

GLOBAL OPERATIONS SUPPORT

UNIVERSITY *of* WASHINGTON

INTERNATIONAL PROJECTS START-UP GUIDE

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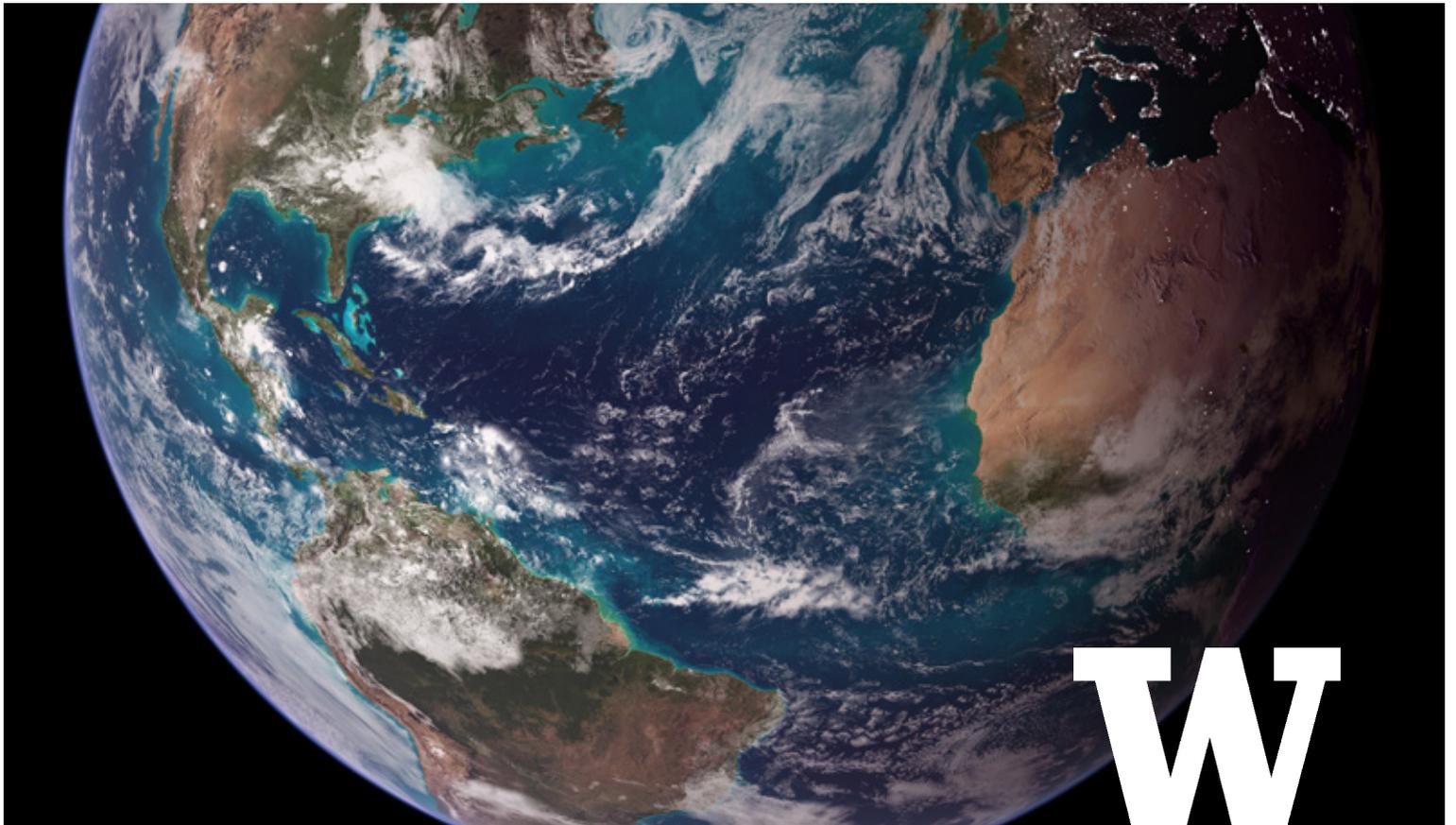


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INTERNATIONAL PROJECTS

START-UP GUIDE

DOWNLOADABLE VERSION

THE INTERNATIONAL PROJECTS START-UP GUIDE PROVIDES RESOURCES FOR FACULTY, STAFF AND STUDENTS TO PLAN AND IMPLEMENT INTERNATIONAL SPONSORED PROJECTS, WITH A FOCUS ON ACTIVITIES THAT WILL OCCUR AT A FOREIGN LOCATION.

The guide highlights:

- **Issues that may impact how an international project is budgeted**
 - **University of Washington policies and guidelines related to international projects**
 - **Checklists, charts and forms to use in planning, budgeting and implementing**
-

The UW Global Single Points of Contact list provides contacts information for UW officers who can answer specific questions about international projects.

GLOBAL SINGLE POINTS OF CONTACT

TOPIC	NAME	DEPARTMENT	CONTACT INFORMATION
Overall assistance	Ann Anderson Doug Divine	Financial Management	206-543-4993 – andera@uw.edu 206-685-3964 – rddivine@uw.edu
Export control	Carol Rhodes	Office of Sponsored Programs	206-543-2139 – carhodes@uw.edu
Field advances	Suvi Siriyanonh	Financial Accounting	206-543-6402 – fieldadv@uw.edu
Foreign sponsors or subcontractors	Amanda Snyder	Office of Sponsored Programs	206-543-4043 – acs229@uw.edu
Hiring foreign faculty	Rhonda Forman	Academic Human Resources	206-685-7110 – rdlahey@uw.edu
Hiring foreign staff and/or UW staff who work abroad	Erin Rice	Human Resources	206-897-1670 – efrice@uw.edu
Insurance	Becky Bullock	Risk Services	206-543-2033 – bbullock@uw.edu
IT Connectivity, telecommunications	Help Desk	UW-IT	206-221-5000 – help@uw.edu
UW Global Travelers	Nick Hill	Office of Global Affairs	206-616-7927 – hilln6@uw.edu
Leasing space overseas	Ronald Oestreich	Real Estate Office	206-616-3416 – ronaldso@uw.edu
Legal issues	Quentin Yerxa	Attorney General's Office	206-543-4150 – quentiny@uw.edu
Paying foreign vendors	Pramilla Chand	Accounts Payable	206-616-9021 – nratax@uw.edu
Paying non-resident aliens	Robert Lee	Accounts Payable	206-543-8808 – nratax@uw.edu
Paying UW employees abroad	Kyle Richard	Tax Office	206-685-0571 – krich1@uw.edu
Purchasing from foreign vendors	Sophia Meyering	Purchasing Services	206-543-5833 – sophiam@uw.edu 206-543-4500 – pcshelp@uw.edu
Tax including VAT	Kyle Richard	Tax Office	206-685-0571 – krich1@uw.edu
Travel	Teresa Athan	Travel Office	206-685-9328 – tathan@uw.edu
Visa/Immigration-Faculty/Scholars/Staff	Curt DeVere	International Scholars Office	206-543-3392 – devere@uw.edu

GETTING STARTED

- PLANNING AN INTERNATIONAL SPONSORED PROJECT
- BUDGET DEVELOPMENT
- STARTING A FOREIGN COUNTRY OPERATION
- RESOURCES FOR PREPARING AN INTERNATIONAL PROPOSAL



GETTING STARTED**PLANNING AN INTERNATIONAL SPONSORED PROJECT CHECKLIST**

Below is a list of key topics to consider in planning an international project. If the answer to any of the questions is **yes**, you can find guidance in the **identified** section of this guide.

- 1. Will an international subcontract be needed to accomplish program objectives? [COMPLIANCE/LEGAL]
- 2. Will staff who are citizens of the foreign location be hired to work on the project? [HUMAN RESOURCES]
- 3a. Are there host country laws that need to be considered in conducting this project? [COMPLIANCE AND LEGAL]
- 3b. Is it necessary for the UW to hire foreign-based counsel to advise the activity? [COMPLIANCE AND LEGAL]
- 4a. Will UW project staff travel to the foreign location to work on the project? [TRAVEL AND SAFETY]
- 4b. Do all UW project staff who will travel to the foreign location have current passports? [TRAVEL AND SAFETY]
- 4c. Are there visa requirements to enter the foreign location? [TRAVEL AND SAFETY]
- 5. Will UW project staff both work and live at a foreign location for an extended period of time? [TRAVEL AND SAFETY]
- 6a. Will UW students (undergrad and/or grad) engage in university-sponsored activity at the foreign location? [TRAVEL AND SAFETY]
- 6b. Is the host country on the Department of State's Travel Warning list? [TRAVEL AND SAFETY]
- 7. Will any foreign-born citizens be paid for services performed on a UW campus? [HUMAN RESOURCES]
- 8a. Will funds be needed in-country to conduct project activities? [PURCHASES AND PAYMENTS]
- 8b. Will the host country banking system impact how US funds are sent and managed in-country? [PURCHASES AND PAYMENTS]
- 9. Will technology or communication equipment be shipped from the U.S. to a foreign location? [PURCHASES AND PAYMENTS]
- 10. Do facilities (e.g., office, lab, clinical facility) at the foreign location need to be secured? [PURCHASES AND PAYMENTS]
- 11. Are there host country insurance requirements that will apply to any aspect of this activity? [PURCHASES AND PAYMENTS]
- 12a. Are human subjects reviews required by the UW, funder and/or foreign-based collaborator? [COMPLIANCE AND LEGAL]
- 13. Will a MOU be developed with any foreign-based entity to support this activity? [COMPLIANCE AND LEGAL]
- 14. Are more resources needed about the foreign location to answer this checklist, plan the activity and/or develop the budget? [GETTING STARTED]

GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST

The **Budget Development Checklist** can assist in identifying additional costs that may need to be included for a start-up operation. Depending on the scale and duration of time the activity will be operating in a foreign location, there will be additional costs and fees to support the work. This checklist provides the appropriate object code and a UW determination of allowance as a direct charge on a federal budget. In most cases, a cost would be deemed allowable if included in the budget and not specifically disallowed by the sponsor when the award is made.

Developing a budget for an international proposal will likely take longer than the process for a domestic one. Starting early to prepare a budget allows time to:

- Develop multiple pricing options
- Work with domestic and/or in-country collaborators to develop a realistic plan
- Avoid budget surprises by fully exploring the cost impact of U.S. and host country legal requirements

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
01 – Salaries and Wages, and Associated Fringe Benefits		
<input type="checkbox"/> Instruction and Research Faculty	YES	01-11 to 01-14
<input type="checkbox"/> Auxiliary Teaching Staff	YES	01-21 to 01-24
<input type="checkbox"/> Graduate School Student Appointments—Teaching Staff	YES	01-33 & 01-34
<input type="checkbox"/> Graduate School Student Appointments—Non-Teaching Staff	YES	01-43 & 01-44
<input type="checkbox"/> Postdoctoral Research Trainee	YES	01-51 to 01-54
<input type="checkbox"/> Classified Staff	YES ¹	01-61 to 01-69
<input type="checkbox"/> Professional Staff	YES ¹	01-71 to 01-78
<input type="checkbox"/> Graduate Stipends	YES	01-91 to 01-94

- 1 Sponsor approval may be required to add administrative and/or clerical staff.
- 2 For grant-funded activity done on campus, this would not be an allowable expense. However, because the activity will be done out of the U.S., special and unique circumstances apply which make this an allowable expense.
- 3 If the expense was not included in the original budget but becomes necessary after the grant was awarded, explicit sponsor approval is required prior to an expenditure.
- 4 For employees already on staff, explicit sponsor approval is needed prior to submission to direct charge the cost of a visa.

GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
02 – Personal Service Contracts and Other Purchased Services		
<input type="checkbox"/> Costs associated with human subjects review at foreign location	YES	02-08
<input type="checkbox"/> Research subject payment, transportation and hospitality (e.g., beverage)	YES	02-08
<input type="checkbox"/> Analysis fee for a specimen; laboratory services	YES	02-30
<input type="checkbox"/> Independent contractor	YES	02-95
<input type="checkbox"/> Translator	YES	02-95
03 – Other Contractual Services		
Communication & Technology (for Business Purposes)		
<input type="checkbox"/> Long distance charges – conference calling service, bridge lines, UWATTS	YES	03-02
<input type="checkbox"/> International cell	YES ²	03-03
<input type="checkbox"/> Pre-paid phone cards, SIM card	YES ²	03-08
<input type="checkbox"/> Internet charges, including access charge in hotels	YES ²	03-08
<input type="checkbox"/> Charges for voice or data roaming	YES ²	03-08
<input type="checkbox"/> Technical support at the foreign location	YES	03-64

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Vehicles (for Business Purposes at Foreign Location)		
<input type="checkbox"/> Fuel and oil	YES	03-12
<input type="checkbox"/> Vehicle maintenance	YES	03-33
<input type="checkbox"/> Replacement tires	YES	03-33
<input type="checkbox"/> Customs or duty fees for vehicle, if purchased outside the foreign location	YES, if the purchase is approved	03-69
<input type="checkbox"/> Vehicle storage fee	YES	03-89
Procurement (for Business Purposes)		
<input type="checkbox"/> Shipping cost for purchased item to foreign location	YES	03-24
<input type="checkbox"/> Duty or customs fees	YES	03-69
<input type="checkbox"/> VAT (Value Added Tax) on purchases made in foreign locations	NO	03-69
<input type="checkbox"/> Expediter fees to facilitate entry of purchased item (e.g., scientific equipment) into foreign location	YES	03-69
<input type="checkbox"/> Storage fees at port of entry	YES	03-89

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Insurance (for Business Purposes)		
<input type="checkbox"/> In-country health insurance to supplement UW employee's state- side plan	YES	03-25
<input type="checkbox"/> Mandatory UW international health insurance for undergrad or graduate student affiliated with an international project	YES	03-25
<input type="checkbox"/> Property insurance to cover lost, damaged or stolen UW property used abroad	YES	03-25
<input type="checkbox"/> Potential in-country insurance requirements for equipment, property, worker's compensation, auto, general disability, health insurance and/or professional malpractice	YES	03-25
Services (for Business Purposes)		
<input type="checkbox"/> Photocopying	YES ²	03-51
<input type="checkbox"/> Mailing costs (e.g., FedEx)	YES ²	03-53
<input type="checkbox"/> Faxing	YES ²	03-69
Wire, Credit Card Transaction & Foreign Bank Fees		
<input type="checkbox"/> Wire fees (for field advance to a domestic or foreign bank account; salary to UW employee working abroad; payments to vendors, independent contractors and/or other service providers)	YES	03-69
<input type="checkbox"/> Credit card transaction fees in foreign settings	YES	03-69
<input type="checkbox"/> US and foreign bank fees for processing a wire initiated by the UW	YES	03-69

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Wire, Credit Card Transaction & Foreign Bank Fees continued		
<input type="checkbox"/> Foreign ATM transaction and bank account fees	YES	03-69
<input type="checkbox"/> Currency conversion fees	YES	03-69
Facilities (for Business Purposes)		
<input type="checkbox"/> Rent (e.g., office, lab)	YES	03-80
<input type="checkbox"/> Furniture	Requires explicit sponsor approval prior to submission ³	03-81
<input type="checkbox"/> Safe to store cash	Requires explicit sponsor approval prior to submission ³	03-90
<input type="checkbox"/> Utilities (e.g., lights, water, garbage)	YES	03-99
<input type="checkbox"/> Cleaning fee	YES	03-99
<input type="checkbox"/> Grounds maintenance	YES	03-99
<input type="checkbox"/> Local sentry, guard, alarm system and/or night watch security services	YES	03-99
<input type="checkbox"/> Alterations and/or renovations to work space that cost under \$25,000	YES	03-60
<input type="checkbox"/> Alterations and/or renovations to work space that cost over \$25,000	Requires explicit sponsor approval prior to submission ³	03-60
<input type="checkbox"/> Potential building and equipment enhancements such as bars on windows, smoke alarms, dead bolts, and computers mounted to desks	YES	03-99

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Pre-departure Health Consultation (for Business Travel)		
<input type="checkbox"/> Pre-travel health consultation	YES	03-99
<input type="checkbox"/> Required immunizations for entry to the foreign location	YES	03-99
In-country Audits		
<input type="checkbox"/> Mandatory in-country audits	YES ²	03-99
In-country Legal Consultation		
<input type="checkbox"/> In-country legal consultation regarding the need for legal registration of a UW activity	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> Cost of legal registration, if the UW activity requires registration	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> On-going consultation with in-country legal services regarding operational issues of the UW activity (e.g., HR issues, contract review, work permits)	YES ²	03-99
In-country Human Resources Staffing		
<input type="checkbox"/> Cost of staff provided by in-country HR vendor	YES	03-99
<input type="checkbox"/> In-country HR vendor's fee for services	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), staff salary and in-country benefits	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), UW's responsibility for employment and social taxes for local citizens	YES	03-99

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
Business License Fee for In-country UW Entity		
<input type="checkbox"/> Fee for business license for a UW registered entity (e.g., UW Kenya)	YES ²	03-99
Compliance with In-Country Employment and Social Taxes		
<input type="checkbox"/> Employer's responsibility for in-country employment and social taxes for UW employees (the UW employee's responsibility for in- country employment and social taxes is not an allowable expense)	YES	03-93
04 - Travel (for Business Purposes)		
<input type="checkbox"/> Ticketing fee for airline tickets	YES	04-16
<input type="checkbox"/> Airline fuel surcharge fees	YES	04-16
<input type="checkbox"/> Checked baggage fees	YES	04-16
<input type="checkbox"/> Excess baggage fees	YES	04-16
<input type="checkbox"/> Tickets for other ground transportation (e.g., train, bus, ferry)	YES	04-16
<input type="checkbox"/> Passport, initial (if needed for business purposes)	NO	04-16
<input type="checkbox"/> Passport, extra pages (if needed for business purposes to accommodate business travel for this project)	YES	04-16
<input type="checkbox"/> Visa, if required by foreign country for entry	YES ⁴	04-16
<input type="checkbox"/> Visa expediting service	Generally not allowable	04-16

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
<input type="checkbox"/> Taxi	YES	04-16
<input type="checkbox"/> Car & driver	YES	04-16
<input type="checkbox"/> Car rental	YES	04-16
<input type="checkbox"/> Parking	YES	04-16
<input type="checkbox"/> Airline tickets	YES (Generally subject to U.S. flag carrier restrictions)	04-31
<input type="checkbox"/> Hotels	YES	04-35
05 – Supplies and Materials (for Business Purposes)		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES ²	Under \$2k, 05-40
<input type="checkbox"/> Office supplies (e.g., pens, paper)	YES ²	05-64
<input type="checkbox"/> Educational aids (e.g., DVDs, books, whiteboards)	YES	05-65
<input type="checkbox"/> Materials	YES	05-65
<input type="checkbox"/> Pre-departure Health Consultation (for Business Travel)		
<input type="checkbox"/> Required preventative medications	YES	05-99
<input type="checkbox"/> Malaria prevention supplies	YES	05-99

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GETTING STARTED CONTINUED

BUDGET DEVELOPMENT CHECKLIST	ALLOWABLE CHARGE TO A FEDERAL GRANT?	OBJECT CODE
06 – Equipment and Library Materials (for Business Purposes)		
Equipment		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES ²	Over \$2k, 06-10
<input type="checkbox"/> Back-up generator	Requires explicit sponsor approval prior to submission ³	06-90
Vehicles		
<input type="checkbox"/> Vehicle purchase	Requires explicit sponsor approval prior to submission ³	\$2-5k, 06-90 over \$5k, 06-91
<input type="checkbox"/> Tax and registration fee	YES, if the purchase is approved	Included in above
08 – Student Aid and Other Grants and Subsidies		
<input type="checkbox"/> Stipends paid to graduate and postdoctoral individuals under fellowship and training grants where there is no employer/employee relationship	YES	08-02

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GETTING STARTED CONTINUED**STARTING A FOREIGN COUNTRY OPERATION CHECKLIST**

The purpose of this document is to provide guidance on the development of new country operations. This document provides two quick “checklists” to use in initial planning stages two phases:

- 1) Pre-work at UW campus
- 2) Initial site visits

Phase 1: Pre-work at UW campus

Primary focus: Determining needs and tasks

THINGS TO THINK ABOUT BEFORE STARTING OPERATIONS IN A NEW COUNTRY:.

