



V i r g i n i a C o m m o n w e a l t h U n i v e r s i t y

Office of International Education

Guidelines for Honoraria Payment Procedures for International Visitors

The current federal law authorizes universities to pay honoraria and incidental expenses to visitors in tourist or business status, and includes those arriving under the Visa Waiver Pilot Program. This recent provision is found in the American Competitiveness and Workforce Improvement Act included as Title TV of the 1999 Omnibus Consolidated and Emergency Supplemental Appropriations Act, Pub. L. No. 105-277. The law was enacted Oct. 21, 1998, and reads as follows:

Any alien admitted under section 101(a)(15)(B) may accept an honoraria payment and associated incidental expenses for a usual academic activity or activities (lasting no longer than nine [consecutive] days at any single institution), as defined by the Attorney General in consultation with the Secretary of Education, if such payment is offered by an institution or organization described in subsection (p)(1) and is made for services conducted for the benefit of that institution or entity and if the alien has not accepted such payment or expenses from more than five institutions or organizations in the previous six-month period.

Be advised that the visitor must have a Social Security number (SSN) or individual taxpayer identification number (ITIN) prior to starting this application procedure.

The following information is provided to help you differentiate between the different visa categories and their eligibility to receive reimbursement and honoraria.

- These visitors may receive an honorarium and/or reimbursement of incidental expenses under certain circumstances.
- B-1/B-2, WB and/or WT visitors do not need to arrange for these payments before they enter the U.S. Those from visa-waiver countries will not need to go to the U.S. embassy before they come.
- Universities will be able to take advantage of the presence of some foreign visitors who appear unexpectedly. With advanced notification to the proper university departments, they can share their specialized knowledge and experience with the VCU community and receive reimbursement or honoraria.

At this time we would like to remind any department that plans to make use of this law for B-1/B-2, WB and/or WT visitors of the following:

- In order to be able to process an honoraria or reimbursement for an international visitor the department is responsible for notifying the Office of International Education (OIE) and having the Compliance Statement for Payments to Visitors in Business or Tourist Status completed, **before the individual departs from the university.**
- It is not possible for Accounts Payable, Payroll or OIE to verify the visa status of a visitor that has not completed the compliance statement or provided copies of his/her visa status. Failure to follow the proper procedures and submit the appropriate paperwork may result in nonpayment.
- Once the compliance statement is completed and the appropriate visa documents are attached, it must be sent to OIE. OIE will examine the visa documents for verification of USCIS status and forward the Compliance statement to Accounts Payable or Payroll for processing.
- Please note that there is usually a 30 percent federal and 5.75 percent state withholding tax on honoraria.
- The visitor is required to have a Social Security number or ITIN number before application for payment can be processed.
- If the visitor needs an ITIN number in order to receive an honorarium and he/she does not have one, access the Web site <http://www.irs.gov/pub/irs-pdf/fw7.pdf> in order to print out the W-7 application form and instructions. This application form must be submitted directly to the IRS by the visitor. A federal tax return must accompany the W-7.

Once the compliance statement is completed, please remember to attach:

- VCU Department invitation letter to visitor with dates and purpose.
- Copy of visa stamp and ID page of passport.
- Copy of I-94 card (front and back).
- VCU compliance statement (needed for both reimbursements and honoraria).
- Purchase order (for Accounts Payable Reimbursements).
- Personal service agreement (for honoraria).

Forward all documents listed above to OIE. Upon review we will send the approved compliance package to Accounts Payable or Payroll for processing.

II) International visitors on J-1 visas

- If an international visitor is currently on a J-1 visa sponsored by another institution, the current sponsor must give the scholar prior written permission to engage in activities at another location.
- If the scholar has not received permission from his/her current sponsor, VCU is not authorized to pay the scholar. This type of authorization is not difficult to obtain and the OIE will be happy to work with the other sponsor in arranging for a scholar to arrive at VCU and receive an honorarium or reimbursement.
- Please note that payment of J-1 scholars does not require the completion of the compliance statement, however the items listed below must be included.
 - Letter authorizing the incidental activity from the responsible or alternate responsible officer of the visitor’s current J-1 program.
 - VCU Department invitation letter to visitor with dates and purpose.
 - Copy of the visa stamp and ID page of passport.
 - Copy of the I-94 card (front and back).
 - Purchase order (for travel reimbursements).
 - Personal service agreement (for honoraria).

III) Other Visa Categories

- Departments planning to host international visitors in any other visa category should contact OIE **prior to contracting their services**. OIE will determine their eligibility for payment.

Questions:

Travel reimbursement processing:	Casandra Townsend, Accounts Payable	828-1077 (ext 161)
Honoraria payment and taxes:	Marty Rengers, Accounting Services E-mail: mlrenger@vcu.edu	828-0740
Visa or immigration questions:	Ingrid Mercer, OIE E-mail: i Mercer@vcu.edu	828-0595

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Compliance Statement for Payments to Visitors in Business or Tourist Status

Eligibility for payments: Visitors in business or tourist status (B-1, B-2, WB, WT) may be paid honoraria or reimbursed for travel expenses if (a) the visitor is engaged in the activity being compensated for any portion of nine consecutive days or less, **and** (b) the visitor has not been paid or reimbursed by more than five other U.S. institutions or organizations during the past six months.

Visitor information:

Last name (family name) _____
As stated on Social Security card or Individual Taxpayer Identification Number (ITIN) documents

First name (given name) _____
As stated on Social Security card or ITIN documents

Social Security number _____ or ITIN _____
(SSN or ITIN is required to receive honorarium payment; access the following Web site for the ITIN application and instructions at: <http://www.irs.gov/pub/irs-pdf/fw7.pdf>)

Dates of activity for which visitor is being paid _____

Visa status _____ Briefly describe the activity: _____

• Attach I-94 and passport pages

If you are Canadian, check if you did not receive Form I-94 (Departure Record)

• Attach pages of passport

Statement of visitor: I attest that I have been engaged in the activities described above for the benefit of Virginia Commonwealth University for any portion of nine days or less, and that I have not been paid or reimbursed by more than five other U.S. institutions/organizations during the past six months.

Signature _____ Date _____

Statement of department head or account manager: As sponsor of the above individual, I attest that the individual has been engaged in the activities described above for the benefit of Virginia Commonwealth University for any portion of nine days or less, and that the activities for which the individual is paid or reimbursed are within the broad realm of customary academic activities associated with teaching, research, public service, or academic administration or operations.

Signature _____ Date _____

Statement of Office of International Education: We attest to the visitor's eligibility to receive payment according to U.S. federal law provision 101(A)(15)B.

Signature _____ Date _____

• Please attach this statement to a VCU Personal Service Agreement:

Note: Honoraria and travel expenses may be paid to B-2 and WT visitors only under the eligibility requirements noted above. Honoraria may be paid to visitors in B-1 and WB status only under the above eligibility requirements. Travel reimbursements may be made to any B-1 or WB visitors. All payments are subject to standard university policies and procedures.

• Attach all supportive immigration documents to this statement

Questions:

Payment processing: Casandra Townsend, Accounts Payable 828-1077 (ext 161)

Taxes: Marty Rengers, Accounting Services 828-0740

E-mail: mlrenger@vcu.edu

Visa or immigration: Ingrid Mercer, OIE 828-0595