



The University of Georgia

Requirements and Information for Foreign Nationals

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Supplemental documentation required along with the UGA documentation for payments to non US persons:

Form W8BEN - www.irs.gov

This should be completed by the recipient and submitted to Accounts Payable for entry into the Vendor Database prior to submitting a check request

Copies of Immigration Documents (visitors from Canada may only have a passport):

- passport (identification and expiration pages)
- admission stamp in passport
- visa (visa holders WB/WT will not have a visa)
- For J1 visa holders:
 - Copy of DS2019
 - Authorization Letter from Sponsoring University if other than UGA

Certificate of Academic Activity (for services payment only)

General Information:

Payment for services in the US:

- Only B1/B2, WB/WT (visa waiver), J1 visa holders are permitted to receive honoraria payments (if visa holder is not one of the types listed above, the honoraria payment can not be made)
- Certificate of Academic Activity - This form must be submitted for B1/B2 and WB/WT visa holders. The academic activity can not exceed 9 days and the visitor can receive payments from more than 5 institutions within the past 6 months.
- 30% federal tax withholding will be assessed to payment unless a tax exemption applies
 - Tax Exemption requirements:
 - If the visitor has a SS# or ITIN and is from a treaty country, then the UGA Tax Information Form for Internationals must be submitted to Susan Caldwell along with copies of documents prior to the departure of the visitor. If the visitor is eligible for the tax treaty (to exempt the payment from the required 30% federal tax withholding), the form 8233 provided by Susan Caldwell will need to be reviewed and signed by the visitor. Allow 10 business days for IRS approval prior to processing the payment.

Payment for expenses in the US:

- Tourist Visa holders (B2 or WT) may only be reimbursed for incidental expenses if they qualify under the 9/5/6 B Honorarium rules
- Student Travel (UGA student or visiting student with F1 visa) - the business purpose must clearly show UGA as the primary beneficiary of the travel. If the purpose of the trip is primarily to advance the academic or professional development of the student, the travel reimbursement is considered a travel grant with a mandatory 14% tax withholding by the IRS.

Payment for Job Interview:

- IRS Rev Rule 63-77 allows reimbursement of expenses for a job interview is not considered gross income to the individual as long as they do not exceed actual expenses and the
- Reimbursement is not restricted by visa type

Payment for an award:

- Recipient is Non Employee the award is subject to 30% federal tax withholding.
- Recipient is an employee and the award is associated with the employment then the award is processed as extra compensation through payroll.

Payment of Fellowship (non service payments):

Note: All fellowship/stipend payments are potentially taxable; ultimately the taxability depends on individual taxpayer circumstances. Payments made to foreign nationals may require tax withholding unless a tax treaty is available. Foreign national recipients must complete required tax forms at the Office of the International Tax Coordinator before payment will be made.

Payment to defray expenses for recipient's pursuit of study or research

- Subject to 30% Federal Withholding Tax (14% for J1 visa holders)