QUESTION	NOTES
Who are the partners?	
What meetings have taken place?	
What is the initial type of work we are doing in-country?	
Is another program from the UW working in-country?	
What is the overall budget? What is the in-country portion?	
What kind of staffing is needed? (numbers and types – U.S. consultants, local consultants, eventual UW employees, secondments?)	
Will any staff be relocated?	
How will staff be paid?	
Will registration be pursued?	

GETTING STARTED CONTINUED

QUESTION	NOTES
Will an HR vendor be needed?	
How often and for how long will visitors be in-country?	
What are the IT needs?	
What size of office is needed? (keep growth in mind)	
What is the best location for an office?	
What type of office furniture and office supplies are needed?	
What kind of fiscal systems need to be put in place? Bank account (see Banking section), TravelEx card, invoicing procedures, etc.	
What type of transportation is needed? (e.g. purchase or lease a vehicle?)	
What type of Memorandum of Understandings should be developed?	
Are there initial safety and security concerns?	

GETTING STARTED CONTINUED

Phase 2: Initial Site Visits

Primary focus: Assessment, research and survey of local service providers

Involves on the ground research and exploration of what the options are for meeting identified program needs.

THINGS TO THINK ABOUT AND DO DURING SITE VISITS:

- Meet with partners to assess local salary ranges, per diem rates, safety and security issues, local issues, reliable vendors, etc.
- Meet with local U.S. embassy
- Find a lawyer (or two) to recommend as a Special Assistant Attorney General to UW
- Find a bank
- Research and identify local real estate agencies
- Find appropriate, safe office space
- Research how to set up utilities for office
- Research and identify insurance vendors (property & vehicles)
- Find a good, safe, well located hotel
- Find 2-3 IT software and hardware vendors
- Determine safe local transportation options (e.g. taxis; private car and driver)
- Find and meet with an HR vendor (if needed)
- Identify vendors for furniture, office supplies, and medical supplies if applicable

GETTING STARTED CONTINUED

RESOURCES FOR PREPARING AN INTERNATIONAL PROPOSAL

Understanding the cultural, political, social and physical environment in a foreign location is essential to successfully planning and budgeting international activities. **Benchmarking a Foreign Location** offers a set of questions for obtaining specific information from UW, U.S. and/or international colleagues who have direct knowledge of a particular foreign location.

Benchmarking a Foreign Location

LOCATION (City & Country)

PERSON INTERVIEWED

1. What kinds of projects (e.g., research, training, student programs) were done at this location?

2. How long did project staff work there?

3. Where did project staff stay? Any issues with access to electricity? Would you recommend this place?

4. What vendors would you recommend for (depending on the nature of the projects):
 - a. Lab supplies
 - b. Office supplies
 - c. Pharmaceutical supplies
 - d. Computers
 - e. Internet access

5. Are credit cards widely accepted? Are there any issues with accessing money at an ATM?

GETTING STARTED CONTINUED

ADDITIONAL RESOURCES

- Country profiles at the International Resource Center site maintained by NACUBO. This site provides information on more than 30 countries. http://www.nacubo.org/Initiatives/International_Resource_Center.html
- The UW Department of Global Health's Projects and Global Health Expertise Map <http://globalhealth.washington.edu/interactive-map> displays departmental faculty who work in various international locations.
- U.S. embassy or consulate based at the foreign site: <http://www.usembassy.gov>
- UW Hall Health Travel Clinic: <http://depts.washington.edu/hhpcweb/project/travel>
- CDC recommended immunizations for international travel: <http://wwwnc.cdc.gov/travel/destinations/list>

USE UW CONTRACTED SERVICES IN PREPARING AN INTERNATIONAL BUDGET:

Travel Agencies:

<http://f2.washington.edu/fm/travel/travelagencies>

A Briggs Passport & Visa Expeditors:

<https://www.abriggs.com/?corporateID=UW>

International hotels:

<http://f2.washington.edu/fm/ps/how-to-buy/procurement-teams/catering-conferences-hotels/hotels>

COMPLIANCE & LEGAL

- ANIMAL/HUMAN RESEARCH
- ESTABLISHING A LEGAL PRESENCE ABROAD
- EXPORT CONTROLS
- FOREIGN COUNTRY COMPLIANCE AND REPORTING REQUIREMENTS
- U.S. LAWS ABROAD
- UWORLD



COMPLIANCE & LEGAL MATTERS

Global program or projects may be subject to laws both here in the U.S. and in the host country. Examples of legal issues that may arise in the host country are establishing legal status; entity or tax filing and auditing requirements; and regulations regarding physical office or housing rentals. Several laws govern a U.S. organization's conduct in a foreign country, such as export, anti-boycott and money laundering controls.

Setting up programs and activities in a foreign country often triggers local reporting and compliance requirements once a legal structure has been determined and established. Hiring local workers, long-term working arrangements for home-country employees, and opening offices or other locations are all examples of activities that often trigger local-country reporting and compliance requirements.

The reporting and local compliance requirements vary greatly by country. Local professional assistance (e.g., legal counsel) must be engaged to ensure all requirements are being met timely and accurately.

ANIMAL/HUMAN RESEARCH

If research will be done with animals at the foreign site, identify whether institutional reviews will be required and whether there will be additional costs for those reviews. See the UW Office of Animal Welfare website:

<http://www.grad.washington.edu/students/research/human-animal-subjects.shtml>

Human Subjects

If research will be done with human subjects at the foreign site, determine which of the following reviews will be required. Also, identify whether translation services will be required and if there will be additional costs for foreign reviews.

- UW human subjects review — <http://www.washington.edu/research/hsd/>
- Sponsor's requirement for human subjects review
- Foreign collaborator's requirement for human subjects review

Compensation for research subjects in economically disadvantaged settings should be consistent with local norms. See guidance from the U.S. Department of Health and Human Services on international human subjects: <http://www.hhs.gov/ohrp/international/intlcompilation/intlcompilation.html>

ESTABLISHING A LEGAL PRESENCE ABROAD

Foreign-based projects that anticipate such activities as hiring local citizens directly, signing contracts and/or establishing a long-term presence may find that some form of legal registration is required by the host country. Under Washington State law, only attorneys employed or retained by the state Attorney General's Office may provide legal advice to the UW. Therefore, only the UW Attorney General's Office may contract with foreign counsel to advise a UW program. The cost of any foreign counsel retained by the AG's Office will be the responsibility of the Principal Investigator (PI), department or school/college. Consult the Assistant Attorney General for International Operations on the UW Global Single Points of Contact list for more information about establishing a legal presence abroad.

Factors that Impact the Need for Legal Registration at a Foreign Location

SHORT-TERM UW ACTIVITY AT A FOREIGN LOCATION (under 6 months)

Short-term research activity
Short-term training of foreign citizens
UW study abroad programs

Registration in foreign country is LIKELY NOT required

LONGER-TERM UW ACTIVITY AT A FOREIGN LOCATION (6 - 12 months)

Longer-term research
UW faculty or staff will relocate to foreign site
Program needs to hire local citizens as staff
Activity will generate in-country income
Funder requirements

Registration in foreign country MAY be required

MULTI-YEAR, ON-GOING UW PRESENCE AT A FOREIGN LOCATION

Program needs to hire local citizens as staff
Program must lease or rent space to conduct activities
Program deposits large sums of field advances in a foreign bank account on an on-going basis
Funding requirements

Registration in foreign country WILL LIKELY be required

COMPLIANCE & LEGAL MATTERS CONTINUED**Advantages of Legal Registration at a Foreign Site**

For faculty PI's engaging in operations (i.e., research, training) at a foreign site on a multi-year basis, the following may be realized by registering as a legally recognized entity in-country:

- Makes it possible to legally hire local citizens and doesn't put local citizens at risk for being improperly hired.
- Promotes the value of "doing the right thing" in resource-poor settings.
- Makes it possible to open a business bank account. This may reduce the need to carry large amounts of cash into the country because funds can be wired to a business bank account from the U.S.
- Allows vehicles to be registered in the name of the entity, not the individual.
- Makes it possible for the University of Washington to be the signatory on leased space.
- Facilitates Value Added Tax (VAT) recovery, if there is a mechanism in place in-country to reclaim it.
- Provides an avenue for obtaining work permits.
- Reduces the possibility of significant work disruption and monetary penalties from the local government for failure to be a recognized legal entity.
- Allows UW to enter into vendor contracts for supplies and service of equipment that, in most instances, can lead to better rates and terms.
- Offers a legal framework that could allow for expanded opportunities.

REGISTRATION HELPS AVOID A NUMBER OF ADVERSE CONSEQUENCES:

- By having a business bank account, a bank will not be reporting a PI's name to a governmental ministry as a holder of an account that receives funds from a foreign source, if such a reporting requirement exists.
- Some foreign-based vendors are not willing to take a personal check from a foreign account.
- By having the UW as signer on a lease, the PI may avoid having to pay a substantial security deposit (e.g., one or two years of rent). The PI may also avoid personal liability for any accident or injury that occurs on leased property.
- Being registered reduces liability to the UW by avoiding risks to the University's reputation for not complying with local business regulations.

EXPORT CONTROLS

Export control laws regulate the transfer of controlled information (including technical data and technical assistance) as well as controlled physical items (such as scientific equipment) to foreign colleagues and organizations in the United States and abroad. Exports include the shipment or transfer of equipment, articles, services or encryption software to another country as well as the transfer of technical data or information to a foreign national, whether it occurs in the U.S. or abroad. These regulations restrict dissemination of a wide range of goods, services, information, software and technology in a manner that may affect research abroad. Penalties for violations of the export control regulations include fines and imprisonment and can be severe.

Export controls usually arise for one or more of the following reasons:

- The nature of the export has actual or potential military applications or involves space-based research
- U.S. government concerns about the destination country, organization or individual
- U.S. government concerns about the declared or suspected end use or user of the export

Examples of activities subject to export controls include:

- Transfer of controlled items, equipment, materials, software, technology or data, for any period of time
- International students and scholars or companies in the U.S.
- International travel
- Collaborations with certain countries, entities and individuals subject to U.S. sanctions
- International financial transactions

Exports can be done by:

- Personal transport
- Mail
- Shipping
- Transmitting technical data or software (a “deemed export”)

Violation of export control laws and regulations can result in significant civil and criminal penalties for individuals, departments/schools, and the University. To ensure compliance, consult the Office of Sponsored Programs, Export Compliance.

Complete the **Export Control Worksheet** to determine if an item that you need to export is regulated by export control laws. When finished, send it to exports@uw.edu.

Most exports from the United States do not require a license, and may be exported under the designation “No License Required” (NLR).

COMPLIANCE & LEGAL MATTERS CONTINUED

EXPORT CONTROL WORKSHEET

Introduction

This worksheet is to identify and document export-controlled material including EAR controlled items, software or technology and ITAR controlled defense articles, services and technology. This worksheet also allows End-User(s) and End-Use applications to be identified and screened prior to shipment.

Instruction

Complete the worksheet with accurate and detailed information. If you need help in determining export controls or other details please contact exports@uw.edu.

Name: _____ Email: _____

GC-1 or Budget Number (if applicable): _____

Item (hardware, software or technology) add more items using Page 2

Item Description: _____ Item Quantity: _____
 Item Number: _____ Website Link: _____
 Manufacture: _____

Export Control Category

ECCN (EAR): _____ OR Category (ITAR): _____
 Determined By: _____
 Licensed or Exception (if applicable): _____

Export Control Category

Ultimate Destination Country: _____
 Foreign Intermediary Consignee (if any) _____
 Will any item(s) be re-exported? If Yes where: _____

End-User and End-Use

End-User receiving the item: _____
 End-Use of the item: _____

End User/Use Red Flag Activities None Chemical or Biological Weapons
 Missile Technology Proliferation of Nuclear Weapons
 Other: _____

COMPLIANCE & LEGAL MATTERS CONTINUED

For shipments that have multiple items please list add item information below

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

Item Description:		Item Number:		Item Quantity:	
Manufacturer:		link:			
Export Control:		Determined by:			

FOREIGN COUNTRY COMPLIANCE AND REPORTING REQUIREMENTS

Setting up programs and activities in a foreign country often triggers local reporting and compliance requirements once a legal structure has been determined and established. In most cases your reporting obligations will be dictated by how your institution is legally registered in the host country. For this reason it is crucial to obtain qualified host-country legal advice in this area. Improper registration or failure to register qualifying activities can have very serious reputation and financial ramifications for the University.

It is also important to establish a sound infrastructure for the back-office support functions (e.g., payroll, bookkeeping, compliance filings, etc.). Depending on the activities it may be necessary to approach back-office support in two phases - first establishing a temporary structure to support initial activities and then a more permanent structure to support the long-term operations.

Once registration has occurred (see Establishing Legal Presence), examples of ongoing reporting and compliance requirements that may be necessary on a monthly or quarterly basis include (but are not limited to):

- Preparing and filing the monthly financial statements with the local authorities.
- Maintaining books and records in accordance with local generally accepted accounting principles (GAAP) in local currency.
- Preparing, filing and coordinating payment of relevant statutory taxes, typically including business taxes and foreign-entity income taxes.
- Preparing, filing and coordinating payment of Value Added Tax (VAT)/Goods and Services Tax (GST) returns where applicable.
- Filing employee payroll income taxes associated with the payroll of local nationals and foreign employees (expatriates and third-country nationals).
- Computing statutory employees' and employer's social insurance contributions, and additional required contributions in compliance with local regulations.
- Annual payroll filing and issuance of W-2 equivalent.
- Bookkeeping obligation that all books and records are appropriately "available for inspection" by local authorities.

Annual reporting requirements may include:

- Completing an audit of the statutory financial statements by a locally authorized professional, often required prior to the renewal of a business license every year.
- Completing and filing the annual corporate tax returns and coordinating required payments.
- Annually inspecting and renewing business registration and licenses with government authorities.
- Preparing and filing annual payroll forms.

COMPLIANCE & LEGAL MATTERS CONTINUED**International Partnerships**

To promote international cooperation in teaching, research and other fields of mutual interest, the UW has formal partnerships with many universities, government agencies and non-profit organizations operating outside the United States.

UW agreement sponsors should become familiar with UW policies and procedures regarding international agreements before committing to any form of international partnership. The Office of Global Affairs offers guidance and support to units developing international agreement sponsors. Visit <http://www.washington.edu/globalaffairs/mou/> for more information.

INTERNATIONAL SUBCONTRACTS

Faculty often collaborate with colleagues at other institutions in order to enhance the programmatic or scientific aspects of a research project. If the PI at the subcontracting institution (Subcontractor) wants that project to be part of the UW project, a subcontract will be needed. Moreover, many times Request For Proposals or program solicitations encourage or require that multiple organizations participate in the proposal activities. Consult the Office of Sponsored Programs (OSP) Outgoing Subcontracts website for more information: <http://www.washington.edu/research/?page=subawards>.

U.S. LAWS ABROAD

In addition to laws in the host country, some U.S. laws govern the conduct of activities in foreign countries. The following list is intended to highlight some of the more significant laws that you need to consider when conducting an activity abroad.

- Foreign Corrupt Practices Act: <http://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>
- Anti-Boycott Laws: <http://www.bis.doc.gov/index.php/enforcement/oac>
- Export Control Statutes: <http://www.washington.edu/research/osp/?page=ecrCompliance>
- U.S. Economic Sanctions: <http://www.treasury.gov/RESOURCE-CENTER/SANCTIONS/Programs/Pages/Programs.aspx>
- Fly America Act: <http://www.gsa.gov/portal/content/103191>

UWORLD

UWorld is a Washington nonprofit corporation set up by the University of Washington (UW) to facilitate the University's overseas activities. The UW fully controls UWorld and any UWorld subsidiary. UWorld can only do what the UW is legally permitted to do and cannot undertake activities that the UW cannot or does not want to undertake.

WHEN IS UWORLD USED?

When the UW has significant operations in a foreign country, the University is often required to establish a legal status in that country. Common indicators of a significant operation requiring legal status are the need to:

- Open a foreign business bank account
- Hire local citizens
- Open an office in the foreign country

Establishing legal status abroad can be challenging for the UW because it is a governmental organization. Establishing legal status abroad is comparatively easier for UWorld as a Washington nonprofit corporation. UWorld is one option through which the UW can operate where foreign legal status is required.

How do I determine whether foreign legal status is required?

The UW Global Support Project is available to help make this determination. See <http://f2.washington.edu/fm/globalsupport/legal-status>. In addition, the UW Attorney General's Office as the University's legal advisor can retain host country legal counsel to assist.

Obtaining foreign legal status can be a lengthy process so it is important to identify this need as early as possible. The program needing legal status should take the lead role in seeking it. Obtaining legal status in a foreign country can have significant implications for the UW as a whole. As such, further approvals are required by a chair, dean and the Provost's Office.

Is UWorld a 501(c)(3)?

Generally, 501(c)(3) is a federal tax status under the U.S. tax code that relieves organizations of some tax burdens and qualifies contributions to these organizations as deductible. This is different from the legal status an organization is given when it is created. Because UWorld is closely affiliated with the UW, (which is a Section 115 organization) the University has not sought 501(c)(3) status for it.

HUMAN RESOURCES

→ FOREIGN NATIONALS WORKING IN THE U.S.

Honorariums

Making Payments to Foreign Nationals

Taxes

→ HIRING ABROAD

Employment Taxes & Licensing

Staffing At a Foreign Location

→ WORKING ABROAD

International Relocation Benefits



HUMAN RESOURCES

This section provides useful information if you are planning on hiring someone in another country to support your project, working abroad yourself, transferring an employee abroad, and/or hiring foreign nationals to work in the U.S. (visiting faculty, lecturers, etc.)

Many global activities require faculty and/or staff to be located permanently or for extended periods in the country of operation. Regardless of the duration of the assignment, work performed overseas can present a range of legal, financial, safety and logistical considerations that create complications and add expenses. Poor planning can result in immigration issues, tax penalties, and other avoidable costs.

FOREIGN NATIONALS WORKING IN THE U.S.

A foreign national is defined simply as “an individual who is a citizen of any country other than the United States.”

Certain types of payments to a foreign national may be taxable, while other payments to the same person are not. Also, payments that are taxable to one foreign national may not be taxable to another because of a tax treaty. It is important for the University to determine the taxable amount of each type of payment made to a foreign national in order to know whether withholding is required.

Note: University of Washington employees cannot provide personal, legal or tax advice. Contact the [IRS](#), your accountant or tax attorney for assistance.

Nonresident Aliens vs. Resident Aliens for Tax Purposes

Immigration terminology and definitions are not the same as tax terminology and definitions, therefore a nonresident alien for tax purposes is different than a nonresident alien for immigration purposes. A foreign national must be correctly classified in order to avoid potentially serious problems including:

- An unexpected tax bill at the time of departure from the U.S.
- Penalty and interest charges for both foreign national and sponsoring department
- Negative impact on future visa or immigration applications

See the chart, [Comparison of Nonresident Alien vs. Resident Alien for Tax Purposes](#) (Appendix 2) for detailed differences.

Determining Residency for Tax Purposes

A foreign national becomes a resident alien for tax purposes by passing either the “green card” or “substantial presence” tests as described in [IRS Publication 519, U.S. Tax Guide for Aliens](#). See the chart, [Determination of Nonresident Alien for Tax Purposes by Visa Type](#) (Appendix 1) for further information.

HUMAN RESOURCES CONTINUED**Green Card Test**

If a foreign national has been issued a Permanent Resident Card, also known as a green card or USCIS Form I-551, the person is said to have passed the “green card” test.

The right to lawful permanent residence is granted at the time of the final interview with the [U.S. Citizenship and Immigration Services](#) (USCIS) or the [U.S. Department of State](#) (DOS) officials and can be evidenced not only by the Permanent Resident Card but also by a stamp in the applicant’s passport which states “temporary evidence of lawful permanent status”. The Permanent Resident Card may not be manufactured or mailed for several months after the final interview, and this stamp provides immediate proof of permanent status.

Substantial Presence Test**COUNTING DAYS**

A person is a resident alien for tax purposes for the calendar year if she or he meets the “substantial presence” test. The visa type dictates if there are any years in which a nonresident alien is exempt from the “substantial presence” test. See chart [Determination of Nonresident Alien for Tax Purposes by Visa Type](#) (Appendix 1). The person must be physically present in the U.S. on at least:

- 31 days during the current year, and
- 183 days during the three year period that includes the current year and the two preceding calendar years, counting:
 - All of the days the person was present in the current year, and
 - 1/3 of the days the person was present in the first preceding year, and
 - 1/6 of the days the person was present in the second preceding year

DAYS NOT COUNTED

- J-1 non-student visa holder (professor, researcher, etc.), who is substantially complying with the requirements of the visa, does not count days present in the first two calendar years
- F-1 or J-1 student visa holder, who substantially complies with the requirements of the visa, does not include days present in the first five calendar years

Note: The counting rules are based on calendar years, not twelve-month periods and days counted do not need to be consecutive.

SUBSTANTIAL PRESENCE TEST EXAMPLES**Circumstances that Disqualify Foreign Nationals from the Substantial Presence Test**

A person will not meet the substantial presence test if (1) they are present in the U.S. on fewer than 183 days during the current year, and (2) if they establish that they have a tax home in a foreign country in the current year, and (3) that they have a “closer connection” to that foreign country than to the U.S. The closer connection exception is discussed in detail in IRS Publication 519, U.S. Tax Guide for Aliens: <https://www.irs.gov/pub/irs-pdf/p519.pdf>.

To retain nonresident status after five years, F-1 student visa holders must establish that they have a closer connection with the foreign country than to the U.S.

HUMAN RESOURCES CONTINUED**Closer Connection Exception to the Substantial Presence Test**

Even though a foreign student may pass the substantial presence test, an exception exists in U.S. law which would allow the foreign student to continue to be treated as a nonresident alien.

The Internal Revenue Code contains two exceptions to the substantial presence test which can be used by aliens to maintain nonresident status. First, there is the general exception to the substantial presence test available to all aliens under I.R.C. § 7701(b)(3)(B) and (C) and Treas. Reg. § 301.7701(b)-2 (known as the closer connection exception). Most foreign students cannot use this exception, however, because of the requirement that the alien cannot have been physically present in the United States during the current year for more than 183 days, and the requirement that the alien's tax home be located outside the United States. Most foreign students fail both of these tests.

The second exception to the substantial presence test for aliens is set forth in I.R.C. § 7701(b)(5)(D) and (E) and in Treasury Regulation § 301.7701(b)(7)(iii). The exception is available only to alien students (not teachers/researchers, etc.) and contains four requirements for its application. The student:

1. Does not intend to reside permanently in the United States;
2. Has substantially complied with the immigration laws and requirements relating to his student non-immigrant status;
3. Has not taken any steps to change his non-immigrant status in the United States toward becoming a permanent resident of the United States; and
4. Has a closer connection to a foreign country than to the United States as evidenced by the factors listed in Treasury Regulation 301.7701-2(d)(1).

The burden of proof is on the student to prove these four factors. To claim the exception for students on an income tax return, a student should attach [Form 8843](#) to [Form 1040NR](#) or [1040NR-EZ](#).

Federal Withholding Taxes and Tax Treaties

The University of Washington is a withholding agent for the Internal Revenue Service (IRS) and is required to withhold tax. All payments made to a nonresident alien are taxable unless specifically exempt from tax by IRS Code or a treaty. See the [Federal Withholding Tax for Foreign Nationals webpage](#) .

HUMAN RESOURCES CONTINUED

PAYING A FOREIGN NATIONAL FOR SERVICES ON A UW CAMPUS

Payments That Can Be Issued to Foreign Nationals

(As of 6/2013)

VISA CLASSIFICATION	DEFINITION OF VISA	UW EMPLOYMENT	INDEPENDENT CONTRACTOR	HONORARIUM	UW SCHOLARSHIP & FELLOWSHIP	UW PRIZE OR AWARD	TRAVEL REIMBURSEMENT
B-1	Visitor for Business	NO	NO	YES with restrictions ¹	NO	YES with restrictions ²	YES
Visa Waiver Business	Visa Waiver for Business (VWB)	NO	NO	YES with restrictions ¹	NO	YES with restrictions ²	YES with restrictions ¹
B-2	Visitor for Tourism	NO	NO	YES with restrictions ¹	NO	YES with restrictions ²	YES with restrictions ¹
Visa Waiver Tourism	Visa Waiver for Tourism (VWT)	NO	NO	YES with restrictions ¹	NO	YES with restrictions ²	YES with restrictions ¹
F-1 <i>Sponsored by UW</i>	Student	YES restrictions off-campus ³	NO	YES with restrictions ³	YES	YES	YES
F-1 Non-UW	Student	YES with restrictions ⁴	NO	YES with restrictions ⁴	YES	YES	YES

1 RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka "9/5/6" Rule). Individuals on a B-2 or VWT should only be invited to participate in an academic activity if they are already in the U.S. Anyone currently outside of the U.S. who is invited to the UW should be advised to obtain B-1 or VWB status.

2 RESTRICTIONS: Payment automatically subject to 30% U.S. federal tax withholding.

3 RESTRICTIONS: Requires written authorization from UW International Student Services (ISS) Office.

4 RESTRICTIONS: Requires written authorization from the ISS Office at sponsoring university.

5 RESTRICTIONS: The payment is allowable if it is for work relevant to primary position at UW.

The visa types listed on this chart are the most common visas at the University. If you have a visitor on a visa that is not listed, please contact the applicable office for more information.

HUMAN RESOURCES CONTINUED

PAYMENTS THAT CAN BE ISSUED TO FOREIGN NATIONALS CONTINUED

VISA CLASSIFICATION	DEFINITION OF VISA	UW EMPLOYMENT	INDEPENDENT CONTRACTOR	HONORARIUM	UW SCHOLARSHIP & FELLOWSHIP	UW PRIZE OR AWARD	TRAVEL REIMBURSEMENT
H1-B, O-1 & E-3 <i>Sponsored by UW</i>	Temporary Worker in Speciality Occupation	YES, ONLY AT UW	NO	YES with restrictions ⁵	NO	YES	YES
H1-B, O-1 & E-3 Non-UW	Temporary Worker in Speciality Occupation	NO	NO	NO	NO	NO	YES
J-1 Scholar <i>Sponsored by UW</i>	Exchange Visitor (Scholar)	YES	YES with restrictions ³	YES with restrictions ³	NO	YES	YES
J-1 Scholar <i>Non-UW</i>	Exchange Visitor (Scholar)	YES with restrictions ^{3,4}	YES with restrictions ⁴	YES with restrictions ⁴	NO	YES	YES
J-1 Student <i>Sponsored by UW</i>	Exchange Visitor (Student)	YES	NO	YES with restrictions ³	YES	YES	YES
J-1 Student <i>Non-UW</i>	Exchange Visitor (Student)	YES with restrictions ⁴	NO	YES with restrictions ⁴	YES with restrictions ⁴	YES with restrictions ⁴	YES
TN <i>Sponsored by UW</i>	Trade NAFTA (for Canada & Mexico)	YES, only at UW	NO	YES with restrictions ⁵	NO	YES	YES
TN <i>Non-UW</i>	Trade NAFTA (for Canada & Mexico)	NO	NO	NO	NO	NO	YES

1 RESTRICTIONS: Paid academic activity cannot last longer than 9 days from more than 5 institutions within a 6-month period; the Honorarium Rule (aka "9/5/6" Rule). Individuals on a B-2 or VWT should only be invited to participate in an academic activity if they are already in the U.S. Anyone currently outside of the U.S. who is invited to the UW should be advised to obtain B-1 or VWB status.

2 RESTRICTIONS: Payment automatically subject to 30% U.S. federal tax withholding.

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5 RESTRICTIONS: The payment is allowable if it is for work relevant to primary position at UW.

The visa types listed on this chart are the most common visas at the University. If you have a visitor on a visa that is not listed, please contact the applicable office for more information.

HUMAN RESOURCES CONTINUED**Types of Payment**

Foreign nationals are strictly limited in what sources of income they are authorized to accept and all payments are taxable unless an exception under a treaty or IRS code applies.

AWARD, PRIZE OR RESEARCH SUBJECT

Payment as a reward or recognition for a special achievement such as winning a judged competition or payment for participation as a research subject.

- Standard taxation rate: 30%

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Award, Prize or Research Subject Payments to a Foreign National [Checklist](#)

EMPLOYEE WAGES

Hiring a foreign national as a UW employee must adhere to multiple governmental and university procedures. Graduated income [tax tables](#) apply.

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Employee Wage Payments to a Foreign National [Checklist](#)
- [USCIS Form I-9 Form](#)
- [UW Form 1007](#) – Foreign National Payment Data Sheet
- [IRS Publication 515](#) for available tax treaty
 - [IRS Form 8233](#) – Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, [Instructions](#)
 - [U.S. Tax Treaties, Publication 901](#)
 - [IRS Form W-4](#)

HONORARIUM

Payment to an individual for a presentation-oriented, guest lecture or invitational event.

Standard taxation rate: 30%.

The process for paying an honorarium to a foreign national is complex because three separate government departments and the UW are involved.

1. The Department of State issues the visa that allows a foreign national to apply for entry into the U.S.
2. The Department of Homeland Security issues the form that permits a foreign national to enter the country.
3. The Internal Revenue Service issues forms necessary for collecting taxes and applying for a tax identification number.
4. The University of Washington collects forms.

Resources:

- [Honorarium Payments to Foreign Nationals](#)
- [Payments that Can Be Issued to Foreign Nationals](#)

HUMAN RESOURCES CONTINUED

- Invitation letters:
 - [Letter A](#) - requires B visa to enter U.S.
 - [Letter B](#) - Visa Waiver Program
 - [Letter C](#) - J-1 scholar already in U.S.
- Honorarium Payments to a Foreign National [Checklist](#)
- [UW Form 1631](#)
- [UW Form 1007](#)
- [IRS Publication 515](#)
 - [IRS Form 8233](#)

INDEPENDENT CONTRACTOR AND PERFORMER SERVICES

Payments for services performed by individuals who are not employees and who meet the criteria on UW Form 1632. Standard taxation rate: 30%

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Independent Contractor or Performer Service Payments to a Foreign National [Checklist](#)
- [UW Form 1632](#)
- [UW Form 1007](#)
- [IRS Publication 515](#)
 - [IRS Form W-8BEN](#)
 - [IRS Form 8233](#)

LIVING ALLOWANCES

Payments made to support a foreign national coming to Seattle. Can be issued without an honorarium. Generally not considered taxable income.

Resources:

- Living Allowance Payments to a Foreign National (no honorarium) [Checklist](#)
- [Living Allowance](#) - UW Travel Office website

ROYALTY OR RENT

Payments made for the use of intangible (royalty) or tangible (rent) property. Various tax rates apply up to 30% withholding - see IRS Publication 515 for specific details.

Resources:

- Royalty or Rent Payments to a Foreign National [Checklist](#)
- [IRS Publication 515](#)
 - [IRS Form W-8BEN](#)
 - [IRS Form W-8EXP](#)

HUMAN RESOURCES CONTINUED**SCHOLARSHIP AND FELLOWSHIP AWARDS – PAID THROUGH STUDENT FISCAL SERVICES**

A one-time payment to assist a student in pursuing a course of study or research. Generally not considered taxable income if the recipient is a candidate for a degree and the award is used to pay for tuition, fees and/or other mandatory books, supplies, and equipment required for all students in course of study.

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Scholarship or Fellowship Award Payments to a Foreign National [Checklist](#)
- [UW Form 1007](#)
- [IRS Publication 515](#)
 - [IRS Form W-8BEN](#)

SERVICE PAYMENTS TO A FOREIGN ENTITY

Payments made to foreign companies or entities. Standard taxation rate: 30%

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Service Payments to a Foreign Entity ([Checklist](#))
- [IRS Publication 515](#)
 - [IRS Form W-8BEN](#)
 - [IRS Form W-8EXP](#)

STIPEND – PAID THROUGH PAYROLL

Ongoing payment intended to support an individual engaged in academic activity at the UW. Standard taxation rate: 14%

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Stipend Payments to a Foreign National ([Checklist](#))
- [UW Form 1007](#)
- [IRS Publication 515](#)
 - [IRS Form W-8BEN](#)

TRAVEL REIMBURSEMENT.

Travel reimbursements are made to compensate an employee or visitor for expenses incurred while traveling on university business. Travel reimbursements are not considered taxable income.

Resources:

- [Payments that Can Be Issued to Foreign Nationals](#)
- Travel Reimbursement Payments to a Foreign National (no honorarium) ([Checklist](#))
- [Visitors and Students](#) - UW Travel Office website

FORMS & CHECKLISTS NEEDED FOR PAYMENTS TO FOREIGN NATIONALS

FORM #	DOCUMENT #	PURPOSE
UW		
UW Form 1007	Foreign National Payment Data Sheet	Used by all UW offices issuing payments to foreign nationals to determine federal tax withholding.
UW Form 1631	Honoraria Checklist for Invited Guest Speakers	Verifies that a foreign national hired as a guest lecturer is eligible to be paid an honoraria and not as an employee
UW Form 1632	Employee Versus Independent Contractor Classification Checklist	Verifies that a foreign national is correctly hired as an independent contractor for non-lecturer type services.
US/IRS		
515	Withholding of Tax on Nonresident Aliens and Foreign Entities	
8233	Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual	
W-4	Employee's Withholding Allowance Certificate	Provides the UW Payroll Office with withholding instructions.
W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding	Used to claim an exemption from federal withholding tax due to a tax treaty.
W-8EXP	Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting	
USCIS Form I-9	Employment Eligibility Verification	
Checklists & Charts		
Employee Wage Payments to a Foreign National		
Honorarium Payments to Foreign Nationals		
Independent Contractor or Performer Service Payments to a Foreign National		
Living Allowance Payments to a Foreign National (no honorarium)		
Payments That Can Be Issued to Foreign Nationals		
Royalty or Rent Payments to a Foreign National		
Scholarship or Fellowship Award Payments to a Foreign National		
Service Payments to a Foreign Entity		
Stipend Payments to a Foreign National		
Travel Reimbursement Payments to a Foreign National (no honorarium)		

HUMAN RESOURCES CONTINUED

HONORARIUM

An honorarium is a payment to an individual for a presentation-oriented, guest lecture or invitational event. Before committing to an honorarium for a foreign national, departments must ensure the person has the appropriate visa that allows such a payment. For short-term visits made for the purpose of delivering a lecture or speech, only certain visa classifications are authorized to accept an honorarium. An individual already in the U.S. may not necessarily be here in the correct visa classification. For instance, diplomats, employees of foreign governments, military personnel, or others on foreign government representative visas, employees of the World Bank or political officers attached to a foreign embassy in the U.S. hold visa classifications specific to the duties of their posts and are not permitted to earn additional income through activities such as speaking engagements.

Do not assume that an international visitor holds the correct visa classification, especially if he or she is already in the U.S. You must look at additional sources of information that could include the individual's passport visa or stamped I-94 card to determine visa classification.

What Activities Can Be Paid Through an Honorarium

An honorarium may be paid to a foreign national 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).

Honorarium Rule ("9/5/6" Rule)

Foreign nationals in B-1, B-2, VWB, and VWT status may accept an honorarium and/or reimbursement of travel expenses under the following conditions:

- For "usual academic activity or activities"
- 9 days or less at the UW
- The individual has accepted such payment from no more than five educational or research institutions (including the UW) in the previous 6-month period.

EXAMPLE

Dr. Jones from New Zealand is invited by the Geology Department to give a talk for which he will be paid an honorarium and expenses. This is his first trip on a B-1 visa to the U.S. He will be on the Seattle campus for five days. During this trip in the U.S. he is also giving talks at four other universities. Dr. Jones has now used the full benefits provided by the honorarium rule. He will not be able to accept an honorarium from another U.S. university for another six months.

Who's Eligible to Receive an Honorarium

- B-1 or B-2 provided the individual meets the conditions of the Honorarium Rule.
- VWB (Visa Waiver Business) or VWT (Visa Waiver Tourist) provided the individual meets the conditions of the Honorarium Rule. NOTE: If the event for which the honorarium is offered is arranged before the individual travels to the U.S., the individual must seek admission as a B-1 or VWB non-immigrant.
- J-1 scholars at the UW or from another university for an occasional lecture at the UW, if permitted by sponsoring institution.
- H1-B, E3, TN and O-1 visa holders may receive an honorarium only if they are sponsored by the UW. (H-1B, E3, and O-1 visa holders at another university may only receive reimbursement for travel and/or incidental expenses, not an honorarium for academic activity at the UW.) The payment must be processed through the Payroll Office.

HUMAN RESOURCES CONTINUED**Visa Waiver Program**

Foreign nationals from a participating country in the Visa Waiver Program (VWP) do not have to have a visa to enter the U.S. for business or tourist travel. However, they must have a machine-readable passport valid for six months past their expected stay in the U.S. (unless a country-specific agreement provides an exemption). The foreign national may stay in the U.S. for business or tourist purposes for a maximum of 90 days. No extension of the stay is allowed.

As of September 2010, travelers from a VWP country no longer complete an I-94W. Instead, they must submit their request for a travel authorization to the U.S. through the ESTA Program (Electronic System for Travel Authorization). Travelers complete the ESTA on-line form before entering the U.S. Prior to boarding, the carrier will electronically verify with U.S. authorities that the traveler has an approved travel authorization file through ESTA. See the ESTA FAQ web site for more information: <http://www.esta.us/faq.html>.

For more information on which countries are in the program, see the Department of State website about the Visa Waiver Program: <http://travel.state.gov/content/visas/en/visit/visa-waiver-program.html>.

Note: If an honorarium payment is being offered and arrangements are made before the individual travels to the U.S., the individual must seek admission under the VWB classification.

Withholding

An honorarium paid to a foreign national is subject to 30% withholding, unless the person can claim a tax treaty benefit. This withholding also applies to a nonresident alien entity. Travel reimbursement is not subject to withholding because it is generally not considered income.

Letter of Invitation

A letter of invitation must be sent to every foreign national invited to the UW who will receive payment for services or travel expenses. The letter should come from the department that is sponsoring the activity. The letter should contain the following information:

- Detailed description of the event or activity
- Date of the event
- The amount of any payment that will be made
- Whether travel and/or incidental expenses will be reimbursed
- Contact information at the sponsoring UW department for further information

To use one of the sample letters below, first determine the foreign national's visa status. If there is any question about the appropriate visa letter to send, contact the UW International Scholars Operations (ISO) Office.

- Requires B visa to enter U.S.- [Letter A \(Needs B Visa\)](#) (Appendix 6)
- From country in Visa Waiver Program (doesn't need visa) - [Letter B \(Doesn't need B visa\)](#) (Appendix 6)
- J-1 scholar already in U.S.- [Letter C \(Has J-1 visa\)](#) (Appendix 6)

Reimbursement When Foreign National Exceeds Honorarium Rule

The Honorarium Rule limits how many times over a 6-month period a foreign national holding a "B-1" status visa, or visa waiver business, may receive an honorarium and/or travel reimbursement.

HUMAN RESOURCES CONTINUED

Foreign nationals holding a B-1/VWB or B-2/VWT visa who exceed the rule are not prohibited from giving an invited lecture at the UW. However, they cannot receive an honorarium. Only foreign nationals holding a B-1/VWB may receive reimbursement for travel and/or incidental expenses, up to nine days.

EXAMPLE - B-1 VISA

Dr. Yang, a resident of Hong Kong, has been paid an honorarium for lectures at five U.S. universities in the past three months. He has now been invited to the UW to give a talk by the Department of Economics. He's traveling in the U.S. on a B-1 visa. Dr. Yang cannot be paid an honorarium for the UW talk but can be reimbursed for reasonable travel and/or incidental expenses. Request for travel reimbursement with documentation should be sent to the UW Travel Office.

Honorarium Payment to J-1 Scholars

J-1 scholars sponsored by the University of Washington may receive compensation for occasional lectures or short-term consultations at the UW or at another university that involve wages or other remuneration. The occasional lectures or consultations must be authorized in advance and in writing by the sponsoring institution listed on Form DS-2019.

To qualify for compensation authorization, the off-campus activity must meet all of the following:

- Be short-term or occasional in nature;
- Be an exchange of expertise which would further the goals of international educational exchange;
- Relate to the objectives for which the exchange visitor came to the U.S.;
- Benefit the exchange visitor's professional career development with only incidental benefits to the employer;
- Not delay the completion date of the scholar's program.

Written Work Authorization

To request authorization to engage in occasional lectures or short-term consultations involving wages or other remuneration, the J-1 scholar should take the following steps:

- 1.Present the letter of invitation from the institution offering the honorarium to his/her home department.
- 2.Ask the home department to authorize in writing permission to participate in the activity.
- 3.Ask the home department to forward the authorization to the International Scholars Office (ISO) for their review and authorization.

The ISO reviews the letters and makes a written determination that the activity is warranted and that it will not interrupt the scholar's original objective. The ISO will also document the new activity in SEVIS (a government database that maintains information on exchange visitors during their stay in the U.S.). Activity and compensation will be listed on revised Form DS-2019.

J-1 Scholars-Sponsored by Another University

A J-1 scholar at another university may be invited to the UW to give a lecture or participate in a sanctioned academic activity on an occasional basis. The scholar must obtain written authorization for the activity from the sponsoring university's Responsible Officer in the ISO Office in advance of the activity. The written authorization must be included with the paperwork that is forwarded to Accounts Payable as part of the request for a check.

HUMAN RESOURCES CONTINUED**Immigration and Tax Forms for an Honorarium Payment to a Foreign National**

The process for foreign nationals to be paid an honorarium and/or travel reimbursement at the UW is complicated and has multiple facets. The foreign national must travel on the correct visa; the department needs to do advance planning; tax treaty benefits may impact the tax rate for the honorarium; and, several different types of forms are needed for the payment.

The following is an overview of the process for paying an honorarium to a foreign national for academic activity in the U.S. Use the checklist, [Inviting & Paying an Honorarium to a Foreign National](#), (Appendix 4), to facilitate this process for each invitation. Maintain a copy of the checklist in department files for audit purposes.

1. The department confirms with the foreign national whether or not he or she meets the Honorarium Rule, if coming to the U.S. on a B visa or from a visa waiver country.
2. If the foreign national is a J-1 scholar, the department explains the requirement for written authorization from the sponsoring institution.
3. The foreign national determines if he or she is eligible for a tax treaty benefit.
4. If eligible, the department determines if the person has either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). If the foreign national doesn't have either and would like to apply for an ITIN to claim a tax treaty benefit, the department makes an appointment with UW Accounts Payable Office for the individual to complete the application process when on campus. A U.S. taxpayer ID number is required in order to receive a tax treaty benefit.
5. The department sends invitation letter to foreign national with details about the activity. This letter is required when applying for a B visa.
6. The foreign national applies for a B visa if traveling from a country not in the Visa Waiver Program (VWP). The visa is issued by the U.S. Department of State. The visa stamp is affixed to the passport with one of these possible notations: B-1; B-2 or the B-1/B-2 (NOTE: B-1 is UW preference). Foreign nationals from a VWP country must complete an on-line form through the ESTA program.
7. At port of entry to U.S., the individual presents passport with visa and a letter of invitation to immigration authorities who will gather the individual's travel records electronically. The visitor will have digital photographs and fingerprints taken.
8. Once at the UW, the department has foreign national complete UW Form 1007, Foreign National Payment Data Sheet. (Appendix Forms).
 - The department makes a copy of the foreign national's passport identity page, passport page with port of entry stamp (if citizen of VWP country) and visa, if applicable. For J-1 scholar, the department makes copy of work authorization letter from UW ISO and a copy of their DS 2019.
 - If the foreign national can claim a tax treaty benefit but doesn't have a tax identification number (i.e., SSN or ITIN), the department schedules an appointment for the foreign national to apply for one. The foreign national applies, in person, at Accounts Payable Office for an ITIN. NOTE: Appointments are required to apply and can be requested via email at itin@uw.edu.
 - If the foreign national can claim a tax treaty benefit, he/she also completes [Form 8233](#), Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual. If payment is to an entity, the appropriate [W-8BEN-E](#) form is completed. If payment is to an individual, the appropriate W-8BEN form is completed.
 - The department completes UW Form 1631, Visiting Lecturer/Invited Speaker/Instructor (Appendix Forms). If payment is to an entity, no Form 1631 is needed.
 - The department completes a check request form for honorarium payment (up to \$10,000). For an honorarium payment of \$10,000 or more, department creates a Purchase Order (PO) and submits an invoice voucher through Accounts Payable.

HUMAN RESOURCES CONTINUED

- The department submits an expense report (ER) through eTravel for the travel reimbursement. See the Travel Reimbursement section below for more information about the documents required for payment.
9. To request honorarium under \$10,000: the department sends the following to Accounts Payable:
- Check request form for the honorarium. In status box, mark “Non-Resident Alien.”
 - UW Form 1631
 - UW Form 1007
 - Copy of visa and/or copy of passport page with port of entry stamp. NOTE: Be sure copy is readable.
 - Copy of identity page from passport
 - Copy of the person’s DS 2019 for J-1 scholars
 - IRS Form 8233 or appropriate W-8 form, if a tax treaty benefit is available.
- Note:** For Canadian foreign nationals, if a passport is not available, a copy of the person’s enhanced driver’s license and social insurance card may be used.
10. To request travel expense reimbursement, the department sends the following to Accounts Payable:
- Expense report signed by foreign national
 - Copy of visa and/or or copy of passport page with port of entry stamp. NOTE: Be sure copy is readable.
 - Copy of identify page from passport. NOTE: Be sure copy is readable.
 - Copy of their DS 2019 for J-1 scholars
 - Copy of their I-20 for F-1 students
- Note:** For Canadian foreign nationals, if a passport is not available, a copy of the person’s enhanced driver’s license and social insurance card may be used.

The check is distributed to the foreign national as indicated by the department in the “Special Instructions” box on the check request form. If there are no special instructions, the check is mailed to the national’s address noted on the form. The same disbursement process is followed for an invoice voucher or travel reimbursement.

Visa Examples

The following examples illustrate some common situations encountered by foreign nationals visiting the UW to engage in academic activities.

1. CANADIAN FOREIGN NATIONAL

The School of Drama decides to invite John White, director of a Canadian acting troupe, to give a guest lecture. The department sends Mr. White an invitation that includes the purpose of the visit and states that travel reimbursement will be paid. Mr. White will need to present either his passport or his driver’s license and social insurance card and complete the appropriate paperwork for travel reimbursement. Request for travel reimbursement would be sent to the Travel Office.

2. VISA WAIVER BUSINESS (VWB) FOREIGN NATIONAL

Dr. Schwartz, a resident of Germany, is invited to the UW to give a lecture in molecular biology and visit for two days. The Biology department offers to reimburse him for all expenses and pay an honorarium of \$2,000. Dr. Schwartz is from a country in the Visa Waiver Program, so he may enter the U.S. as a VWB or with a letter of invitation from the department. Because Germany has a tax treaty with the U.S., he is eligible to apply for treaty benefits to avoid the mandatory 30% tax withholding requirement. Since he has a Social Security Number, his honorarium payment will be for the full amount if he submits IRS Form 8233.

HUMAN RESOURCES CONTINUED**3. J-1 SCHOLAR ALREADY IN THE U.S.**

Dr. Marconi, a resident of Italy, has been in the U.S. as a J-1 scholar conducting research at M.I.T. The Dean of Engineering at the UW decides to invite Dr. Marconi to the Seattle campus to conduct a seminar. The dean will offer both an honorarium and reimbursement of expenses. According to DHS regulations, Dr. Marconi must have a letter of work authorization from M.I.T. (his J-1 visa sponsor) in order to receive payment from the UW. A copy of the work authorization from the M.I.T. International Students & Scholars Office and Dr. Marconi's DS 2019 must accompany the paperwork sent to Accounts Payable

PAYING TAXES**University Responsibilities**

The UW is responsible for maintaining compliance with both the letter and intent of all federal, state and local laws. The UW also has a responsibility to the foreign nationals who come to campus to pursue their education or other scholarly activities and to ensure that payments made are properly reported to the appropriate federal and state agencies. Proper reporting greatly reduces the potential for future tax or immigration problems for foreign nationals.

Sponsoring Department Responsibilities

UW departments that host foreign nationals will generally be aware in advance of the actual arrival date that the visitor will be coming to the university. Accordingly, the hosting department or faculty member bears primary responsibility for ensuring that the visitor acquires the correct visa (or has the correct visa) so that payments made are in compliance with all requisite tax and immigration laws. Departments must insure that no payment of any kind is made to a foreign national unless the individual has been granted the appropriate authorization and visa status in advance of their arrival.

Either the International Scholars Office or the International Student Services Office must be contacted prior to making any contractual arrangement to pay a foreign national on an F-1 or J-1 visa. This applies to both non-student and student foreign nationals, and must be done in order to ensure that immigration laws are not violated. Such violations could lead to fines of up to \$10,000 for the University as well as detention or deportation of the foreign national.

Departments should always follow the checklist(s) for making payments to foreign nationals to be certain of compliance.

Federal Withholding Tax for Foreign Nationals

The University of Washington is a withholding agent for the Internal Revenue Service (IRS) and is required to withhold tax. All payments made to a nonresident alien (including, but not limited to, travel/business reimbursements, honorarium, scholarships/fellowships/stipends, wages, etc.) are taxable unless specifically exempt from tax by the IRS Code or a tax treaty.

U.S. TAX RESPONSIBILITIES OF FOREIGN NATIONALS

A foreign national's tax responsibilities are complex. Significant differences exist between how nonresident aliens and resident aliens for tax purposes are taxed. Nonresident aliens for tax purposes are only taxed on their U.S. source income. Consult the chart, Comparison of Nonresident Alien vs. Resident Alien for Tax Purposes (Appendix 2) for further information.

HUMAN RESOURCES CONTINUED**IDENTIFYING NONRESIDENT ALIEN (FOR TAX PURPOSES)**

A nonresident alien (for tax purposes) must pay taxes on any income earned in the U.S. to the Internal Revenue Service, unless the person can claim a tax treaty benefit. This applies to students as well. Failure to pay the correct tax can result in an unexpected tax obligation when the individual leaves the U.S. or may jeopardize a future application for residency.

There is a different tax structure for a nonresident alien compared to a resident alien. A nonresident alien (for tax purposes) may qualify for some tax relief through a tax treaty benefit, if one exists with the person's home country. Generally, a resident alien can't qualify for a tax treaty benefit. Resident aliens for tax purposes are taxed on their worldwide income.

Additionally, the UW is liable for any tax not withheld and associated fines and penalties. Any tax amount, fines and penalties determined to be owed by the IRS will be charged to the department responsible for the foreign national.

If the foreign national has never lived in the U.S., generally:

- F & J students are NRAs for five calendar years
- J nonstudents are NRAs for two calendar years

If a foreign national has lived in the U.S. in the past, the individual must complete the **Substantial Presence Test** (see pg 35). This test determines if the person has been in the U.S. enough time over the previous three years to be considered "substantially present" in the states. If the foreign national has been in the U.S. for 183 days or more in the past three years, the individual is considered a resident alien for tax purposes.

Federal Withholding Tax & Tax Treaties

In most cases, a foreign national is subject to federal withholding tax on U.S. source income at a standard flat rate of 30%. A reduced rate, including exemption, may apply if there is a tax treaty between the foreign national's country of residence and the United States. The tax is generally withheld from the payment made to the foreign national.

A tax treaty is a bilateral agreement between the United States and a foreign government. Tax treaties are intended to avoid double taxation, or having the income taxed by both countries. Each treaty is different and includes different exemptions. If a foreign national qualifies for an exemption because of a tax treaty benefit, little or no withholding will be taken from a payment. The foreign national must have a U.S. tax identification number in order to claim the benefit.

See the [IRS Publication 515, Withholding of Tax on Nonresident Aliens & Foreign Entities](#) for more information about which countries have treaties with the U.S. Note: Citizens of Hong Kong and Macao are not covered by the People's Republic of China tax treaty.

If you do qualify for a tax treaty benefit, visit the [Forms Needed to Process Payments](#) page for links to the appropriate form(s) to use to apply for the benefit.

Social Security and Medicare Taxes

In general, Social Security and Medicare (FICA) taxes apply to salary or wage payments made by U.S. employers to foreign national employees for services performed in the United States unless an individual qualifies for an exemption. In order to be exempt from FICA tax, a foreign national must be:

- A nonresident alien for tax purposes;
- Present in the United States under an F, J, M or Q immigration status;
- Performing services in accordance with the primary purpose of the visa's issuance (i.e. F-1 student working as a TA).

HUMAN RESOURCES CONTINUED

Note: The exemption determination is based on the calendar year which may be a partial year. See the Payroll website for further information: <http://f2.washington.edu/fm/payroll/foreign-nationals/social-security-and-medicare-taxes>.

Filing an Income Tax Return with the IRS

There are specific rules about filing an income tax return with the IRS that nonresident and resident aliens must follow. See [IRS Publication 519](#), U.S. Tax Guide for Aliens for more information. Additional information and resources can be found at:

- International Student Services: <http://iss.washington.edu/tax-information>
- International Scholars Office: <http://ap.washington.edu/ahr/visas/scholar-resources/tax-info/>

Certificate of Compliance or “Sailing Permit”

A Certificate of Compliance or “Sailing Permit” must be requested from the IRS to demonstrate compliance with the tax law and verify that all required taxes have been paid before leaving the U.S.

F-1, F-2, J-1, H-2, H-3 and H-4 visa holders are **not** required to obtain a Certificate of Compliance if they had no U.S. source income other than:

- Allowances or payments to cover study expenses (including travel, room, board, and tuition)
- Wages from **authorized work**, including practical training
- Interest on bank deposits

All nonresident aliens with a visa status other than those noted above including permanent residents (green card holders), must obtain a Certificate of Compliance from the IRS before leaving the U.S.

- **IRS Form 2063** – required if the foreign national owes no U.S. tax at the time of departure
<https://www.irs.gov/pub/irs-pdf/f2063.pdf>
- **IRS Form 1040-C**– required if the foreign national owes U.S. tax at the time of departure
<https://www.irs.gov/pub/irs-pdf/f1040c.pdf>
<https://www.irs.gov/pub/irs-pdf/i1040c.pdf> (Instructions)
- Form should be filed at least 14, but no more than 30 days before departure
- More information is available in **IRS Publication 519**, *U.S. Tax Guide for Aliens*
<https://www.irs.gov/pub/irs-pdf/p519.pdf>

Penalties and Sanctions

Failure to file the appropriate tax returns, making intentionally false or misleading statements on tax returns or otherwise failing to comply with U.S. tax law can lead to the imposition of fines and penalties including potential criminal penalties. The regulations provide that a nonresident alien's tax return deductions will be allowed “only if a true and accurate return for the taxable year is filed by the nonresident alien on a timely basis.” This means that unless a timely and accurate tax return is filed, tax is assessed against the nonresident alien's gross income without regard for any deductions or credits that might otherwise be allowable. Tax compliance will be evaluated at the time the foreigner seeks to leave the country.

HUMAN RESOURCES CONTINUED

UW Offices Associated with Tax Responsibilities

The following UW offices provide services for departments working with foreign nationals.

ACCOUNTS PAYABLE	
<ul style="list-style-type: none"> • Makes the following payments: <ul style="list-style-type: none"> – Award, Prize or Research Subjects – Honorarium – Independent Contractor and Performer Services – Royalty or Rent – Service Payments to Foreign Entities 	<ul style="list-style-type: none"> • Processes ITIN applications • Consults on residency status for tax purposes • Interprets tax treaties
GRADUATE ADMISSIONS	
<ul style="list-style-type: none"> • Issues Form I-20 to graduate students applying for a F-1 visa 	<ul style="list-style-type: none"> • Issues Form DS-2019 to graduate students applying for a J-1 visa
INTERNATIONAL SCHOLARS OFFICE (ISO)	
<ul style="list-style-type: none"> • Issues initial and extensions to Form DS-2019 to scholars applying for a J-1 Exchange Visitor Program visa • Applies and files for H-1B visas on behalf of academic departments sponsoring foreign nationals 	<ul style="list-style-type: none"> • Approves applications from J-1 Exchange Visitor Program participants to work off campus or receive an honorarium for occasional lecture on a UW campus • Sponsors permanent resident petitions for UW faculty
INTERNATIONAL STUDENT SERVICES OFFICE (ISS)	
<ul style="list-style-type: none"> • Issues extensions for Form I-20 for F-1 students • Issues extensions for Form DS-2019 for J-1 students • Issues letters for students to apply for a SSN 	<ul style="list-style-type: none"> • Helps F-1 students apply for Optional Practical Training (OPT) • Helps F-1 students in STEM fields apply for a 17 month extension of their OPT
PAYROLL OFFICE	
<ul style="list-style-type: none"> • Makes the following payments: <ul style="list-style-type: none"> – Employee wages – Stipends • Reviews USCIS Form I-9 for employment eligibility 	<ul style="list-style-type: none"> • Monitors work authorization status • Issues IRS Forms W-2 and 1042-S • Consults on residency status for tax purposes • Interprets tax treaties
STUDENT FISCAL SERVICES	
<ul style="list-style-type: none"> • Pays scholarship and fellowship awards • Posts and collects any taxes due on an award 	<ul style="list-style-type: none"> • Consults on residency status for tax purposes • Interprets tax treaties

Continued on next page

HUMAN RESOURCES CONTINUED

TAX OFFICE	
<ul style="list-style-type: none"> • Consults on tax matters, including interpretation of tax laws and determination of proper procedures for tax filings 	<ul style="list-style-type: none"> • Processes ITIN applications for students
UNDERGRADUATE ADMISSIONS	
<ul style="list-style-type: none"> • Issues Form I-20 to undergraduate students applying for a F-1 visa 	<ul style="list-style-type: none"> • Issues Form DS-2019 to undergraduate students applying for a J-1 visa

HIRING ABROAD

Employment laws in foreign countries are often complex, and they are typically designed to protect the employee, not the employer. Extreme care should be taken when hiring local employees outside the home country. An employment contract in the language of the home country may be required. Complying with local social health insurance, disability insurance, pension and other regulations must also be considered. Hiring professional legal experts who are well versed in employment laws of the host country is essential when employing host-country residents or equivalents abroad.

Staffing Options for UW Programs Operating in Foreign Locations

STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS	UW PROGRAM IS NOT REGISTERED* AT THE FOREIGN SITE	UW PROGRAM IS REGISTERED* AT THE FOREIGN SITE
Sub-contract with a registered local entity in the host country.	YES	YES
Engage foreign national as an independent contractor.	YES	YES
Contract with an in-country HR vendor (e.g., like "Account Temps" in US) to provide staff.	POTENTIAL OPTION ¹	POTENTIAL OPTION ¹
Hire foreign national directly.	DISCUSS THIS OPTION WITH UW INTERNATIONAL HR SPECIALIST	YES
Employ foreign national as a UW employee.	NO	YES

*See the section, Establishing a Legal Presence Abroad, for more information.

¹ This option may or may not be available depending on the laws of the particular country where the activity will take place.

