Stonehill Guide To Paying Honoraria and Travel Reimbursements To Foreign Nationals

Common Types of Visas
Most guest speakers at Stonehill hold either a J1 Visa, B Visa, or have Waiver Status.

- The J1 Visa is issued by invitation from a host institution, usually either Stonehill or another U.S. College or university. Honoraria and travel reimbursements can be paid to holders of this type of visa.

- The B Visa is a business visa that can be obtained by the foreign national from the U.S. Consulate in their home country. It is usually good for a number of years and can be used repeatedly to enter the U.S. for short periods of time (generally less than six months). The B Visa will be either B1 (business status) or B2 (tourist status). Depending on which type your guest speaker declares when he/she comes through US Customs, if your guest speaker declares B1 (business), they can be paid an honorarium and be reimbursed for travel expenses. If your guest speaker declares B2 (tourist), they can be paid an honorarium but CANNOT be reimbursed for travel expenses.

- The Waiver program is available only to citizens of Andorra, Austria, Australia, Belgium, Brunei, Denmark, Finland, France, Germany, Iceland, Ireland, Italy, Japan, Liechtenstein, Luxembourg, Monaco, Netherlands, New Zealand, Norway, San Marino, Slovenia, Spain, Sweden, Switzerland, and the United Kingdom. Under this program, foreign nationals may enter the U.S. for a maximum of 90 days without a visa as long as they have a nonrefundable round trip ticket. The Waiver will be either WB (business status) or WT (tourist status). Depending on which type your guest speaker declares when he/she comes through US Customs. If your guest speaker declares WB (business), they can be paid an honorarium and reimbursed for travel expenses. If your guest speaker declares WT (tourist), they can be paid an honorarium but CANNOT be reimbursed for travel expenses.

- Stonehill CANNOT pay honoraria to holders of O, F1, and H1-B visas issued through other U.S. institutions. In these cases, it may be necessary to arrange to pay your guest speaker's home institution so that they can in turn pay your guest speaker. Stonehill will review travel reimbursement requests for holders of these types of visas on a case by case basis.

- Canadians. Canadians are not required by law to present a passport or visa when entering the U.S. However, if they will be paid or reimbursed by Stonehill, the College requires a passport. Ideally, we would also like a photocopy of the I-94 Departure Card, but it is unlikely that your guest will have one because getting one involves requesting the card at U.S. Customs, and there is a minor fee involved in receiving the card.

Forms
- All federal forms must have original signatures. Stonehill cannot accept faxed federal forms.
- Under no circumstances should a foreign national fill out and sign a W-9 form. This form is intended for U.S. Citizens and Permanent Residents.
- Foreign National Information Form (FNIF), with original signature. A copy of this form can be obtained from the Human Resources Office. This form asks the guest speaker questions about their current visa status and about visas issued during previous trips to the U.S., as well as whether treaty benefits were taken during those trips. It aids the College in determining whether your guest is currently eligible for treaty benefits. The Human Resources Office can assist with the completion of this form.
- Foreign Visitors Honoraria Eligibility Certification Form, with original signature. This form is used for B visa holders and guests with waiver status, as well as for Canadians. By signing this form, the guest certifies their current visa status and purpose of payment. This form is also available from Human Resources.
- 8233 Treaty Form. This form, when treaty benefits apply, allows the guest to claim exemption from federal withholding on honoraria payments. Human Resources maintains a database that prints this form with the appropriate treaty information already filled in.
- W-7 Form. This form is used if the person does not have a social security number or Individual Taxpayer Identification Number (ITIN) already. This is the application form used to obtain an ITIN card. B visa and Waiver holders may supply a photocopy of an ITIN card in place of a Social Security card when claiming treaty benefits that exempt them from federal withholding. Application for the ITIN card may be made either in person or by mail using the W7 form. ITIN processing takes up to eight weeks. The form is available from the Human Resources Office or online at www.irs.gov. Please note that if the person is eligible for a social security number they must apply for one. The application for a social security number is available from the Human Resources Office or online at www.ssa.gov.

Social Security and Individual Taxpayer Identification Number (ITIN) Cards
J1 visa holders must have a Social Security Card or an application receipt from the Social Security office. Many B visa and Waiver holders already have a Social Security or ITIN card obtained during a previous visit. B visa and Waiver holders are not eligible to apply for a Social Security card but may apply for an ITIN card.

Treaty Benefits and Withholding
Many countries have treaties with the U.S. that allow their citizens to claim exemption from federal withholding on payments made to them by U.S. institutions. If treaty benefits apply and all the paperwork is in order, honorarium payments will not be withheld. If there is no treaty or if the paperwork is not in order, Stonehill will withhold 30% of the honorarium payment and it will be necessary for your guest speaker to file a U.S. tax return at the end of the year to reclaim the amount withheld. For
example, if the honorarium is $500 and there is no treaty or inadequate paperwork, the guest speaker will receive a check for $350 and the rest will go to the IRS.

To avoid withholding on honorarium payments the following is necessary:

- A treaty between the U.S. and the guest speaker's home country allowing for exemption from federal withholding. Please note that sometimes the guest speaker's prior earnings history in the U.S. may make them ineligible for treaty benefits. Each case is different; the College, after looking over the paperwork provided, can make a decision as to whether or not your guest speaker is eligible.
- A photocopy of a U.S. Social Security Card for J1 visa holders or a photocopy of either a Social Security card or an ITIN card for B visa and Waiver holders. If the guest speaker is entitled to treaty benefits, but cannot produce a Social Security or ITIN Card, Stonehill will withhold 30%.
- Completion of the 8233 treaty form, with original signatures.

The Role of the person “hosting” the guest speaker

- Identify the foreign national guest speakers in advance of their arrival.
- Work with your department/faculty to determine the type of visa the guest speaker will have.
- Assemble the paperwork necessary for that type of visa.
- If you know in advance that your guest speaker will be entering the U.S. on a B visa or on a Waiver, get in touch with them and advise them to declare B1 or WB when passing through U.S. Customs.
- To avoid federal withholding on your guest speaker's honorarium, have your guest speaker fill out the forms listed below and obtain photocopies of other necessary documentation as soon as they arrive. Ask Human Resources to confirm eligibility of treaty benefits and obtain the 8233 treaty form for signature.

Documentation for Paying Honoraria to J1 Visa Holders

- Foreign National Information Form (FNIF), with original signature
- If your guest speaker's J1 visa was issued by a U.S. institution other than Stonehill, a letter from the issuing institution giving their permission for your guest speaker to be paid by Stonehill
- Photocopy of main page of passport
- Photocopy of I-94 Departure Card (located in passport)
- Photocopy of visa (located in passport)
- Photocopy of Social Security Card (mandatory for payment and for treaty benefits)
- The 8233 Treaty Form, with original signatures, obtained from the Human Resources Office
- Something documenting date and location of lecture (for example, Conference and Events Confirmation Sheet)

Documentation for Paying Honoraria to B Visa Holders

- Foreign National Information Form (FNIF), with original signature
- Foreign Visitors Honoraria Eligibility Certification Form, with original signature
- Photocopy of main page of passport
- Photocopy of I-94 Departure Card (located in passport)
- Photocopy of visa (located in passport)
- Photocopy of Social Security or ITIN Card (optional for payment; mandatory for treaty benefits)
- The 8233 Treaty Form, with original signatures, obtained from the Human Resources Office
- Something documenting date and location of lecture (for example, Conference and Events Confirmation Sheet)

Documentation for Paying Honoraria to Guests with Waiver Status or Canadians

- Foreign National Information Form (FNIF), with original signature
- Foreign Visitors Honoraria Eligibility Certification Form, with original signature
- Photocopy of main page of passport
- Photocopy of I-94 Departure Card (located in passport)
- Photocopy of Social Security or ITIN Card (optional for payment; mandatory for treaty benefits)
- The 8233 Treaty Form, with original signatures, obtained from the Human Resources Office
- Something documenting date and location of lecture (for example, Conference and Events Confirmation Sheet)