

## International Visitor Payment Guidelines

Payments to non-US citizens must be reviewed by Human Resources to determine their taxability. Treaties between the United States and other countries dictate whether or not payments are taxable and all taxable payments are subject to 30% federal withholding.

The information below is required for taxability determination:

1. Visa type of US visitor.
2. Does the visitor have a US social security number **or** a US ITIN number?
3. Visitor's country of origin.
4. Visitor's purpose for being on campus: lecturing, performing, etc...?

If the visitor has a US SS number **or** ITIN number **and** is from a country that the US has a treaty with he / she will most likely be exempt from the required 30% federal tax withholding and will need to meet with Human Resources to complete Form 8233 (if they have a US SS number) or form W-8Ben (if they have a US ITIN number). Please note:

- Performers are always subject to 30% federal tax.
- If the visitor does not have a US SS number or US ITIN number 30% federal tax will be withheld from the honorarium payment.
- All prize awards to international students are reviewed by Human Resources for tax determination.

Once you find out the information above please scan a copy of the invitation letter, passport, and visa to Kim Wiggerly asking for determination if taxes should be withheld **and** if the college can legally issue payment to the visitor (some visas are employer specific and have strict guidelines that must be followed).

If paying an international visitor an honorarium and travel reimbursement, the honorarium is the only payment that may be subject to the 30% federal tax, depending on the information provided above; travel reimbursements (evidenced by original receipts) are not subject to a 30% federal tax and can be processed without the required information detailed above in items 1 through 4.

Please note that the above procedures must be followed *prior to* payment processing or your organization / department may be liable for the 30% federal tax.

Contact Kim Wiggerly with clarifying questions at ext. 55570 or by email, [Kim.Wiggerly@oberlin.edu](mailto:Kim.Wiggerly@oberlin.edu).