Required Documentation for Travel and Honoraria Payments Checklist


Documentation for Travel Reimbursements

To be eligible to receive a travel reimbursement, the foreign national must first register as a vendor in Procurement and Supplier Diversity Services (P&SDS) vendor system http://www.procurement.virginia.edu/pagevendors.

The University also requires certain documentation to approve travel reimbursements. The visitor should be asked by the sponsoring department to provide original receipts of travel and related expense documents to complete P&SDS’s Travel Workbook http://www.procurement.virginia.edu/pagetravelformlist&from=24117. Further the sponsoring department should ask the visitor for a copy of his/her passport and the visa documentation (indicated below) to ensure that the visitor has received approval to enter the United States from the Department of Homeland Security U.S. Customs and Border Protection.

Questions regarding this document, travel reimbursements, honoraria payments, and the application of tax treaties should be referred to the Division of Compliance and Immigration Services, University Human Resources (HR-CIS):

Logan Hobbs, HR-CIS Foreign Tax Specialist, Telephone: (434) 924-1377, lh7ea@virginia.edu.

Please provide legible copies of all required documents:

All required documentation may be attached (paper clip) to the payment voucher. Documentation may also be sent to HR-CIS directly:

- As an attachment to an email to lh7ea@virginia.edu.
- Faxed to (434) 924-3194 (to the Attn. of Logan Hobbs)
- By Messenger Mail to HR-CIS, P.O. Box 400127, University Human Resources [to the Attn. of Logan]

Important Note: The Department of Homeland Security is now providing an electronic arrival/departure record (I-94) at www.cbp.gov/I94. The electronic arrival/departure record (I-94) must be obtained prior to the visitor leaving the United States.

Visitor from Canada

1. Picture page of visitor’s passport
2. No visa documents required; Canadian citizens may cross the border based on his/her passport

B-1 or B-2 Visa

1. Picture page of visitor’s passport
2. Visa
3. Electronic Arrival/Departure Record (I-94) at www.cbp.gov/I94 (only available prior to leaving the United States) or Port-of-entry admission date stamp on their passport
**VWB or VWT** (may be shown as WB and WT)

Obtained through Visa Waiver Program (no Visa provided)

1. Picture page of visitor’s passport
2. Electronic Arrival/Departure Record (I-94) at www.cbp.gov/I94 (only available prior to leaving the United States) or Port-of-entry admission date stamp on their passport or Electronic System Travel Authorization (ESTA) authorization to enter the United States

**J-1 Visa** (Exchange visitor from another institution)

1. Picture page of visitor’s passport
2. Visa
3. Electronic Arrival/Departure Record (I-94) at www.cbp.gov/I94 (only available prior to leaving the United States) or Port-of-entry admission date stamp on their passport
4. DS-2019 Form

**F-1 Visa** (Student from another institution)

1. Picture page of visitor’s passport
2. Visa
3. Electronic Arrival/Departure Record (I-94) at www.cbp.gov/I94 (only available prior to leaving the United States) or Port-of-entry admission date stamp on their passport
4. I-20 Form

**H-1B, H-1B1, E3, TN, O-1 Visas and Green Card**

1. Picture page of visitor’s passport
2. Visa (does not apply to Green Card Holders)
3. Electronic Arrival/Departure Record (I-94) at www.cbp.gov/I94 (only available prior to leaving the United States) or Port-of-entry admission date stamp on their passport
4. I-797A Form (if applicable)
5. Copy of the Green Card, Form I-551 (only for Green Card Holders)

**Documentation for Honoraria Payments (Nonresident Alien visitor)**

Honoraria payments may be provided to nonresident alien (NRA) visitors on B-1, B-2, and J-1 visas (except U.Va. employees on a J-1 visa) or visiting through the Visa Waiver Program (VWB and VWT). Canadian citizens are also eligible for honoraria; they may enter the United States with just their passport (Canadian Walkover for Business or Travel). For all other types of visas, please contact HR-CIS.

HR-CIS must report all honoraria payments to nonresident alien visitors to the Internal Revenue Service (IRS). Further all honoraria payments are subject to 30% withholding for federal income tax (the only exception to withholding is the application of a tax treaty – see procedure below). The documentation requested in this guide/checklist provides the basis for the University’s reporting to the IRS and determination of appropriate withholding.
Questions regarding honoraria payments, withholding, and tax treaties should be referred to HR-CIS (Logan Hobbs).

**Important Note:** The documentation requirements set out in this document satisfy legal requirements for making payments to foreign national visitors only.

**Please provide legible copies of all required documents to HR-CIS:**

1. All documentation indicated above for documenting a travel reimbursement (also document date of departure)
2. Letter or email of invitation
   - Visitors holding a B-1/B-2 Visa or those visiting via the Visa Travel Program (VWB or VWT) must sign and date the center box of the U.Va. Honoraria Form attesting to the 9-5-6 Honoraria Rule. Canadian citizens must also complete the center box.
   - Visitors holding a J-1 Visa
     - Do not need to sign and date the center box of the U.Va. Honoraria Form
     - Must provide a copy of a written approval from the “Responsible Officer” or “Alternate Responsible Officer” of the visitor’s sponsoring institution granting U.Va. permission to pay the visitor an honorarium (for higher education institutions these “officers” are usually found in the International Studies Office of the institution)
   - If the honorarium exceeds $2,000.00; the appropriate Dean or Vice President must approve the payment (signature required on the U.Va. Honoraria Form)

**Application of Tax Treaties (only exception to 30% withholding)**

To qualify, the visitor must:

1. Meet the residency requirements of a country with a tax treaty with the U.S. that includes an “independent personal services” article (see IRS Publication 901 http://www.irs.gov/pub/irs-pdf/p901.pdf and 519 http://www.irs.gov/pub/irs-pdf/p519.pdf, and
2. Possess a U.S. taxpayer identification number [Social Security Number or Individual Taxpayer Identification Number (ITIN)].

**Procedure if the visitor meets both conditions and the department and visitor requests tax treaty benefits:**

- At the department’s request, HR-CIS will complete Form 8233 “Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual”.
  - Departments should contact Logan Hobbs at lh7ea@virginia.edu to initiate a request for a Form 8233 to be prepared.
- HR-CIS will send the department the Form 8233 via an email attachment for the visitor’s signature and signature date.
- Department will forward the Form 8233 to the visitor to obtain the visitor’s signature and signature date.
- Department will return the signed and dated Form 8233 to HR-CIS (see forwarding information above).
• HR-CIS will sign the Form 8233 as the University’s Withholding Agent and forward the signed and dated Form 8233 to the IRS.
• HR-CIS will approve the visitor’s honorarium for payment.