HUMAN RESOURCES CONTINUED

INTERNATIONAL HR: STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS

Staffing Option for UW Program That Has Appropriate Legal Presence in Host Country	Foreign National's Employer	How Foreign National is Paid	How Host Country Income & Employment Taxes Are Paid
<p>1. Sub-contract with a registered local entity in the host country.</p>	<p>Sub-contractor is the employer of foreign national staff.</p> <p>Examples of a registered local entity could include a university or non-governmental organization (e.g., NGO).</p>	<p>Sub-contractor is paid by wire from UW AP.</p>	<p>Sub-contractor pays income & employment taxes for any staff on the sub-contract.</p>
Advantages of This Option		Disadvantages of This Option	
<ul style="list-style-type: none"> • From UW employment perspective, this is often the least risky method to accomplish program objectives in a host country, if sub-contracting is feasible. • Doesn't require UW program to be legally registered. • Doesn't require HR expertise on part of UW program in host country. • Sub-contractor is responsible for income and employment taxes. • If a sub-contract is possible, UW program gets benefit of local expertise and native language speakers. 		<ul style="list-style-type: none"> • Scope of work may not be appropriate for sub-contracting. • If sub-contracting is feasible, it may not be possible to identify an entity that can do the work. • Additional cost of sub-contract. • UW program gives up an element of direct control in accomplishing its objectives. 	

HUMAN RESOURCES CONTINUED

INTERNATIONAL HR: STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS

Staffing Option for UW Program That Has Appropriate Legal Presence in Host Country	Foreign National's Employer	How Foreign National is Paid	How Host Country Income & Employment Taxes Are Paid
2. Engage foreign national as an independent contractor.	As an independent contractor, foreign national is self-employed.	Two options: 1. UW AP pays through check or wire transfer. 2. UW program pays through a field advance maintained at a bank in the host country.	Responsibility for who pays the income and employment taxes depends on host country law. Research is needed to determine if the individual or the UW is responsible.
Advantages of This Option		Disadvantages of This Option	
<ul style="list-style-type: none"> • Widely used method for hiring expertise that is needed to achieve program objectives. • Relatively easy way to accomplish specific program objectives, if the scope of work is appropriate. • If UW AP makes payments, UW program doesn't have responsibility of paying foreign national. • UW program has total control of contracting process and timeline. 		<ul style="list-style-type: none"> • Scope of work may not be appropriate for sub-contracting. • If sub-contracting is feasible, it may not be possible to identify an entity that can do the work. • Additional cost of sub-contract. • UW program gives up an element of direct control in accomplishing its objectives. 	

HUMAN RESOURCES CONTINUED

INTERNATIONAL HR: STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS

Staffing Option for UW Program That Has Appropriate Legal Presence in Host Country	Foreign National's Employer	How Foreign National is Paid	How Host Country Income & Employment Taxes Are Paid
<p>3. Contract with an in-country HR vendor (e.g., "Account Temps" in US) to provide staff.</p>	<p>Host country HR vendor is employer of foreign national staff.</p>	<p>Host country HR vendor is paid by UW wire or check.</p>	<p>Responsibility for who pays the income and employment taxes depends on host country law. Research is needed to determine if the individual or the UW is responsible.</p>
<p>Advantages of This Option</p>		<p>Disadvantages of This Option</p>	
<ul style="list-style-type: none"> • This method facilitates rapid staffing of a new program. • Doesn't require HR expertise on part of UW program. • HR vendor pays income and employment taxes. • HR vendor has responsibility for being in compliance with employment laws. 		<ul style="list-style-type: none"> • Country laws may prohibit this staffing method. • HR vendor is an additional administrative and contractual layer that must be managed. • Additional cost of HR vendor's services. • May not be possible to identify a HR vendor to work with in host country or HR vendor may not be able to provide level of needed expertise. • If program has goal of building capacity in host country, this method may not be appropriate. 	

HUMAN RESOURCES CONTINUED

INTERNATIONAL HR: STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS

Staffing Option for UW Program That Has Appropriate Legal Presence in Host Country	Foreign National's Employer	How Foreign National is Paid	How Host Country Income & Employment Taxes Are Paid
<p>4. Hire foreign national directly in-country.</p> <p><i>NOTE: Hiring directly without being registered as a legal entity in the country is a high-risk approach to staffing an overseas project.</i></p>	<p>Foreign national is employee of the UW legally registered program.</p>	<p>Host country HR vendor is paid by UW wire or check.</p>	<p>Responsibility for who pays the income and employment taxes depends on host country law. Research is needed to determine if the individual or the UW is responsible.</p>
Advantages of This Option		Disadvantages of This Option	
<ul style="list-style-type: none"> • UW registered program has total control of the hiring process and timeline. • Foreign national/UW employee helps bond the foreign-based program with the UW. • Hiring local citizens may advance program goals such as building a sustainable administrative infrastructure in the host country. • Provides benefit of being a UW employee which may be desirable to host country foreign nationals. • Foreign national/UW employee helps bind the foreign-based program with the UW. • Hiring local citizens may advance program goals such as building a sustainable administrative infrastructure in the host country. 		<ul style="list-style-type: none"> • If the UW program is not in compliance with host country employment and tax laws, it may be subject to fines and penalties. • It can be complicated to correctly administer a human resources program and to remit the right amount of deductions in a foreign country. • Cost of host country legal counsel must be factored into budget. 	

HUMAN RESOURCES CONTINUED

INTERNATIONAL HR: STAFFING OPTIONS FOR UW PROGRAMS OPERATING IN FOREIGN LOCATIONS

Staffing Option for UW Program That Has Appropriate Legal Presence in Host Country	Foreign National's Employer	How Foreign National is Paid	How Host Country Income & Employment Taxes Are Paid
5. Employ foreign national as a UW employee.	University of Washington	UW Payroll pays employee by wire or check.	UW department must work with UW Payroll and UW Tax Office to withhold and pay over host country income and employment taxes.
Advantages of This Option		Disadvantages of This Option	
<ul style="list-style-type: none"> • Provides benefit of being a UW employee which may be desirable to host country foreign nationals. • Foreign national/UW employee helps bind the foreign-based program with the UW. • Hiring local citizens may advance program goals such as building a sustainable administrative infrastructure in the host country. 		<ul style="list-style-type: none"> • Host country consultation is required to understand the employment and tax laws. • Generally, this is not a feasible option for a short-term program. • Mandatory benefits package for UW employees may have limited applicability for citizens of a foreign country. • Host country employment laws may dictate a level of benefits beyond what the UW program is able to pay. • Employee may be subject to multiple sets of employment laws: those of the host country and the UW. 	

HUMAN RESOURCES CONTINUED**Hiring Classifications**

These are provided to define the nature of employment relationships with individuals in foreign countries. This section is intended to cover guidance for hiring local and temporary employees only.

A. Local-hire employees are citizens or permanent residents of the country where the position is based. Local-hire staff fall into one of the following categories:

1. Full time: an employee who works a standard work week (40 hours a week) on a regular basis in accordance with local standards or local labor laws.
2. Part time: an employee who works less than a standard work week on a regular or irregular basis. Employee benefits may apply on a pro-rated basis or depending on the service time and mutual agreement at the time of employment.

B. Expatriates and third-country nationals (TCNs) are generally hired and paid out of the home country and are assigned to work at a foreign location. For U. S. institutions, expatriates refer to American citizens and permanent residents working for a period of time outside the United States. Third-country nationals are defined as employees who are not a citizen of the home or host country. Expatriates and TCNs are typically governed by human resources policies of the home country.

C. Temporary employees (also known as casual employees) are individuals hired for a specific and limited period, often on an as-needed basis. They may be either home-country hires or local hires. These individuals are typically not entitled to all the benefits provided to regular staff. Whatever benefits are provided to them must be stated explicitly in the individuals' hire letters. Temporary employees are often hired for one of the following reasons:

- To replace an employee who is on vacation, leave or another short-term absence.
- To assist during peak work periods or with special projects.
- To fill a regular staff vacancy while recruiting a replacement permanent hire.

Casual employees are distinct from consultants in that they do not necessarily provide specialized services, and they may fill defined staff positions and supervise other staff members. Schools should provide the employee with a temporary employment letter that clearly specifies the nature of his or her employment, including his or her status and length of assignment. In the case of locally hired temporary employees, a school should review local labor law to determine the length of employment before the casual employee becomes a regular employee and entitled to all benefits.

D. A consultant or independent contractor is an individual retained by a project or activity for his or her specialized technical, program, or administrative expertise to work on a fee-for-service basis. Consultants are hired on a daily basis for a specific task and specific duration. For legal reasons they must not be confused with staff-for example, they must not be charged with performing duties within an established job classification, and they may not supervise staff. The terms of the consultancy should be defined in a consulting agreement in accordance with the guidelines established by the local country. Consultants are not entitled to benefits.

Recommended steps to take:

- Work with legal counsel to draft locally compliant employment contracts for all host-country employees as discussed in the "Introduction" section.
- Ensure local hiring is in compliance with local laws governing appropriate interview questions (e.g., prohibitions against questions concerning an individual's race, religion, tribal affiliation, or age).
- Know that it is often good practice to perform reference or background checks on candidates.

HUMAN RESOURCES CONTINUED

- Local salaries and benefits should be determined based on local market conditions, benefits regulation, and socially expected norms. Offering salaries and benefits of the home country to locally hired employees can cost the institution and project significantly more, and it may also not be a compliant practice. Offers to local hires also are typically made in the local currency of the host country. Local labor law may require payment of overtime in certain circumstances or for certain positions. All overtime should be accurately recorded and considered taxable income. Some countries also don't differentiate between part-time and full-time employees for certain benefits.
- It may be necessary to engage a local hiring firm to assist in the recruiting process by advising on the most appropriate local publications to advertise job openings, identify and screen candidates, and perform local employment services.

Work Permits

A work permit is a generic term for a legal authorization which allows a person to take employment in a country where he/she does not hold citizenship. Each country has its own laws regarding when a work permit is required and how it is to be obtained. Most often this type of permit must be applied for in the foreign country. Check with governmental websites for information about the laws in a particular country.

Host Country Employment and Social Taxes

The UW intends to be in compliance with all relevant host country laws regarding employment-related income and social security taxes, where the university has an established legal presence. Some countries have a totalization agreement with the U.S. government that exempts U.S. citizens who work in the host country from local social security tax requirements for a limited period of time. Consult the UW Tax Director on the UW Global Single Points of Contact list for more information about this policy and any impact it may have on the activity's budget.

FOREIGN PROFESSIONAL LICENSING REQUIREMENTS

Determine if there are licensing requirements in the host country (e.g., health care provider, engineer, psychologist, architect, etc.) that would apply to a UW employee working on a project in that country.

WORKING ABROAD**Working at a Foreign Location for an Extended Period of Time**

UW employees who expect to work abroad for an extended period are advised to research potential health and security risks posed at the foreign site prior to departure. These risks can include:

- Unsafe food and/or water conditions
- Local means of transportation (e.g., taxis) to avoid
- Roads or regional routes that may have a high security risk
- Particular areas of major cities to avoid

Employees who expect to work and stay in a foreign-based hotel for an extended period of time are advised to carefully evaluate accommodations.

HUMAN RESOURCES CONTINUED**HEALTH, SAFETY AND SECURITY**

All UW students, faculty and staff traveling outside the U.S. should think ahead about health, safety and security. UW Global Travelers outlines health, safety and security resources and requirements for all UW student and employee travelers.

COVERED BENEFITS FOR UW EMPLOYEES

UW faculty, staff and student employees are covered by their UW insurance while traveling abroad on university business. "Abroad" is defined as any location outside the U.S., its territories or possessions, or Puerto Rico. In addition, coverage extends to personal travel for up to two weeks when it is connected with university business. Assistance for medical, security, personal, travel and legal emergencies is available through the travel assistance company, On Call International. See the chart, UW Insurance While Traveling Abroad, for more information.

Post-doctoral students who are paid on a stipend aren't eligible for university travel assistance benefits unless they are GAIP-eligible. For more information on GAIP (Graduate Appointee Insurance Program), see the site in Benefits & Work/Life, Graduate Appointee Insurance Program home page.

INTERNATIONAL EMERGENCY ASSISTANCE

See the Office of Global Affairs website for help managing an international emergency for UW faculty, staff or students who are traveling abroad on university-related business.

REGISTER EMPLOYEES WHO WORK ABROAD

It is important for insurance purposes that the Risk Services office have a complete list of employees who work on university business outside the U.S. Please use the UW Employee Abroad Reporting Form to register. The form can be returned to Risk Manager at Box 351276 or e-mailed to Carolyn Wenzl at carolwen@uw.edu.

PRO STAFF INTERNATIONAL JOB CODES

Pro staff international job codes can be used for international or expatriate hires who are stationed or function primarily outside of the U.S. In order to accommodate widely varied rates of pay in foreign locations, these job codes have a grade of X and do not have a market salary range. The UW Hiring Process Guide can be found at the UW HR website. Contact the International HR Specialist on the Global Single Points of Contact list for assistance.

CONDUCT FOR UW EMPLOYEES AT FOREIGN WORK SITES

Employment laws vary widely from country to country. However, certain UW policies and expectations must be implemented and followed in any international location where UW employees are working, including but not limited to:

- Conflict of Interest
- Use of State Resources
- Workplace Violence & Workplace-related Domestic Violence
- Disability Accommodation
- Non-discrimination & Harassment
- A work environment in which employees are not alcohol or drug impaired
- Access to make a whistleblower report

HUMAN RESOURCES CONTINUED

HR issues such as corrective action, accommodation, layoffs and dismissal are handled for UW employees abroad on the same basis as they are for UW employees who are U.S.-based. Consult the International HR specialist on the UW Global Single Points of Contact list for further consultation.

International Relocation Benefits

Faculty and staff, whose job location will be at a foreign site for 12 months or longer, are eligible for international relocation benefits, consistent with funding availability.

If a department wants to offer an amount higher than the recommended guidelines or a benefit that is not listed on the chart, contact the UW International HR Specialist on the Global Single Points of Contact list for more information.

The following international relocation benefits are recommended as a minimum to provide an employee via grant funds or by prior approval from the department.

- Work permit, if required at the foreign site
- Visa, if required for entry
- Pre-travel health consultation
- Employee's immunizations required for entry to the host country
- Economy-class airfare for the employee from the employee's home of record to the foreign site of employment to start the assignment
- Economy-class airfare for the employee from UW foreign site of employment to employee's home of record at the end of the assignment

Some international relocation benefits are taxable, and some, such as moving assistance, can be taxable depending on how the benefit is administered. Refer to the chart, UW International Relocation Benefits (pgs. 66-70), for the taxable status of specific benefits.

The international relocation benefits which are offered to faculty or staff relocating abroad should be documented in an employee agreement. This agreement should be signed by both the employee and a representative of the department. Consult with UW International HR Specialist on the Global Single Points of Contact list for assistance in preparing the standard UW International Relocation Benefits Agreement.

RELOCATION INCENTIVE

UW faculty or staff who must relocate to another geographic location (either in the U.S. or internationally) as part of their university employment are eligible to receive a lump sum relocation incentive payment.

This payment:

- Can be up to 25% of the employee's annual salary;
- Must be made from the department's existing resources;
- If in excess of 25% of the employee's annual salary requires advance approval from the provost or the vice president for human resources.

See the [Lump Sum Relocation Incentive Payment](#) website for more information.

HUMAN RESOURCES CONTINUED**ADMINISTERING INTERNATIONAL RELOCATION BENEFITS**

There are three methods for how a department can administer international relocation benefits:

1. As part of the employee's regular paycheck.
2. As a UW check, either in advance of the expenditure, or after, with receipts.
3. By the department using standard UW financial procedures such as a CTA card, wire transfer or purchase order.

1. As part of the employee's regular paycheck: The international relocation benefit is paid through the "APF" (Allowance Payment Foreign) earn type. The department sets up the APF in OPUS. There are no restrictions on the number of APFs that can be created for an employee. Once the APF is set up, the benefit amount will be automatically added to the employee's paycheck until the department deletes it. The benefit will be taxed at the same rate as the employee's compensation. Recurring expenses, such as rent and utilities, are good candidates for payment using the APF earn-type. An advantage to administering international relocation benefits through the APF earn-type is that the appropriate taxes are taken from each pay cycle. This method, however, relies on the employee following through to make payments negotiated in the International Relocation Benefit Agreement.

2. As a UW check: either in advance of the expenditure, or after, with receipts. This method works best for one-time expenses, like international moves. If the employee does not want to be out-of-pocket or use the Washington state contract for the move, a UW check amount up to the benefit guideline can be made available. Alternatively, the employee can be reimbursed, with receipts, after the expenditure. Departments should follow UW check request procedure. There are tax implications to receiving a check in advance of the expenditure but if the employee needs the funds, this method may be the best option. Note, a UW check cannot be issued in advance of the actual hire date.

3. By the department using standard UW financial procedures such as a CTA card, wire transfer or PO. For one-time expenses (e.g., plane ticket) or large dollar benefits (e.g., school tuition for a dependent), the department is advised to use UW financial procedures to make the payment. By making the payments directly, the department maintains control over the administration of the benefit. The disadvantage is that the department must be aware of the taxable status of benefits which it pays and report the dollar value of such benefits to the UW Payroll Office.

Refer to the chart, UW International Relocation Benefits (pgs. 66-70), for recommendations on the method to administer specific benefits. For questions about administering international relocation benefits, contact Payroll on the Global Single Points of Contact list.

LUMP SUM RELOCATION BENEFIT

When it is necessary to successfully recruit or retain a qualified candidate who will have to make a domiciliary move in order to accept an academic appointment or staff position, the administrative official with delegated authority may authorize lump sum relocation compensation in accordance with the provisions of Administrative Policy Statement (APS) 34.2. Relocation payments in excess of 25% of the employee's first year annual salary must be approved in advance by the Provost, or designee, for faculty and academic appointees, and by the Vice President for Human Resources, or designee, for staff appointments. This benefit may be offered in addition to benefits outlined in the chart, UW International Relocation Benefits (pgs. 66-70), consistent with funding availability.

