 Days	No Limit	13
Slovak Republic	183 Days	No Limit	14
Slovenia	No Limit	No Limit	14
So. Africa	183 Days	No Limit	14
Spain	No Limit	No Limit	15
Sweden	No Limit	No Limit	14
Switzerland	No Limit	No Limit	14
Thailand	89 Days	\$10,000	15
Trinidad and Tobago	183 Days	\$3,000	17
Tunisia	183 Days	\$7,500	14
Turkey	183 Days	No Limit	14
Ukraine	No Limit	No Limit	14
United Kingdom	183 Days	No Limit	14
Venezuela	No Limit	No Limit	14

<sup>1</sup> Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan

APPENDIX C



**“B” VISA STATUS STATEMENT**

I, \_\_\_\_\_ certify that during calendar year \_\_\_\_\_.

I have not received more than five (5) payments over a period of six (6) months for a duration of not greater than nine (9) days at any one location.

This certification testifies to the fact that I have adhered to the restrictions of my B1 / VWB or B2 / VWT immigration status.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature