Process for Payment of Honoraria for Non-Salaried, Short-term International Visitors on B-1/B-2 Visitor Visas or under the Visa Waiver Program for Visitors

The following is the process for offering and paying honoraria for non-salaried, short-term international visitors to campus who will not be teaching classes and do not require visa sponsorship by Appalachian State University. This process only applies to international visitors who enter the U.S. on B-1/B-2 visitor visas; or under the Visa Waiver Program which enables citizens of designated countries to travel to the United States for tourism or business for stays of 90 days or less without first obtaining a visa; or as Canadian citizens visiting the U.S. for less than 90 days.

For hosting international visitors on any other type of visa, please contact International Student and Scholar Services (ISSS) in the Office of International Education and Development at isss@appstate.edu / 828-262-2811 or 828-262-2815.

Prior To Visitor’s Arrival on Campus

Please consult the University’s policy on Honorariums well in advance of inviting a short term visitor to campus. http://policy.appstate.edu/Honorariums

The hosting faculty member or department completes an invitation letter in the form prescribed on the Controller’s Office website. The template can be found at: http://controller.appstate.edu/contracts-personal-services-honorariums-and-foreign-visitors

- The hosting department must also have the visitor complete or provide the following documents in advance of his/her arrival:
  - Foreign Visitor Information Form
  - Copy of the biographic page of the international visitor’s passport
  - Copy of Social Security Card or ITIN Card (if applicable)
  - Copy of the visitor’s I94 departure record
  - Copy of the Invitation Letter sent to the visitor

- These forms can be found under Electronic Forms for the Office of the Controller – Accounts Payable on the Independent Contracts Foreign Visitor Resource page on the university’s website at:

- Forms may be faxed or mailed back to the department. Submit the completed and signed forms along with all requested documents to the Controller’s Office for payment type verification based on immigration status. For questions please contact the Office of International Education and Development at 828-262-2811 or the Controller’s Office at 828-262-2110.

If the hosting faculty member or department does not submit the required documents prior to the international visitor’s arrival, payments will be delayed or may not occur at all.

- Prior to the visitor’s arrival on campus, the inviting faculty or department should also contact the Office of Research Protection at 828-262-7981 which is under the Office of Research and Sponsored Programs so that they can perform the required screening and determine whether the scholar scheduled activities are subject to export control regulations.
Upon Visitor’s Arrival on Campus

- Once the international visitor arrives on campus the hosting faculty member or department must make copies of his/her immigration documents. The hosting faculty member or department must immediately create copies of the required immigration documents specified below:
  
  o For visitors who come to the U.S. on a B-1/B-2 visitor visa, please make copies of the biographic page of the passport, the entry stamp from the current visit to the U.S., and the U.S. visa stamp issued by the U.S. consulate. Please see Pages 5 and 6 of this document for samples of these immigration documents.
  
  o For visitors who enter the U.S. under the Visa Waiver Program or Canadian citizens, please make copies of the biographic page of the passport and the entry stamp from the current visit to the U.S. Please see Pages 7 and 8 of this document for samples of these immigration documents and a list of countries whose citizens are eligible to enter the U.S. under the Visa Waiver Program.
  
  o For all international visitors (B-1/B-2 visitor visa, Visa Waiver, Canadian citizens), the visitor must also go the U.S. Customs and Border Protection (CBP) Admission (I-94) Number Retrieval at https://i94.cbp.dhs.gov and print out a copy of their admission number record. Please see Page 9 of this document for a sample printout.
  
  **If you require assistance in determining which immigration documents to copy or if the visitor is having difficulty in retrieving the electronic admission record on the government website, please contact ISSS at isss@appstate.edu / 828-262-2811 or 828-262-2815.**

- The international visitor must also complete the “Visa B Certification” which is found under Electronic Forms for the Office of the Controller – Accounts Payable on the Independent Contracts Foreign Visitor Resource page on the university’s website.
  (http://controller.appstate.edu/independent-contracts-or-foreign-visitor-resource-page)
Initiating Payments

UNDER NO CIRCUMSTANCES SHOULD A UNIVERSITY EMPLOYEE PAY A NRA FROM THEIR PERSONAL FUNDS

- To initiate payments of honorariums the hosting faculty or department member must insure that all of the preceding procedures have been completed and all requested documentation has been provided.

- Once services have been initiated, the hosting faculty member or department must submit a Direct Payment Form with all authorizing signatures along with the required immigration documents listed above and a copy of the invitation letter to the Controller’s Office for processing.

Tax Withholding

Please note that international visitors will be subject to a 35.75% tax withholding (30% federal and 5.75% North Carolina) for honorarium payments received unless they have a Social Security Number or an Individual Taxpayer Identification Number and there is an applicable tax treaty which exempts them or reduces the tax amounts. In order to claim treaty benefits the faculty host or department must bring the visitor to the payroll office to complete IRS form 8233. The hosting faculty member or department can contact Kay Wood in the Payroll Office to determine if there is a tax treaty for the country of citizenship of the international visitor. It is the hosting faculty member or department’s responsibility to be sure that the international visitor is aware of any applicable tax withholdings before arriving on campus.

Timing of Payments

If the international visitor is on campus for less than five (5) business days, then payment while the visitor is in the U.S. is not guaranteed. If all steps are followed accurately in a timely manner and the visitor is on campus for more than five (5) days, payment possibly may occur while the International Visitor is on campus. However, please note that if the individual is applying for tax treaty benefits the Internal Revenue Service requires a waiting period of 10 days before payment can be made. Also, the hosting faculty member and/or department should inform the international visitor that payment will be in the form of a U.S. personal check.