Pay Foreign National for Honorarium and Travel Reimbursement

Dept plans to hire foreign national as independent contractor or pay an honorarium for services rendered in U.S.

Does visitor have visa that permits payment?

- No: Individual can’t be paid

- Yes: Dept completes UW Form 1631

- Is total payment less than $3300?

  - No ($3300 or more): Dept creates a PO in PAS and completes an invoice voucher

  - Yes: Dept completes Check Request form

Visitor completes UW Form 1007

Nonresident alien for tax purposes?

- Yes: Claims exemption due to tax treaty?

  - Yes: Dept sends to AP:
    - Check Request form(s)
    - UW Form 1631
    - UW Form 1007
    - IRS Form 8233

  - No: Visitor completes W-7 to receive ITIN

- No (Resident alien): Contact AP NRA Desk

  Payment to a resident alien (for tax purposes) may have significant tax implications for the individual

  - Check issued by AP in 5 days
  - 30% withholding from payment
  - 1042-S reporting

Visitor completes IRS Form 8233

Have a SSN or ITIN?

- No: Visitor completes W-7 to receive ITIN

- Yes: Dept sends to AP:

  - Check Request form(s)
  - UW Form 1631 & Form 1007
  - IRS Form 8233

AP submits Form 8233 to IRS for review which can take up to 10 days

- Check issued by AP in 15 days
- Withholding done per tax treaty
- 1042-S reporting

1 UW Form 1631 is for speakefone-time event
2 UW Form 1632 is for ongoing services from contractor