HUMAN RESOURCES CONTINUED

GUIDELINES FOR UW INTERNATIONAL RELOCATION BENEFITS

July 2013

INTERNATIONAL RELOCATION BENEFITS	RECOMMENDED METHOD FOR ADMINISTERING THE BENEFIT	TAXABLE BENEFIT?
Pre-Travel Preparation		
1. Work permit	Department applies for permit and pays fees	NO
2. Visa for Employee	Department applies for visa and pays fees	NO
3. Visa for Employee’s family	Reimbursed with a receipt	YES
4. Pre-travel health consultation for employee	Reimbursed with a receipt	NO
5. Required immunizations for employee	Reimbursed with a receipt	NO
6. Pre-travel health consultation for employee’s family	Reimbursed with a receipt	YES
7. Required immunizations for employee’s family	Reimbursed with a receipt	YES
8. Tax advice with an external consultant selected by employee, up to \$500	Reimbursed with a receipt	YES
Managing Household Property		
9. Storage at home of record, up to \$120 a month, for the duration of the foreign assignment.	Pay through UW Payroll as an Allowance Payment Foreign (APF) earn type	YES
10. Assistance with moving expenses up to the following amounts to a post abroad: Employee \$5,000 Employee + 1 \$6,500 Employee + 2 \$8,000 Employee + 3 \$9,500 There are three options:		
1. Shipping costs are prepaid through the UW contract up to the stated amount above.	Department works with UW Purchasing to open a PO	NO

HUMAN RESOURCES CONTINUED**GUIDELINES FOR UW INTERNATIONAL RELOCATION BENEFITS**

INTERNATIONAL RELOCATION BENEFITS	RECOMMENDED METHOD FOR ADMINISTERING THE BENEFIT	TAXABLE BENEFIT?
2. Reimbursement with receipts up to the stated amount above.	Reimbursed with a receipt	NO
3. Lump sum payment up to the stated amount above.	Paid by UW check to employee in advance	YES
Arrival at Post		
11. Economy-class airfare for employee from employee's home of record to UW foreign post of employment.	Department purchases the ticket	NO
12. Economy-class airfare for employee's family from employee's home of record to UW foreign post of employment.	Department purchases the ticket	NO
13. Temporary lodging up to U.S. Government rate for the foreign location—up to 30 calendar days upon arrival onsite.	Reimbursed with receipts	YES (1st night is not taxable)
14. Per diem up to U.S. Government rate for the foreign location—up to 30 calendar days.	Reimbursed with receipts	YES
15. Up to 40 hours paid leave to obtain housing, evaluate schools and settle in.	(No cost)	
Housing & Utilities Supplement		
16. Housing supplement pegged to a price range for rent, as determined by an independent third-party selected by the UW.	Pay through UW Payroll as an APF earn type	YES
17. Utilities supplement-average costs for utilities for employee's family as reported by an independent third-party selected by the UW.	Pay through UW Payroll as an APF earn type	YES

HUMAN RESOURCES CONTINUED

GUIDELINES FOR UW INTERNATIONAL RELOCATION BENEFITS

INTERNATIONAL RELOCATION BENEFITS	RECOMMENDED METHOD FOR ADMINISTERING THE BENEFIT	TAXABLE BENEFIT?
Host Country Health Insurance		
18. In addition to the health benefits provided by the UW, the cost of premiums for host country health insurance, if available.	Dept. should consult with UW HR & Benefits Offices about how to buy host country health insurance	NO
K-12 Education		
19. Actual costs for tuition, books required fees and uniforms up to \$15,000 per child per year, not to exceed U.S. Department of State standards for the location. Maximum family benefit is \$30,000 annually.	Employee's department should make the payments directly to the school through a wire transfer	YES
Home Leave (Annually after 12 months)		
20. Home leave for employee--After first 12 months at post, economy roundtrip for employee to home of record, or equivalent costs to another destination.	Department purchases the ticket	YES
21. Home leave for family--After first 12 months at post, economy roundtrip for employee's family to home of record, or equivalent costs to another destination.	Department purchases the ticket	YES
Emergencies		
22. Up to \$5,000 per household per year to cover costs of roundtrip economy airfare to employee's home of record (or equivalent) to attend to acute health crisis or death in employee's immediate family (immediate family as defined by the UW).	Department purchases the ticket	YES
23. Evacuation assistance for the employee and family to the nearest suitable destination for safety or medical treatment.	Paid benefit by the UW	
Repatriation		

HUMAN RESOURCES CONTINUED

GUIDELINES FOR UW INTERNATIONAL RELOCATION BENEFITS

INTERNATIONAL RELOCATION BENEFITS	RECOMMENDED METHOD FOR ADMINISTERING THE BENEFIT	TAXABLE BENEFIT?								
24. Economy class airfare for employee to employee's home of record at the end of the posting.	Department purchases the ticket	NO								
25. Economy class airfare for employee's family to employee's home of record at the end of the posting.	Department purchases the ticket	NO								
26. Assistance with moving expenses up to the following amounts to the employee's home of record: <table border="0" data-bbox="227 861 592 1060"> <tr> <td>Employee</td> <td>\$5,000</td> </tr> <tr> <td>Employee + 1</td> <td>\$6,500</td> </tr> <tr> <td>Employee + 2</td> <td>\$8,000</td> </tr> <tr> <td>Employee + 3</td> <td>\$9,500</td> </tr> </table> <p>There are three options:</p>	Employee	\$5,000	Employee + 1	\$6,500	Employee + 2	\$8,000	Employee + 3	\$9,500		
Employee	\$5,000									
Employee + 1	\$6,500									
Employee + 2	\$8,000									
Employee + 3	\$9,500									
1. Shipping costs are prepaid through the UW contract up to the stated amount .	Department works with UW Purchasing to open a PO	NO								
2. Reimbursement with receipts up to the stated amount.	Reimbursed with a receipt	NO								
3. Lump sum payment up to the stated amount.	Paid by UW check to employee	YES								

PURCHASING & PAYMENTS

→ HOW TO BUY GOODS AND PURCHASE SERVICES

Allowable costs and vendors

Equipment inventory

Insurance

Necessary permits or licenses

Paying vendors

Shipping

Transactions on behalf of the institution

Value Added Tax

→ HOW TO PAY FOR INTERNATIONAL ACTIVITIES

Accessing cash at a foreign site

Field Advances

International banking

→ LEASING, PURCHASING OR INSURING FACILITIES

→ TECHNOLOGY & COMMUNICATIONS

Information Technology

In-country technical support

Communications



PURCHASING & PAYMENTS CONTINUED**HOW TO BUY GOODS AND PURCHASE SERVICES**

Those purchasing goods and services abroad should comply with institutional purchasing policies and procedures, U.S. government restrictions (such as economic embargoes and export controls), and any fund restrictions (e.g., donor imposed). The program director or designee should ensure that only authorized individuals enter into contracts and approve purchases on behalf of the institution. The authority to enter into such transactions should be established in the institution's transaction authority policy or similar policy, which should indicate specific individuals and/or roles with the authority to enter into transactions based on dollar thresholds and other considerations such as contract length. In some cases, the authority to purchase and enter into contracts will reside with administrators in the host country. In other cases-such as those involving high-dollar transactions-authority will reside with home-country authorities.

When making purchases abroad, consider:

- How the goods or materials will be transported either to the U.S. or between foreign sites
- Methods of payment
- Currency conversion
- Transacting in a foreign language
- Export controls

PURCHASING & PAYMENTS CONTINUED

How to Buy Goods and Purchased Services for International Activities October 2013

SOLICITATION PROCESS	PROCESS FOR PURCHASES MADE IN US FOR USE AT FOREIGN SITE OR PURCHASED AT FOREIGN SITE	WHO HAS SIGNING AUTHORITY	HOW TO PAY FOR THE PURCHASE	MAXIMUM PURCHASE LEVEL ¹	
				Goods and Purchased Services	Information Technology
Direct Buy	<ul style="list-style-type: none"> No quotes or bids are required. Departments may place orders with suppliers of choice within the direct buy limits without prior approval of UW Purchasing Services. Some exceptions apply about what can be purchased. 	Department or foreign-based UW employee	Bank card: ProCard Personal credit card Cash UW Check Wire Transfer (from UW AP)	Up to \$10,000 USD	Up to \$10,000 USD
Informal Competition	<p>Two-step Process:</p> <ol style="list-style-type: none"> Dept or foreign-based UW employee gets quotes (minimum of three is preferred, if possible). Quotes are forwarded to UW Purchasing Services. UW Purchasing buyer, in consultation with the dept and/or foreign-based UW employee, will select a vendor and execute the needed documents. 	UW International Contracts Specialist, UW Purchasing	UW Check Wire Transfer (from UW AP)	\$10,000 – up to \$100,000 USD	\$10,000 – up to \$100,000 USD
Formal Competition	<p>Three-step Process:</p> <ol style="list-style-type: none"> Dept or foreign-based UW employee creates scope of work. UW Purchasing advertises the competition. UW Purchasing coordinates evaluation team will select the winning bid.² 	UW International Contracts Specialist, UW Purchasing	UW Check Wire Transfer (from UW AP)	\$100,000 USD and up	\$100,000 USD and up

¹For purchases made in a foreign country, convert the local currency to USD at the time of purchase to determine the maximum purchase level

²Note, cost is not the only factor in selecting a supplier. Other factors can be considered.

PURCHASING & PAYMENTS CONTINUED**Allowable costs and vendors**

Work with program director or designee, legal counsel and research compliance to comply with institutional policies, U.S. government regulations, and fund terms related to allowable costs and vendors including:

Capital equipment:

- May require approval of home-country institutional authority.
- May require approval from funding agency.
- Don't pay for a single piece of equipment with funds from multiple donors as conflicts may arise.
- Work with reporting and compliance to properly document capital equipment in host country in accordance with U.S. GAAP and host-country GAAP.
- Request and retain bids as described below in this subsection.

Vehicles:

- If U.S. government funding is used, you may be required to purchase U.S.-made vehicles, unless documented extenuating circumstances are approved.
- Follow procedures as you would for capital equipment.

Drugs/pharmaceuticals

"Buy America Act" (law requiring U.S. government to prefer U.S.-made products in its purchases).

Know that travel purchases must comply with the "Fly America Act." (requires use of U.S. flag airlines when using federal funds)

Comply with any vendor debarment restrictions on the General Services Administration's (GSA) Excluded Parties List System which reads: "A list of individuals and firms excluded by federal government agencies from receiving federal contracts or federally approved subcontracts and from certain types of federal financial and non-financial assistance and benefits."

Equipment Inventory

Equipment purchased and used at a foreign site must be tagged and inventoried consistent with UW policies and procedures. For more information, see the Equipment Inventory Office website.

Insurance

Consult the Risk Services website for information on equipment insurance and whether there are host country requirements that will apply to any aspect of this activity.

Per UW policy, only the UW Risk Services office may purchase or authorize the purchase of insurance. Contact the Director of Risk Financing, UW Risk Management, on the UW Global Single Points of Contact list for more information regarding insurance in international settings.

PURCHASING & PAYMENTS CONTINUED**Necessary permits or licenses**

Work with program director or designee and legal counsel to obtain any necessary permits or licenses when purchasing or shipping certain goods, including any export licenses required by the State Department for the following materials (not an exhaustive list):

- Radioactive materials and hazardous materials
- Drugs/pharmaceuticals
- Technical data on laptops and PDAs may be subject to export controls

Compliance with customs

Consider hiring a vendor to help with brokering customs in certain host countries.

- Work with program director or designee and finance offices to comply with any Office of Foreign Assets Control (OFAC) economic sanctions, including sanctions on countries and Specially Designated Nationals (SDNs).
- Work with program director or designee, finance offices, and host-country legal counsel to comply with the Foreign Corrupt Practices Act (FCPA), particularly its anti-bribery provisions. Consult host-country legal counsel prior to making a payment if in doubt about compliance with FCPA.
- Work with program director or designee and research compliance to ensure that all purchase orders are subject to a bidding process in accordance with institutional policies, U.S. government regulations, and fund terms:
 - Bids from host-country contractors may require translation by an accredited translator.
 - Keep all bids on file in accordance with institutional record-retention policies.
 - Be aware that low-dollar purchases are typically not subject to a bidding process.
 - Don't split purchases to avoid transaction or bidding thresholds.
 - Comply with any home- or host-country or sponsored funding vendor-diversity requirements.
- Work with program director or designee to ensure that all purchases and contracts are properly documented and kept on file by home- and host-country finance offices in accordance with institutional record-retention policies.
- Work with program director or designee, reporting and compliance, and research compliance to ensure that host-country offices maintain up-to-date inventories of leased and purchased equipment in accordance with U.S. and host-country GAAP:
 - Comply with institutional policies regarding capital equipment.
 - Know that you will need inventories in the event of insurance claims.
 - Maintain inventories in accordance with sponsored funding terms.

Paying vendors

Work with program director or designee and legal counsel, finance offices and risk management to comply with home- and host-country regulations regarding vendor payment:

- Minimize losses from currency conversion.
- Know that cash amounts coming into the host-country from the United States may be limited.
- Comply with home- and host-country bank regulations when wiring money.
- Pay from home-country bank accounts whenever possible to minimize the number of transactions and reduce the need to replenish host-country bank accounts.

PURCHASING & PAYMENTS CONTINUED**Shipping**

Determine where equipment needed for this project will be purchased and factor in additional shipping charges.

Options include:

- Buying in the U.S. and shipping to the foreign project site
- Buying in a different foreign country and shipping to the foreign project site
- Buying in the country where the project will be done

Typically, purchasing equipment in the host country is the most cost effective approach. The following charges will likely be assessed against equipment brought into the foreign location: taxes, customs duty, clearing charges, storage at the port of entry and transportation charge from the port of entry to the final in-country destination.

Shipping items out of the U.S. from the UW requires additional review and consideration. The University does not have a centralized shipping center for international or domestic shipments. Each department must determine the best practice and method related to the logistics in moving items, freight and cargo to the desired end-use location. See Export Compliance: UW Shipping Guide on the Office of Sponsored Programs website for more information.

Transactions on behalf of the institution

Work with program director or designee, legal counsel and risk management to ensure that only authorized individuals enter into transactions on behalf of the institution:

- Comply with existing institutional policies regarding dollar thresholds and similar considerations such as contract length.
- Be aware that high-dollar purchases and/or long-term contracts may have to be signed by home-country authorities as well as host-country authorities.
- Ensure that host-country program director or designee and others involved in the procurement process are properly trained to enter into contracts and subcontracts.
- Define in writing what constitutes a vendor and what constitutes a subcontractor, including the differences between the two.
- Ensure that high-dollar and long-term contracts are approved by home- and host-country legal counsel and home-country procurement office.
- Comply with fund terms when entering into contracts if paying with sponsored funds.
- Draft a code of ethics regarding purchasing, require that those involved in purchasing and approving sign the document, and retain copies in home and host country.
- Maintain an up-to-date list of individuals authorized to enter into transactions, including thresholds

Value Added Tax

Value Added Tax (VAT) is a consumption tax levied on goods and services in many countries. Each country has its own policy regarding whether VAT is charged, and if so, whether and how it can be reclaimed. For example, VAT rates in the European Union countries range from 3.5% to 25% depending on the country and the item purchased. Some countries charge VAT on rent and associated costs like cleaning, gardening and landscaping. VAT recovery can be a lengthy

PURCHASING & PAYMENTS CONTINUED

process and it may take up to 12 months to receive a refund. VAT cannot be included as a direct charge in a federal grant for an international project. Departments are advised to explore processes to either waive or recover VAT. If exemption or recovery is not feasible, unallowable VAT should be transferred to an appropriate non-federal funding source.

HOW TO PAY FOR INTERNATIONAL ACTIVITIES

Accessing Cash At A Foreign Site

There are four options for accessing cash from a field advance at a foreign site:

1. Advance is deposited in personal U.S. bank account and cash is withdrawn at foreign ATM.
2. Advance is deposited in personal U.S. bank account and cash is withdrawn and carried abroad on person.
3. Advance is deposited in foreign bank account (personal or UW) and cash is withdrawn at foreign ATM.
4. Advance is deposited in foreign bank account (personal or UW) and cash is withdrawn at foreign bank during business hours using a withdrawal slip.

If cash will be carried into a foreign location, find out how much cash can be carried in. If \$10,000 or more in cash is being carried into or out of the U.S., ensure that the proper documentation is in place.

Field Advances

A field advance is, in essence, a loan from the University of Washington general funds made to an individual to provide a temporary source of funds for conducting official UW business that cannot be paid for using traditional methods (i.e. purchase orders, check requests, UW Travel/Procurement credit cards).

The field advance:

- May be for any amount of money as long as the department administrator or designee has authorized the request.
- May be issued as a check or wire transfer.
- Cannot be issued for more than a six-month period. If funds are needed for a longer period, an additional advance may be requested near the end date of an outstanding advance.
- Must be reconciled within 30 days after the end of the field advance period.

International Banking

If a foreign bank account will be needed, review the procedures for opening one. Determine in advance, if any of the following will be concerns:

- Do host country laws prohibit repatriating unspent funds when the account is closed?
- Does a non-citizen of the host country have to report the bank account to local authorities?
- Will the account be taxed by local authorities in the host country?

PURCHASING & PAYMENTS CONTINUED

How to Pay for International Activities—Payroll, Purchasing, Services and Travel October 2013

	PAY SALARIES FOR UW EMPLOYEES WHO WORK ABROAD	PAY FOREIGN VENDOR FOR GOODS & SERVICES FOR USE ABROAD	PAY INDEPENDENT CONTRACTOR FOR SERVICES PERFORMED ABROAD	INTERNATIONAL TRAVEL – FOR INDIVIDUALS		
				Pay for international flight	Pay for international lodging	Pay for meals while abroad (reimbursed based on per diem rates)
Bank Cards CTA card*	NA	NA	NA	YES	NA ¹	NA
Personal credit card	NA	YES	NA	NA ²	YES	YES
ProCard	NA	YES	YES	NA	NA ³	NA ³
UW Travel card	NA	NA	NA	YES	YES	YES
Cash (Personal funds or cash converted from per diem or field advance)	NA	YES (not a preferred option)	YES (not a preferred option)	NA ²	YES (not a preferred option)	YES (not a preferred option)
Direct Deposit	YES	NA	NA	NA	NA	NA
UW Check	YES	YES ⁴	YES ⁴	NA	NA ⁵	NA ⁵
Wire Transfer	NA ⁶	YES	YES	NA	NA ⁵	NA ⁵

NA = not available as a payment method

- * Note that the CTA card can also be used to pay for bus, rail and boat tickets. It can also be used for flights and lodging for non-UW individuals traveling for business purposes, if allowed by the grant.
- 1 There are two exceptions when the CTA card can be used to pay for international group lodging—for UW employees when five or more rooms are booked and for student groups (undergrad and graduate) of any size. Note, however, that international hotels usually require an actual card to be presented for payment.
- 2 Washington State rules require that airline tickets must be purchased with either a UW travel card or a CTA card.
- 3 If the cardholder is hosting an event abroad, the ProCard can be used for lodging and meals (per diem applies).
- 4 It may be problematic for a foreign vendor or independent contractor to cash a UW check.
- 5 This method can be used if lodging or food for a group event (e.g., conference) was secured through a purchase order.
- 6 Contact UW Payroll Office. Wire transfers are used in limited circumstances.

PURCHASING & PAYMENTS CONTINUED

HOW TO PAY FOR INTERNATIONAL ACTIVITIES—PAYROLL, PURCHASING, SERVICES AND TRAVEL CONTINUED

Direct Deposit

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept/UW	UW Office					
<p>Direct deposit to employee's U.S. personal bank account</p>	<p>Employee signs up for direct deposit through Employee Self-Service website.</p>	<p>UW Payroll Office answers questions about direct deposit.</p>	<p>No cost</p>	<p>No limit on amount of direct deposit</p>	<p>Direct deposit for foreign-based employee follows same process as for Seattle-based employees</p>	<ul style="list-style-type: none"> Fastest way to receive UW paycheck No extra fee for dept to pay foreign-based employee U.S. banking system has customer protections 	<p>Requires foreign-based employee to have a U.S. bank account.</p>
<p>Direct deposit to employee's foreign personal bank account</p> <p>UW works with Travelex, an international finance company, to wire pay checks to foreign accounts.</p>	<p>Dept contacts UW Payroll and prwire@uw.edu for initial Travelex setup. Every pay period, dept emails prwire@uw.edu with the net amount of employee's paycheck to be wired.</p>	<p>UW Accounts Payable notifies Travelex of the amount to wire. Travelex wires amount to employee's foreign bank account.</p>	<p>\$25 wire fee per pay period which can be either charged to the departmental budget or deducted from the employee's paycheck</p>	<p>No limit on amount of direct deposit</p>	<p>Can take up to 10 business days for wires to be processed</p>	<ul style="list-style-type: none"> Only method to electronically pay a UW foreign-based employee who doesn't have a U.S. bank account. Faster payment than a check to pay a UW foreign-based employee. Employee may incur fewer banking charges and fees than if paid by UW check. 	<ul style="list-style-type: none"> This is a manual process which may result in delays if there's a slowdown at any step. Depending upon the country's banking regulations, foreign wires may be sent through multiple banks which may prolong how long it takes for the wire to be deposited in the employee's account. Cost of twice monthly wire fee.

PURCHASING & PAYMENTS CONTINUED

HOW TO PAY FOR INTERNATIONAL ACTIVITIES—PAYROLL, PURCHASING, SERVICES AND TRAVEL CONTINUED

UW Check

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept./UW	UW Office					
UW Check	Dept. initiates check request Dept indicates distribution method (pick-up vs. mail)	Financial Services processes the check request	No UW charge to produce check	No maximum dollar amount for check	Allow up to 4 business days for UW to process the check request. Once deposited, additional time may be needed to clear the check depending on the bank and the check amount.	<ul style="list-style-type: none"> No charge for check request processing. For services performed on campus, can present a check directly to the foreign visitor. 	<ul style="list-style-type: none"> Slowest of all methods for foreign payments. Can take up to 45 days for check to clear in a foreign bank account. Exchange rate from US dollars to local currency is lower for a check than for a wire transfer. Check can get lost or stolen before it's delivered to recipient. Generally not an advisable practice for paying foreign vendors.

