

Guidelines for Paying a Foreign Visitor

- ❖ If you are inviting a foreign national to campus, please contact the [Director of Global & Sponsored Programs Accounting](#) as early as possible.
- ❖ If the visitor is visiting from another institution and he or she is not in the United States on a 'J' visa, we may not be able to compensate him or her. In addition, there may be taxable consequences involved with paying a foreign national for work in the United States, which would mean additional tax expense for the department inviting the foreign guest. Information collected at an early date may exempt Dickinson and/or the foreign national, from paying federal income tax on his or her compensation. An important question to ask is, "do they have a Social Security Number or an 'Individual Tax Identification Number' (ITIN)?"
- ❖ Below are some links that will help you collect the required information.
 - [Payment Information Sheet](#) - Please have the foreign national complete this form. If he or she needs assistance, please contact the [Director of Global & Sponsored Programs Accounting](#)
 - **Instructions for Short-Term Visitor**
 1. Please consult the [Coordinator of International Services](#) in the Center for Global Study and Engagement (CGSE) to determine the most appropriate visa status for your guest. Depending on the type of visa your guest needs, processing may take up to ninety days.
 2. Provide a letter of invitation to the visitor, outlining the expectations of his or her visit: dates, duties, compensation, and expense reimbursement. **It is important to note in this letter of engagement that any stipend or honorarium may be subject to federal, state, and/or local tax withholding. Visitors without a US Social Security Number or Individual Taxpayer Identification Number will be subject to thirty percent (30%) federal tax withholding.** Expense reimbursement is subject to the same IRS and Dickinson College employee documentation requirements (i.e. receipts).
 3. Once the guest has accepted the terms of the offer letter, ask the guest to complete the [Payment Information Sheet](#) and return it to the [Director of Global & Sponsored Programs Accounting](#). This information is required for the completion of the IRS Form 1042S and Form 8233, if tax treaty exemptions apply. The [Director of Global & Sponsored Programs Accounting](#) will prepare these forms for your guest to sign and return to for processing. At this time, the [Coordinator of International Services](#) will be able to assist with any required visa documents.
 4. Prepare a payment voucher for your guest's net amount of compensation. Be sure to include the account number to be charged as well as information on where and when to send the payment. Please note that the processing of checks may take up to nine business days. Send the payment voucher to the [Director of Global & Sponsored](#)

[Programs Accounting](#) for processing. The voucher will then be forwarded to Accounts Payable for payment.

- **Instructions for 'J' Visa Holders from Another Institution**
 1. Provide a letter of invitation to the visitor, outlining the expectations of his or her visit, including dates, duties, compensation, and expense reimbursement. **It is important to note in this letter of engagement that any stipend or honorarium may be subject to federal, state, and/or local tax withholding.** Expense reimbursements are subject to the same IRS and Dickinson College employee documentation requirements (i.e. receipts).
 2. Ask the visitor to inform the Responsible Officer or Alternate Responsible Officer at his or her institution, to review this letter and to provide the visitor with a letter endorsing his or her activities at Dickinson. This endorsement is a federal requirement and must be sent to the [Director of Global & Sponsored Programs Accounting](#) either via post or email.
 3. Once the guest has accepted the terms of the offer letter, ask the guest to complete the [Payment Information Sheet](#) and return it to the [Director of Global & Sponsored Programs Accounting](#). This information is required for the completion of the IRS Form 1042S and Form 8233, if tax treaty exemptions apply, which the [Director of Global & Sponsored Programs Accounting](#) will prepare and ask your guest to review and sign.
 4. Prepare a payment voucher for your guest's net amount of compensation. Be sure to include the account number to be charged as well as information on where and when to send the payment. Please note that the processing of checks may take up to nine business days. Send the payment voucher to the [Director of Global & Sponsored Programs Accounting](#) for processing. The voucher will then be forwarded to Accounts Payable for payment.

- **Visa Waiver Program:** http://travel.state.gov/visa/temp/without/without_1990.html