

University of Oregon
Paying for and Reimbursing Travel for International Visitors
09/16/2015

The University of Oregon (UO) invites International visitors (Intl. visitor) to the United States for many reasons. Employment, presentations, collaboration, speaking engagements, research, training, and study are some of the most common reasons.

The Accounts Payable website contains general information about making payments or travel reimbursements to or for International visitors at <http://ba.uoregon.edu/content/payment-process-for-international-visitors>

Compliance Issues:

U.S. law significantly restricts what types of payments or reimbursements Intl. visitors may accept. Before committing to an honorarium or even travel expenses for an Intl. visitor, UO Departments must ensure the person has a visa type visa that allows such. Short-term visits made for the purpose of delivering a lecture or speech under the B-1, B-2, WB and WT visa types are authorized to accept travel reimbursements and honorarium under certain conditions. An individual already in the U.S. may not necessarily be here in the correct visa classification. Do not assume that an Intl. visitor holds the correct visa classification. If they are already in the U.S., please call Joy at 6-0782 for assistance. You will need the Intl. visitor's specific documentation- passport, visa or I-94 for a determination.

Honorarium Rule ("9/5/6" Rule): Along with travel, there are certain circumstances when an honorarium may be paid to an Intl. visitor for "usual academic activity or activities." These activities include lecturing, teaching and sharing of knowledge or performance (when the audience is composed of non-paying students and/or is open to the general public free of charge. Intl. visitors under B-1, B-2, WB, and WT visa status may accept an honorarium and/or reimbursement of travel expenses under the following conditions: "usual academic activity or activities", 9 days or less of "services", and the individual has accepted such payment from no more than 5 previous educational or research institutions including UO in the previous 6-month period. The nine days of services do not have to be consecutive. However, B-2 or WT tourist visa type holders may not be paid for travel "stay" expenses in excess of 9 days.

Visa and Visa Waiver:

United States Citizenship and Immigration Services (USCIS) is a component of U.S. Homeland Security and processes U.S. visa petitions. The most common visa types of UO Intl. visitors are F-1 students; J-1 students, scholars, or researchers; H-1b employees; or B-1 or WB business class visitors, or B-2 or WT tourist class visitors. Specific USCIS regulations and restrictions apply to each visa type. Exceeding these regulations and restrictions may cause UO to incur penalties or fines for failure to comply, but more seriously they can also jeopardize your Intl. visitor's ability to come re-enter the U.S. in the future. In serious cases, failure to comply may lead to deportation.

Visa types F-1 students, J-1 students, J-1 scholars, J-1 researchers and H-1b employees allow visitors to stay in the U.S. for longer periods of time and require a U.S. Sponsor- usually UO. This visa type can only be paid or even reimbursed for travel expenses by their sponsors, with some very limited exceptions. If your department is interested in inviting an Intl. visitor from outside the U.S. for longer than nine days, you should contact UO Office of International Affairs. This visa application process should be started at least six weeks before the scheduled visit. International Affairs will assist you in obtaining an F, J or H visa type for your Intl. visitor.

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Even though the UO Declaration form states that it is not necessary for them to sign if they are only being reimbursed for travel; it is a good business practice to have them fill it out and sign it regardless. The reasons are to make your Intl. visitor aware of U.S. restrictions and also a decision might be made later to pay them an honorarium. This does happen. It is safer to get this Declaration form signed by every Intl. visitor. If your visitor has a B-1 or WB visa, and they will be staying at UO more than nine days, this is allowable, and please call Joy at 6-0782 for assistance on how to amend the Declaration form.

U.S. Taxation: U.S. Taxation applies to payments or travel reimbursements made to Intl. visitors who enter the U.S. This would include possible 30% tax withholding or treaty benefits. One example of “taxable” travel reimbursement is when an Intl. visitor with a Tourist visa type (B2/WT) and stays of more than 9 days. The specific requirements for UO’s Accountable plan for travel is found at <https://ba.uoregon.edu/content/travel-reimbursement>

Additionally, payment for services, like honorarium, when they take place inside the U.S. will always be subject to U.S. taxation and possible 30% tax withholding. Therefore, it is a good plan to make an attempt to reimburse travel expenses under UO’s accountable plan instead of paying a taxable honorarium ‘in lieu’ of travel expenses. If the travel has a UO business purpose and UO’s accountable plan rules can be applied (read with receipts), then no tax withholding is required.

Treaty Benefits: Most travel expenses are not taxable. If there are taxable payments/reimbursements, there may be an exception available to certain Intl. visitors which reduces the applicable tax withholding requirement to 0%. Treaty Benefits require the Intl. visitor 1>is a residents of a country that has a tax treaty with the U.S., **and** 2>has a valid U.S. Individual Taxpayer Identification Number (ITIN) or a Social Security Number (SSN), **and** 3> to fill out and sign an IRS 8233 form formally requesting treaty benefits. If your Intl. visitor does not have an ITIN, they may apply for one a W-7 form. But this process may take months to get the assigned ITIN in the mail. Once an 8233 form is completely filled out (including the ITIN), signed by the Intl. visitor, and the “original form” is submitted to UO Accounts; the form will be faxed to the IRS. The IRS then has ten days to disapprove the treaty benefits. Actual payments relying on treaty benefits with 0% tax withholding cannot be paid until after the IRS has had their ten days.

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SAMPLE INVITATION LETTER

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- To an Intl. visitor that is coming to U.S. from outside the country

UO Letterhead

Name and Address of Intl. visitor

Dear "Intl. visitor's Name",

The Department of 'XYZ' would like to extend an invitation to you to Department, University of Oregon. We are happy to welcome you. During your stay, from "dates of the event" __provide details__, your activities will include participating in a lecture/series of lectures on, attending a conference on/giving a lecture on/attending a conference on/collaborating on ____provide details____. The amount of any payment that will be made. Whether travel and/or incidental expenses will be reimbursed.

In order to enter the U.S. with a Business (B-1 or WB) visa, please provide this invitation letter at the U.S. port of entry. There are some countries where a Business (B-1) visa must be applied by at the U.S. Embassy/consulate that has jurisdiction over your place of residence. If this applies to you, it may take a long time to get the visa interview appointment and actually get the visa, we suggest that you plan well in advance.

If you have any questions or concerns regarding your upcoming visit, please contact "Mr. SSS at email or by phone at 541---" __provide details here to help your international visitor__.

Sincerely

Signature

Name of Signor

Title

University of Oregon/Department

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J-1 scholars/students/researches and F-1/J-1 students who are not sponsored by UO may receive paid or reimbursed travel expenses from UO only if there is an Authorization Letter from the Responsible Office or (RO or ARO) at their sponsoring college or university for the purpose of the travel. The travel must be authorized in advance and in writing.

Sample Authorization Letter from the RO/ARO of another school who is the sponsor of an F-1/J-1 –

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From: UNIVERSITY OF AaBbCc (that is the sponsor of F-1/J-1) (on their Letterhead & Dated)

To:

Name of person

Department name

University of Oregon

Eugene, OR

RE: Authorization to receive reimbursement, payment or other remuneration for participation in lectures or consultations

Dear ___:

“Name of international student” is a participant in the (J-1) Exchange visitor Program for International Scholars at the University of AaBbCc for the period February 1, 20xx to July 31, 20xx.

Pursuant to the Code of Federal Regulations 22 CFR 62.20(f) and (g), Name of International Student is authorized to receive reimbursement of travel expenses for approximately \$XXX

To give/attend a lecture, collaborate at a meeting on April 9, 20XX on "NAME of LECTURE/workshop" at the NAME of Conference from April 9-10, 20XX.

It has been verified that the activity is warranted, will not interrupt the exchange visitor's original objective, and satisfies the criteria set forth in the Code of Federal Regulations.

If you have any questions regarding this authorization, please feel free to contact me at ...

Sincerely,

Name

Position

REQUIRED title-

Responsible Officer or Alternate Responsible

Officer

(J-1) Exchange visitor Program Number-# enter their number

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Forms Checklist

Type of Payment	Honoraria/Work Authorized Status (J, O, P etc.).	Honoraria & Expenses 'B' Status (B1,B2*,WT*,WB& combinations)	Travel Expenses Only 'B' Status (B2*,WT*)	Travel Expenses/visitor for Business (B1, WB & combinations)
PSC	X	X		
8233 Form if Available, otherwise 30% w/h	X	X		
Photocopy of I-94 ^^^	X	X	X	X
Declaration Form	Y	X	X	Y
Travel Reimbursement	Y –if possible instead of Honorarium	Y –if possible instead of Honorarium Y	X	X
W8BEN Form	X	X	X	X

*-Limited to only nine days of paid travel, hotel, per Diem. Exceeding the nine days makes the entire reimbursement subject to 30% tax withholding.

X -Required by Accounts Payable

Y -Advised by Tax Analyst

^^^ -You will need information found in their Passport in order to get an I-94 from the USCBP website