PURCHASING & PAYMENTS CONTINUED

HOW TO PAY FOR INTERNATIONAL ACTIVITIES—PAYROLL, PURCHASING, SERVICES AND TRAVEL CONTINUED

Wire Transfer

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept./UW	UW Office					
Wire transfer to U.S. bank account	FOR A FIELD ADVANCE Dept. initiates request for wire transfer TO PAY A FOREIGN VENDOR Dept. incurs an expense to a foreign vendor	FOR A FIELD ADVANCE Field Advance Office wires the advance TO PAY A FOREIGN VENDOR Accounts Payable wires the payment	\$25 per wire	No limit to the amount that can be wired	Money can <i>usually</i> be accessed within 2 business days	<ul style="list-style-type: none"> Fastest method to get money into a U.S. account. Wire to a domestic account is a secure, transparent method of payment. Domestic account has protections of U.S. banking system. Bank statement is a reliable and consolidated record of banking transactions. Easy to return any unspent funds from an advance. 	<ul style="list-style-type: none"> Requires US bank account which may not be an option for a foreign vendor. Cost to dept of wire transfer.
Wire transfer to foreign bank account	FOR A FIELD ADVANCE Dept initiates request for wire transfer TO PAY A FOREIGN VENDOR Dept incurs an expense to a foreign vendor	FOR A FIELD ADVANCE Field Advance Office wires the advance TO PAY A FOREIGN VENDOR Accounts Payable wires the payment	\$25 per wire	No limit to the amount that can be wired	Money can <i>usually</i> be accessed in 2-5 business days from when the wire transfer request is approved. Transaction time may take longer depending on banking system and country that receives the wire.	<ul style="list-style-type: none"> Wire to a foreign account is a secure, transparent method of payment. May be only option to pay foreign vendor. 	<p>If wiring funds to a UW employee, foreign bank account must be opened prior to the money being wired.</p> <p>Foreign bank account doesn't have customer protections of U.S. banking system.</p> <p>If there's a mistake with the wire, it can be time consuming and difficult to resolve.</p> <p>Country laws may prohibit repatriating unspent funds from the foreign account either electronically or in cash.</p> <p>Cost to dept of wire transfer.</p>

PURCHASING & PAYMENTS CONTINUED

HOW TO PAY FOR INTERNATIONAL ACTIVITIES—PAYROLL, PURCHASING, SERVICES AND TRAVEL CONTINUED

Wire Transfer

Wire transfer to **foreign** bank account

RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
Dept/UW	UW Office					
<p><u>FOR A FIELD ADVANCE</u> Dept. initiates request for wire transfer</p> <p><u>TO PAY A FOREIGN VENDOR</u> Dept. incurs an expense to a foreign vendor</p>	<p><u>FOR A FIELD ADVANCE</u> Field Advance Office wires the advance</p> <p><u>TO PAY A FOREIGN VENDOR</u> Accounts Payable wires the payment</p>	\$25 per wire	No limit to the amount that can be wired	<p>Money can <u>usually</u> be accessed in 2-5 business days from when the wire transfer request is approved.</p> <p>Transaction time may take longer depending on banking system and country that receives the wire.</p>	<ul style="list-style-type: none"> Wire to a foreign account is a secure, transparent method of payment. May be only option to pay foreign vendor. 	<ul style="list-style-type: none"> If wiring funds to a UW employee, foreign bank account must be opened prior to the money being wired. Foreign bank account doesn't have customer protections of U.S. banking system. If there's a mistake with the wire, it can be time consuming and difficult to resolve. Country laws may prohibit repatriating unspent funds from the foreign account either electronically or in cash. Cost to dept of wire transfer.

PURCHASING & PAYMENTS CONTINUED**LEASING, PURCHASING OR INSURING FACILITIES**

When determining what space at a foreign site will be needed for a project (office, lab, clinical facility and/or guest house for UW project staff), there are several issues to consider. In addition to budgeting for rent, it may be necessary to budget for other expenses associated with the property such as utilities, alterations, tenant improvements, cleaning fee, furniture, grounds maintenance and security services/guard/night watch. Additionally, the following issues must be addressed:

- Compliance with university standards and local zoning laws and building codes (fire/safety)
- Mitigation of risk of seizure by the local government
- Engagement with local counsel, as needed
- Determination of the economic cost of the arrangement
- Determination of local property taxes
- Obtaining appropriate liability and property insurance coverage

Per UW policy, UW Real Estate (UWRE) is the only authorized unit that can sign a lease for space being used for university purposes or authorize signature under the UWorld corporate structure. Consult with UW Real Estate before commencing the process of looking for or identifying desired space. For additional information, faculty and administrators should also review [UWRE's leasing process](#).

The tools listed below have been developed by UW departments to assess safety and security in facilities in international settings, and are available for campus use:

- [Facilities Review Form](#)
- [Facilities Safety and Security Inspection Checklist](#)
- [Space Request Form](#)

PURCHASING & PAYMENTS CONTINUED
How to Access Cash Abroad from an Advance (Field Advance or Per Diem Travel Advance)

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept./UW	UW Office					
1. Advance is deposited in personal U.S. bank account; cash is withdrawn at foreign ATM	Dept. initiates request for advance. Advance is deposited in employee's personal U.S. bank account. Employee withdraws cash at foreign ATM.	Financial Services makes funds available for deposit to employee's personal U.S. bank account	If advance is wired, \$25 fee Additional transaction charges will be charged at foreign ATM	Check policies of the U.S. bank that has the account	Instant access to cash from foreign ATMs	<ul style="list-style-type: none"> • 24x7 availability at foreign ATMs. • Domestic bank account has protections of U.S. banking system. • Banking statement is a reliable and consolidated record of bank transactions. • Easy to return any unspent funds from an advance in U.S. personal bank account. 	Method is dependent on access to foreign ATM system. Foreign ATM system may have limits on the total daily withdrawal and number of transactions that are too restrictive for the custodian's purposes. Particular bank card being used may not be accepted by the foreign ATM system. Security concerns at ATM site. Dept/school is responsible for replenishing lost cash drawn as a field advance.
2. Advance is deposited in personal U.S. bank account; cash is withdrawn and carried abroad on person	Dept. initiates request for advance Advance is deposited in employee's personal U.S. bank account Employee withdraws cash Employee carries cash abroad	Financial Services makes funds available for deposit to US personal account	If advance is wired, \$25 fee	Must complete documentation to disclose \$10,000 or more when leaving U.S. Maximum amount that can be taken into another country is nation-specific.	Depending on the amount of the withdrawal, may be same day access. Large withdrawal may require advance notice to bank. Confirm with bank.	<ul style="list-style-type: none"> • May be only option if foreign banking system is unreliable, foreign bank won't accept a wire to a personal account or foreign ATMs aren't available. • Small denomination U.S. bills are generally accepted worldwide. 	Significant physical risk for UW employee when carrying cash. Country-specific limits on amount that can be brought in may be too low for foreign purposes. May be challenging to carry a significant number of small bills. Keeping a large amount of money secure abroad can be a high risk. If all of the cash is lost or stolen, it will be time consuming to re-initiate the advance process. Dept/school is responsible for replenishing lost cash drawn as a field advance.

PURCHASING & PAYMENTS CONTINUED

HOW TO ACCESS CASH ABROAD FROM AN ADVANCE (FIELD ADVANCE OR PER DIEM TRAVEL ADVANCE) CONTINUED

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept./UW	UW Office					
<p>3. Advance is deposited in foreign bank account (personal or UW); cash is withdrawn at foreign ATM</p>	<p>Employee creates foreign bank account Dept. initiates request for advance Employee withdraws cash at foreign ATM</p>	<p>UW Office Financial Services wires money to foreign account -OR- UW employee deposits UW check in foreign bank account</p>	<p>If advance is wired, \$25 fee Additional transaction charges will be charged at foreign ATM</p>	<p>Check policies of foreign bank</p>	<p>Instant access to cash from foreign ATMs</p>	<p>24x7 availability at foreign ATM</p>	<ul style="list-style-type: none"> • Must have a foreign bank account prior to the advance being deposited. • Foreign bank account doesn't have customer protections of U.S. banking system. • Method is dependent on access to foreign ATM system. • Foreign ATM system may have limits on the total daily withdrawal and number of transactions that are too restrictive for the custodian's purposes. • Dept./school is responsible for replenishing lost cash drawn as a field advance.

PURCHASING & PAYMENTS CONTINUED

HOW TO ACCESS CASH ABROAD FROM AN ADVANCE (FIELD ADVANCE OR PER DIEM TRAVEL ADVANCE) CONTINUED

METHOD	RESPONSIBILITIES		COST	MAXIMUM TRANSACTION LIMIT	TRANSACTION TIME	ADVANTAGES	DISADVANTAGES
	Dept./UW	UW Office					
<p>4. Advance is deposited in foreign bank account (personal or UW); cash is withdrawn at foreign bank during business hours using a withdrawal slip</p>	<p>Dept. initiates request for advance. Employee creates foreign bank account. Employee withdraws cash from foreign account at foreign bank. Some countries require that a person register with the tax authority after which he/she is given an identifying number (like a PIN) with which to open the account.</p>	<p>Financial Services wires money to foreign account -OR- UW employee deposits UW check in foreign bank account</p>	<p>If advance is wired, \$25 fee</p>	<p>Foreign bank or country may limit maximum dollar amount of withdrawal. Check bank and country regulations.</p>	<p>Depending on the amount of the withdrawal, may be same day access. Large withdrawal may require advance notice to bank. Confirm with bank.</p>	<ul style="list-style-type: none"> Method that generally allows the largest cash withdrawal per transaction. Most secure method to access cash abroad. Bank statement of withdrawals is a reliable and consolidated record of banking transactions. 	<ul style="list-style-type: none"> Must have a foreign bank account prior to the advance being deposited. Foreign bank account doesn't have customer protections of U.S. banking system. Banking hours and locations may not be convenient. Dept/school is responsible for replenishing lost cash drawn as a field advance.

PURCHASING & PAYMENTS CONTINUED**TECHNOLOGY & COMMUNICATIONS****Information Technology Needs**

Information technology requirements for an international activity should be considered in terms of the scale of operation, size of the staff and project timeline.

If access to electricity at the foreign site is not consistent, buy a power strip in-country. Additional precautions may be needed to signal the unexpected loss of power (e.g., an alarm on a piece of equipment). Back-up equipment (like a generator) may also be necessary.

Buying servers, workstations and printers in-country is recommended. This insures that devices are configured to meet local power standards and can make problem resolution and repairs less expensive and time consuming. Portable devices such as laptops, smartphones and software can be purchased in the U.S. or in-country, depending on need and pricing.

UW travelers who are taking a laptop should ensure that all patches and applications are up-to-date before departing. In addition, insurance for the laptop should be purchased before leaving the U.S.

RECOMMENDATIONS FOR IT & COMMUNICATIONS IN FOREIGN LOCATIONS

STAFF SIZE	LAPTOP	PRINTER	INTERNET ACCESS	NETWORK/ SERVER	NO. OF PHONE LINES
1	YES	YES	YES	NO	1
2-5	YES	1 Networked	Shared access (e.g., SMC router)	Network (server optional)	2-4 (2 for voice, 1 for Internet, 1 for FAX)
6-10	YES	1-2 Networked	Shared access (e.g., SMC router)	Server (e.g., Cobalt QUBE)	4-6 (3 for voice, 1-2 for Internet, 1 for FAX)

IN-COUNTRY TECHNICAL SUPPORT

Local technical support is recommended if project personnel will be heavy users of computer and communications equipment. Local IT support professionals:

- Are familiar with the local technology environment
- Understand the in-country IT infrastructure
- Have experience with local IT vendors
- Can provide timely and more cost effective technical problem resolution

PURCHASING & PAYMENTS CONTINUED**IT Support Scope of Work for Foreign Locations**

Below is a list of IT services you may need at your foreign location. Scope and task will vary depending on the size and complexity of the office.

File Server: enables file sharing among groups and individual office users, provides access to applications and data that must be shared by staff and can provide secure storage. The office network connects workstations to the Internet and each other.

SERVER SETUP

- Set up and configure local file server
- Install required server software
- Establish Active Directory user and computer accounts
- Enable file sharing
- Enable Dynamic Host Configuration Protocol
- Set up server remote access
- Set up back/restore process

OFFICE NETWORK

- Assist in the resolution of outstanding office network performance issues
- Assist in development and implementation of office firewall procedures

WORKSTATIONS

- Review current work station configurations and policies.
- Review workstation connection to peripherals
- Configure desktops to save files to the server

Ongoing end user support services:**SERVER**

- Maintain server operating system
- Maintain server security
- Monitor overall server functioning

END USERS

- End user training (hardware/software)
- Technical troubleshooting
- Applications support/development

WORKSTATIONS

- Support use of existing workstations
- Install software
- Conduct regular virus scans
- Assist with new hardware acquisition

PURCHASING & PAYMENTS CONTINUED**SAFEGUARD YOUR DATA**

- Create a full backup of your data before you go.
- Avoid carrying any sensitive data unless absolutely necessary. Consult with your IT personnel about tools to scan your system and find sensitive data so that it can be removed in advance of your trip. Many people are surprised to find that Social Security or credit card numbers have been saved somewhere on their system.
- Encrypt any sensitive data if it is essential that you take it with you.

Note: Encryption technology is subject to U.S. export controls. Certain data content that you maintain on your laptop may also be subject to U.S. export control laws. For example, users intending to travel to Cuba, Libya, North Korea, Syria, Sudan, Iran or Iraq must contact the Office of Research Compliance for assistance in determining whether an export license is required, and how to apply for one. Certain countries may inspect laptops and data upon entry, so you should be careful about proprietary, patentable, or sensitive information that may be stored on your device. If you have encrypted files, customs officials in some countries (including the U.S.) may require you to decrypt the files for inspection. If possible, you may wish to take an alternate, “clean” computer when traveling to avoid exposing sensitive data to inspection.

Communications

There are many useful tools to facilitate collaboration across distances and around the globe. UW-IT provides services and information to help you determine the best alternatives to suit your needs for voice, video conferencing, audio and video.

Plan for how data will be transmitted and how communication between project sites will be managed (e.g., phone calls, Skype, video conferencing, VOIP phones). Travelers should carry a personal phone that has international roaming and buy a second phone in-country for business purposes. Prepaid phone cards are widely available in foreign locations. The communication method and roaming charges may add additional costs that should be reflected in the budget.

TRAVEL & SAFETY

→ TRAVEL

Pre-departure Preparations

Air Travel

Fly America Act

Passports & Visas

Traveling Out of the Country with UW or Personal Equipment

→ SAFETY

International Emergency Assistance

Covered Benefits for UW Employees

Working at a Foreign Location for an Extended Period of Time

UW Student International Travel Requirements



TRAVEL GUIDANCE

Pre-departure Preparations

Determine if project personnel need a pre-departure health consultation. UW Hall Health schedules consultations in its Travel Clinic.

Identify any required immunizations for entry to this foreign location. Preventative medications and/or malaria prevention supplies may also be needed.

Air Travel

Travel can be a significant part of a budget for an international activity. Determine how many flights project personnel will take per year for the following travel:

- Project personnel in the U.S. travel to the project site
- Foreign-based project personnel at the foreign site travel to the U.S.
- Project personnel from either the U.S. or the foreign site travel to international sites for meetings/conferences/additional research

For air travel in excess of 14 hours, business class fare or a foreign layover directly en route to the final international destination for a brief rest period (not to exceed 24 hours) may be authorized, provided certain conditions apply. For more information, see the UW Travel Office website.

Fly America Act

The Fly America Act mandates the use of U.S. certified air carriers for federally funded international travel. For more information, see the UW travel website.

Passports & Visas

A new passport is generally not an allowable direct charge to a federal grant. However, if additional passport pages are required to accommodate travel for an international activity, this may be an allowable expense. Confirm in advance with UW travelers whether additional pages will be needed.

Find out if a visa is required for entry to the foreign location. If so, determine if it is necessary to have the visa before leaving the U.S. or if it can be purchased upon landing at the foreign airport. Also, verify whether foreign-based project staff need a visa to enter the U.S. or any other countries in which project-related work will take place.

The University has a contract with A Briggs for expedited passport and visa services (i.e., when a document is needed in less than 30 days). For service, go to the UW **A Briggs** website.

Traveling Out of the Country with UW or Personal Equipment

Faculty, students, or staff who are traveling out of the country with owned and/or personal equipment (such as carry-on or checked baggage), should be prepared to document the original purchase upon returning to the U.S. to avoid having to pay duty tax. If the traveler chooses not to bring documentation, the UW will not reimburse them if they are charged duty tax. For more information, see the Travel Office website.

SAFETY PRECAUTIONS

International Emergency Assistance

International emergency assistance is available to all University of Washington members overseas on university-related business or study abroad programs. An emergency is any situation which poses an immediate or potential risk to the safety, security, or health of UW students, faculty or staff abroad.

Before calling, take whatever actions are necessary to assure immediate safety.

EMERGENCY CONTACT PROCEDURES

Students

- Call the local emergency number in the country where you are located.
- Contact **HTH Travel Insurance** at 001-610-254-8771. (Students who received a waiver and purchased their own insurance should contact their individual insurance carrier.)
- Contact the International Emergency phone line at 001-206-632-0153 for further assistance.

UW Faculty and Staff

1. Call the local emergency number in the country where you are located.
2. Contact **OnCall International** at +1-603-328-1328 (Collect calls accepted). Travel cards for print available here.
3. Contact the International Emergency phone line at 001-206-632-0153 for further assistance.

UW Study Abroad Program Directors

1. Call the local emergency number in the country where you are located.
2. For student emergencies contact **HTH Travel Insurance** at 001-610-254-8771. (Students who receive a waiver and purchased their own insurance should contact their individual insurance carrier.)
3. For faculty and staff emergencies contact **OnCall International** at +1-603-328-1328 (Collect calls accepted). Travel cards for print available here.
4. Contact the International Emergency phone line at 001-206-632-0153 for further assistance.

Additional Guidance

The **International Emergency Phone Line** (001-206-632-0153) is answered 24 hours a day/7 days a week by the UW Police Department (UWPD). The UWPD operator will collect information about the emergency along with your contact information and forward the information to the Travel Security & Information Manager (TSIM) who will assist you.

Be prepared to provide as much of the following information as possible:

1. Your name
2. Return contact information
3. Country and program of study
4. Name(s) of persons involved
5. Description of emergency
6. Actions taken
7. Assistance needed

TRAVEL & SAFETY CONTINUED**What Constitutes an Emergency?**

An emergency is any situation which poses an immediate or potential risk to the safety, security, or health of University of Washington students, faculty or staff overseas on a UW sponsored activity. Situations that are an emergency include, but are not limited to:

- Major accident, injury, or illnesses
- Any hospitalization
- Natural disasters
- Terrorist events
- Civil unrest
- Victim of a violent crime or physical assault
- Arrest or detention
- Disappearance or missing person

Non-emergency assistance

If the incident is no longer an immediate or potential risk to someone's safety, security, or health then you can report the emergency by email or phone to the Global Emergency Manager during the next business day.

Phone: 206-616-7927

Email: travelemergency@uw.edu

UW Student International Travel Requirements

If an undergraduate student will receive academic credit for work at a foreign site, she or he is required to:

- Purchase international student health insurance before leaving the U.S. (Note: this requirement also applies to graduate students who will travel outside the U.S. for academic activities).
- Register travel plans in the UW's travel registry. Contact the UW Travel Security Manager on the UW Global Single Points of Contact list to register.
- Request a travel waiver if this project will take place in a country on the Department of State's Travel Warnings list.

The tools listed below have been developed by UW departments to support international safety and security, and are available for campus use:

- Safety Briefing Sheet—a template for listing safety information for a specific country. See Safety Briefing Sheet for Philippines for a completed example.
- Hotel Safety and Security Checklist

TRAVEL & SAFETY CONTINUED

PRE-DEPARTURE ADMINISTRATIVE CHECKLIST

NAME: _____

PURPOSE OF TRIP: _____

- | | | | |
|--|------------------------------|------------------------------|-------|
| Human Subjects training confirmed | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Emergency Contact Form returned | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Travel Manual sent | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Signed Student Pre-departure Checklist | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Signed Code of Conduct Form returned | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Signed Waiver of Liability returned | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Travel Insurance Card | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Emergency Numbers Wallet Card | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Passport valid for trip dates | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Visa obtained | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Safety Briefing Sheet for the Phillipines sent | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Signed Agreement Letter sent | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |
| Signed UW Student Contract | <input type="checkbox"/> YES | <input type="checkbox"/> N/A | _____ |

TRAVEL:

FINAL TRAVEL DATES: _____

COVERED COSTS:

- Rent/Hotel: YES NO if Y, up to \$ _____ /month via Field Advance Reimbursement
- Immunizations: YES NO Passport/Visa costs: YES NO
- Per Diem: YES NO Other: _____

PAYROLL:

YES NO

Payroll appointment title: _____ Appt includes tuition: YES NO

Notes: _____

TRAVEL & SAFETY CONTINUED

INSURANCE:

Comprehensive Medical: Uniform GAIP Other (specify) _____

Supplemental Medical Evacuation/Repatriation:

UW's international On Call policy* (provide card)

HTH (specify) Other (specify) _____

* If on UW payroll, covered automatically by On Call;
Do not need to contact Risk Services for coverage to begin when person overseas

Dependents? _____

Notes: _____

BUDGET(S):

EXPENDITURE	Y/N	COST \$\$	BUDGET #	%	NOTES (ie, dates, other sources of funding, etc.)
Stipend/Salary					
R/t ticket					
Rent/Hotel					
Other					(Cell minutes, Internet use, taxi, etc.)

Notes: _____

TRAVEL & SAFETY CONTINUED

STUDENT PRE-DEPARTURE CHECKLIST

Please print

NAME:

DATE OF DEPARTURE:

- Visited the Department of State travel website and reviewed the information posted for (COUNTRY)
- Registered with the Department of State through the Smart Traveler Enrollment Program (STEP): <https://step.state.gov/step/>
- Visited the CDC website Travelers Health and reviewed the information posted for (COUNTRY) including vaccinations: <http://wwwnc.cdc.gov/travel/>
- Attended a University of Washington Pre-Travel Preparation Orientation (if one is available)
Date attended: _____
- Enrolled in HTH International
- Read and signed the Code of Conduct
- Read and signed the Release and Waiver of Liability Form
- Obtained vaccinations and medications, or declined.
- Read and signed Student Contract
- Completed Emergency Contact Form
- Read Agreement Letter
- Read Safety Briefing sheet for (COUNTRY)
- Received Emergency Numbers Wallet Card
- Checked passport is valid for at least 6 months
- Checked with bank that personal ATM card will work in (COUNTRY)
- Informed bank of travel dates and countries
- Meeting with administrative staff to review details of trip, including funding available, costs covered, insurance coverage, and other international safety information
Date attended: _____
- I have completed all of the activities specified above.

SIGNATURE

DATE

AFTER ARRIVAL IN (COUNTRY):

- Purchase cell phone and provide phone number to UW admin staff and on-site supervisor.

I agree to complete the items listed above upon my arrival in (COUNTRY).

SIGNATURE

DATE

TRAVEL & SAFETY CONTINUED

EMERGENCY CONTACT INFORMATION/MEDICAL INFORMATION FORM

YOUR NAME:

Emergency Contact 1:

NAME:

RELATIONSHIP TO YOU:

ADDRESS

HOME:

WORK:

CELL:

PAGER:

EMAIL:

Emergency Contact 2:

NAME:

RELATIONSHIP TO YOU:

ADDRESS

HOME:

WORK:

CELL:

PAGER:

EMAIL:

TRAVEL & SAFETY CONTINUED

Please include any other relevant information here: _____

Permission for Medical Treatment *(this information remains confidential)*

I hereby give permission to the medical personnel selected by a member of the (UW Department) to secure medical evaluation and any treatment necessary to preserve life and bodily function unless exceptions are noted below:

Exceptions (if none, write none): _____

I am allergic to the following medications (if none, write none): _____

Other medical conditions about which those providing treatment should be aware (if none, write none):

SIGNATURE:

APPENDICES

Appendix 1: Determination of Nonresident Alien for Tax Purposes by Visa Type

Appendix 2: Comparison of Nonresident Alien vs. Resident Alien for Tax Purposes

Appendix 3: Tax Identification Numbers for Nonresident Aliens

Appendix 4: UW Insurance While Traveling Abroad On UW Business

Appendix 5: Inviting & Paying an Honorarium to a Foreign National

Appendix 6: Letter of Invitation (A, B, C)

APPENDIX 1

Determination of Nonresident Alien for Tax Purposes by Visa Type

VISA TYPE	NONRESIDENT ALIEN	RESIDENT ALIEN
F-1 & J-1 students	During first 5 calendar years in U.S. AND Doesn't pass the "green card" test	Beginning in 6th calendar year in U.S. OR Passes "green card" test
J-1 non-students (i.e. researchers, teachers)	During first 2 calendar years in U.S. AND Doesn't pass the "green card" test	Beginning in 3rd calendar year in U.S. OR Passes "green card" test
H-1B, TN, O-1, E-3	Until they pass the "substantial presence" test AND Doesn't pass the "green card" test	Once they've passed the "substantial presence" test OR Passes "green card" test
B-1, VWB, B-2, VWT	Until they pass the "substantial presence" test AND Doesn't pass the "green card" test	Once they've passed the "substantial presence" test OR Passes "green card" test

APPENDIX 2

Comparison of Nonresident Alien vs. Resident Alien for Tax Purposes

	NONRESIDENT ALIEN	RESIDENT ALIEN
Eligible	<ul style="list-style-type: none"> • Resident of country other than U.S. • Company organized under laws of foreign country 	<ul style="list-style-type: none"> • Permanent Resident (green card holder) • Meets “substantial presence test” • Company organized under U.S. law
Tax Treaty Available	<ul style="list-style-type: none"> • Yes - for some foreign nationals 	<ul style="list-style-type: none"> • No - limited exceptions for resident alien teachers
Tax Filing	<ul style="list-style-type: none"> • Taxed on U.S. source income only • Cannot file jointly with spouse • Only one personal exemption allowed – except Canada, Mexico or South Korea • No standard deduction – except India • Limitations to itemized deductions 	<ul style="list-style-type: none"> • Taxed on worldwide income • Can file jointly with spouse • Multiple personal exemptions allowed • Eligible for standard deduction • No limits on itemized deductions

APPENDIX 3

Tax Identification Numbers for Foreign Nationals

	SOCIAL SECURITY NUMBER (SSN)	INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)
Purpose	<ul style="list-style-type: none"> Requirement to be paid as a UW employee Claim tax treaty benefit File for a tax refund 	<ul style="list-style-type: none"> Requirement to: Claim tax treaty benefit File for a tax refund
Who's eligible to apply?	<ul style="list-style-type: none"> A foreign national who's authorized to work in the U.S., (i.e., F-1 and J-1 students, J-1 non-students, H-1B, O-1 and TN visa holders). Employment authorization cardholders 	<ul style="list-style-type: none"> A foreign national who isn't eligible for a SSN but who has a need for a tax identification number in order to claim a tax treaty benefit or for tax reporting purposes.
How to apply	<ul style="list-style-type: none"> Applicants must apply in person at a Social Security Administration office. 	<ul style="list-style-type: none"> Applicants must have a scheduled appointment and apply <u>in person</u> with UW Procurement Services.
Documents needed to apply	<ul style="list-style-type: none"> Form SS-5 Valid passport Original or a copy of an identification document (e.g., stamped I-94 or work permit) Students (F-1 & J-1) need an I-20 and passport. In addition, F-1 students need "Social Security Verification Form" from UW ISS Office Non-students (J-1, H-1B): Employment letter from U.S. sponsor & DS 2019 or I-797 	<ul style="list-style-type: none"> Form W-7 Valid passport Original foreign status identification documents (e.g., I-94 or visa) NOTE: Document requirements vary by country, visa and type of payment. Contact ITIN@uw.edu for specifics..
When to apply	<ul style="list-style-type: none"> Foreign national must wait 10 business days after arriving in the U.S. before applying. Foreign nationals must attend required UW ISS Office check-in before applying for SSN. 	<ul style="list-style-type: none"> Foreign national can apply immediately upon arriving at UW.
Time to get number	<ul style="list-style-type: none"> Can vary depending on whether documents can be verified online with USCIS. If not, may take 2-4 weeks. 	<ul style="list-style-type: none"> 6-9 weeks, if foreign national applies through UW. Sometimes longer during IRS tax season.
Cost to apply	<ul style="list-style-type: none"> No cost 	<ul style="list-style-type: none"> No cost
Receive payment before getting number?w	<ul style="list-style-type: none"> Yes, foreign national's UW employee identification number will be entered in Payroll system until SSN is issued. 	<ul style="list-style-type: none"> Yes, taxes are withheld at rate of 30%.
Receive tax treaty benefit before getting number?	<ul style="list-style-type: none"> No, withholding will continue until SSN is issued. 	<ul style="list-style-type: none"> No, withholding will occur until ITIN is issued.

APPENDIX 4

UW Insurance While Traveling Abroad On UW Business

	INSURANCE COVERAGE			TRAVEL ASSISTANCE	EMERGENCY EVACUATION	
	Work-related injury or illness	Personal injury or illness	Accidental death or dismemberment (AD&D)	Emergency assistance with finding medical care and other travel emergencies	Medical evacuation	Security evacuation for civil unrest
UW Faculty & Staff <i>Includes volunteers</i>	Covered Multiple policies may apply. Contact Risk Services to file a claim.	Covered Contact personal health insurer or <u>UW Benefits Office</u> to file a claim.	Covered Contact <u>UW Benefits Office</u> to file a claim.	Covered Call UW Travel Emergency Services, collect: +1-603-328-1358	Covered Person will be evacuated to the nearest appropriate facility, as determined by UW international travel emergency provider. Call UW travel emergency services, collect: +1-603-328-1358	Covered Person will be evacuated to the nearest safe location, as determined by UW international travel emergency provider. Call UW travel emergency services, collect: +1-603-328-1358
UW Student Employees <i>Includes GAIP-eligible, hourly, and other wage-paid positions. Doesn't include stipend recipients unless they are GAIP eligible.</i>	Covered Multiple policies may apply. Contact Risk Services to file a claim.	Covered Contact <u>UW Benefits Office</u> to file a claim.	Not covered	Covered	Covered Person will be evacuated to the nearest appropriate facility, as determined by UW international travel emergency provider. Call UW travel emergency services, collect: +1-603-328-1358	Covered Person will be evacuated to the nearest appropriate facility, as determined by UW international travel emergency provider. Call UW travel emergency services, collect: +1-603-328-1358
UW Students <i>Not employed in a GAIP-eligible, hourly, or other wage-paid position.</i>	Not applicable	Coverage is required See Study Abroad website	Included in Required Coverage See Study Abroad website	Included in Required Coverage See Study Abroad website	Coverage is required See Study Abroad website	Coverage is required See Study Abroad website
Visiting Staff/Scholars/Students	No coverage	No coverage	No coverage	No coverage	No coverage	No coverage

UW INSURANCE WHILE TRAVELING ABROAD ON UW BUSINESS CONTINUED

INSURANCE COVERAGE			TRAVEL ASSISTANCE	EMERGENCY EVACUATION	
Work-related injury or illness	Personal injury or illness	Accidental death or dismemberment (AD&D)	Emergency assistance with finding medical care and other travel emergencies	Medical evacuation	Security evacuation for civil unrest
Spouse/Partner/ Children of UW Faculty, Staff or Student Employee <i>Includes TA/RA and other salary or wage-paid positions that are eligible for benefits. Doesn't include student hourly employees or stipend recipients.</i>	Not applicable	Limited coverage may be available through UW individual health plans. Coverage may be available through the spouse/partner's insurance or through personal credit or charge card.	Coverage is available for purchase. Employee should contact the UW international emergency services provider prior to trip for cost of additional premium.	Coverage is available for purchase. Employee should contact the UW international emergency services provider prior to trip for cost of additional premium.	Coverage is available for purchase. Employee should contact the UW international emergency services provider prior to trip for cost of additional premium.

Please note that the cost of any insurance other than that covered through Risk Services is not reimbursable, per Washington state law. If the traveler does purchase additional insurance, the department may choose to reimburse the cost from a discretionary budget.

APPENDIX 5**INVITING & PAYING AN HONORARIUM TO A FOREIGN NATIONAL FOR ACADEMIC ACTIVITIES AT THE UW**

Name of Foreign National: _____

Title of Activity: _____

Date of Activity: _____

Pre-arrival planning:

- Finalize the activity details: title of activity; date; time; honorarium amount and whether travel expenses will be reimbursed.
- Confirm if foreign national meets the *Honorarium Rule* (if not, only travel reimbursement is allowed and only for B-1 visa holders).
- If J-1 or F-1 scholar, direct the individual to get permission letter from both home department and International Students Services Office (at UW or at sponsoring university).
- Determine if foreign national is eligible for tax treaty exemption by following this link to check if their country has a treaty with the United States:
http://f2.washington.edu/fm/globalsupport/foreign-national-payments-tax#Importance_of_Tax_Treaties
 - If not eligible, payment may be able to be made with appropriate federal tax withholding at 30%.
 - If eligible, ask if he/she has a U.S. SSN or ITIN (one is needed in order to claim the treaty):
 - > If YES and would LIKE to claim the tax treaty, provide SSN or ITIN on 8233 form and submit with payment documents to Accounts Payable.
 - > If YES and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
 - > If NO and would LIKE to claim the tax treaty, make an appointment with Accounts Payable for when the foreign national is on campus. E-mail itin@uw.edu to set up an appointment. Include in the email the visa status of the applicant and the country they are from. (note: application for an ITIN will delay payment).
 - > If NO and would NOT LIKE to claim the tax treaty, payment can be made with the appropriate federal withholding tax at the rate of 30%.
- Send invitation letter to the foreign national to communicate the details of the activity.

When the individual has arrived on campus:

- Make a copy of identity page in passport (make sure copy is readable).
- Make a copy of visa and/or stamped I-94 card in passport (make sure copy is readable).
- If J-1 scholar, make a copy of permission letter & DS 2019.
- If F-1 scholar, make a copy of permission letter & I-20.
- Foreign national completes the UW Form 1007, "Foreign National Payment Data Sheet."
- If eligible for a tax treaty benefit and has U.S. Taxpayer ID number, foreign national completes Form 8233,

INVITING & PAYING AN HONORARIUM TO A FOREIGN NATIONAL FOR ACADEMIC ACTIVITIES AT THE UW CONTINUED

“Exemption from Withholding on Compensation for Independent Personal Services of Nonresident Alien Individual.”

If eligible & wants to claim tax treaty benefit but doesn't have a Tax ID number, foreign national:

- Keeps appointment at Accounts Payable to file for ITIN (a list of documents that need to be brought to the appointment will be provided by the ITIN unit when the appointment is set up).
- Completes Form W-7.

Department completes the following:

- Check request form for honorarium (if amount is under \$3,300) OR enters purchase order (if honorarium is over \$3,300 and use Invoice Voucher).
- Check request or Invoice Voucher form for travel reimbursement (request can be for any amount).
- UW Form 1631, “Visiting Lecturer/Invited Speaker/Instructor”

Department sends the following to Accounts Payable:

- Two check request forms (one for honorarium AND one for travel). Make sure “Non-resident Alien” is checked in “Status” box. Cross-reference the two request forms.
- If J-1 scholar, copy of permission letter and DS 2019. If F-1 scholar, copy of permission letter and I-20.
- UW Form 1631.
- UW Form 1007.
- Form 8233, if eligible for tax treaty benefit and has (or is in the process of applying for) a U.S. Taxpayer ID number (SSN or ITIN). Note: the submission of this form will delay payment for 2 weeks.
 - > If honorarium is being paid to a foreign company, original form W8BEN (no form 8233 needed).
- Copy of passport identity page.
- Copy of visa and/or stamped I-94 card in passport.
- For Canadians, copy of both driver's license and social insurance card OR copy of passport identity page.
- Copy of invitation letter sent to foreign national prior to event.

Pay the foreign national:

- Will pick up check from Accounts Payable (ready in five days if Form 8233 was not submitted; 15 days if form was submitted) OR
- Wire funds (additional fee of \$25.00 applies) OR
- Check should be mailed directly to foreign national's address by Accounts Payable

APPENDIX 6

LETTER OF INVITATION

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER A (NEEDS B VISA)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to visit the University of Washington (UW) to speak at [name of school/department/program/event] on [dates(s)]. We would like to offer you an honorarium of \$[amount]. In addition, we would like to offer reimbursement of travel expenses related to your visit to the University. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

For this visit, it is preferable that you obtain a business visa (B-1). You need to apply for this visa at a U.S. consulate or embassy in your country. Upon your entry to the U.S., you will be given an I-94 card. This card will be stapled to your passport and is returned to an immigration officer on your departure from the U.S. Please show this invitation letter to the immigration officer to support your need for business visa travel status.

Once at the UW, you will need to complete some paperwork to receive the honorarium and travel reimbursement. In addition, you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN once on campus.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER B (DOESN'T NEED B VISA)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to visit the University of Washington (UW) to [describe event & UW school/department/program] on [dates(s)]. We would like to offer you an honorarium of \$[amount]. In addition, we would like to offer reimbursement of travel expenses related to your visit to the University. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

For this visit, the Visa Waiver for Business (VWB) is the most appropriate classification. This means you will not have to apply for a visa. However, in order to enter the U.S. on this visa waiver you must present a machine-readable passport. This type of passport has two typeface lines printed at the bottom of the biographical page that can be read by a machine. If you don't have a machine-readable passport, you will need to apply for a B-1 visa at a U.S. embassy or consulate in your country before your trip to the UW.

Upon your entry to the U.S., please present this letter of invitation, along with your valid passport, to immigration authorities. An immigration officer will issue an I-94W card for you which is valid for up to 90 days. This card will be stapled to your passport and is returned to an immigration officer on your departure from the U.S.

Once at the UW, you will need to complete some paperwork to receive the honorarium and travel reimbursement. In addition, you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN once on campus.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]

PRINTED ON UW DEPARTMENT/PROGRAM STATIONARY

LETTER C (HAS J-1 VISA AND ALREADY IN THE U.S.)

[DELETE HONORARIUM SECTION IF IT WON'T BE OFFERED]

[Date]

[Name]

[Address]

Dear [Name]

We are pleased to invite you to [describe event & UW school/department/program] on [dates(s)] at the University of Washington (UW). We would like to offer you an honorarium of \$[amount]. [If J-1 scholar must travel to campus and will be reimbursed for travel expenses, include following sentences.] In addition, we would like to offer reimbursement of travel expenses. This amount will include [give specifics on what expenses will be paid; note any restrictions; and describe what arrangements will be handled by the UW].

To participate in this activity, it is a requirement of the U.S. Government that you have written authorization from both the chair of your department and the International Students Services (ISS) Office [chose either: at your sponsoring university OR at the University of Washington]. Please contact your department to obtain the written authorization. Your department should forward the authorization to the ISS Office for their review and authorization. You will need a provide a copy of the authorization from both the department and the ISS Office to [name of contact at sponsoring department/program person] in order to receive the honorarium.

In addition to the written authorization, once at our department you will need to provide your passport so that it can be photocopied. Please be aware that honorarium payments are subject to U.S. federal withholding tax of 30%. Your payment may be exempt from this withholding if there is a tax treaty benefit between your country and the U.S. UW staff will advise you about any treaty benefit that applies. If you do qualify, you will need a U.S. social security number (SSN) or U.S. individual taxpayer identification number (ITIN) in order to receive the benefit. If you already have either of these numbers, please bring it with you. Otherwise, arrangements will be made for you to apply for an ITIN.

[Include any additional details about the event.]

If you have any questions about this invitation, please contact [Name] at [phone number] or by e-mail at [e-mail address].

[Closing paragraph]

[Name of chair/director sponsoring the invitation]