PAYING FOREIGN NATIONALS & ENTITIES

See *Payments to Foreign Nationals & Entities Policy* and *Common Visa Categories And Payment Eligibility Guidelines*

WHAT IS THE PAYMENT FOR?

SCHOLARSHIP OR STIPEND

Processed via Student Financial Services

*see Payments to Students Policy.

REIMBURSEMENT FOR EXPENSES

HONORARIA AND SERVICES

PRODUCTS OR GOODS

Follow normal requisition procedures

For new vendors include Certificate of Foreign Status and W-8BEN (or W-8BEN-E for entities)

DID THE PAYEE ENTER THE U.S.?

YES

FOR REIMBURSEMENT FOR EXPENSES:

only excludable from income if it is in connection with:
(1) services rendered, (2) travel for an interviewee/candidate, or (3) travel on official UVM business.

- ☐ W-8BEN (or W-8BEN-E for entities), signed within 3 years in wet ink and the certification box is checked on the last page
- ☐ Receipts for reimbursement
- ☐ OANDA conversion for non-USD payments, receipts, invoices, etc.
- ☐ International Wire Request if payment is to be made by wire
- ☐ Passport Information page, visa, and entry stamp (or I-94) pages

FOR HONORARIA AND SERVICES:

All the documents listed in the Expenses section above plus the following:

- ☐ Signed and fully executed service agreement (if over $500 for speakers or $1,000 for services)
- ☐ Employee vs Independent Contractor Determination Form (not needed if W-8BEN-E provided)
- ☐ Invoice for services
- ☐ Business / Tourist attestation form
- ☐ International Information Form

NO

FOR REIMBURSEMENT FOR EXPENSES:

only excludable from income if it is in connection with:
(1) services rendered, (2) travel for an interviewee/candidate, or (3) travel on official UVM business.

- ☐ W-8BEN (or W-8BEN-E for entities), signed within 3 years in wet ink and the certification box is checked on the last page
- ☐ Receipts for reimbursement
- ☐ OANDA conversion for non-USD payments, receipts, invoices, etc.
- ☐ International Wire Request if payment is to be made by wire

FOR HONORARIA AND SERVICES:

All the documents listed in the Expenses section above plus the following:

- ☐ Signed and fully executed service agreement (if over $500 for speakers or $1,000 for services)
- ☐ Employee vs Independent Contractor Determination Form (not needed if W-8BEN-E provided)
- ☐ Invoice for services

See Page 2 for Checklist

Payments to Foreign Nationals and Entities

*See Payments to Foreign Nationals & Entities Policy

STEP 1 GATHER THE DOCUMENTS BASED ON THE PAYMENT TYPE

➡ **PRODUCTS OR GOODS:** Confirm that there is no software, license, royalty or other intangible component associated with the product. Follow normal requisition procedures but include Certificate of Foreign Status for new vendors.

➡ **REIMBURSEMENT FOR EXPENSES:**

If Payee did not enter the U.S., only receipts are needed

If Payee did enter the U.S.:

- ☐ W-8BEN (or W-8BEN-E for entities), signed within 3 years in wet ink and the certification box is checked on the last page
- ☐ Passport information page, visa, and entry stamp (or I-94) pages
- ☐ Receipts
- ☐ OANDA conversion for non-USD payments, receipts, invoices, etc. and
- ☐ International Wire Request if payment is to be made by wire

➡ **HONORARIA & SERVICES**

- ☐ W-8BEN (or W-8BEN-E for entities), signed within 3 years in wet ink and the certification box is checked on the last page
- ☐ Signed and fully executed service agreement (if over $500 for speakers or $1,000 for services)
- ☐ Employee vs Independent Contractor Determination Form (not needed if W-8BEN-E provided)
- ☐ Invoice
- ☐ OANDA conversion for non-USD payments, receipts, invoices, etc.
- ☐ International Wire Request if payment is to be made by wire

If Payee did enter the U.S., in addition to the documents listed above, also include:

- ☐ Passport information page, visa, and entry stamp (or I-94) pages
- ☐ Business / Tourist attestation form
- ☐ International Information Form

NOTE: Services performed in U.S. are considered U.S. source and are subject to U.S. Income tax. If no SSN or ITIN provided on W-8BEN / W-8BEN-E, tax will be withheld from payment.

➡ **SCHOLARSHIP OR STIPEND:** Processed via Student Financial Services—see Payments to Students Policy.

STEP 2 PREPARE A SINGLE CHECK REQUEST PACKAGE

After collecting all required information, prepare a check request form. Each check request must include the full package of required documents, even if it represents a single payment in a series under the same contract. *Any documents with e-signatures must be "printed to pdf" first (select "Print" and set the printer to "Microsoft Print to PDF").* This will allow you to combine all pages in a single PDF.

Review for accuracy:

- ☐ Is the contract/SEL signed by UVM Purchasing?
- ☐ Are all forms in the package signed and valid?
- ☐ Do names and addresses match across all forms?
- ☐ Are the forms printed to pdf and combined in one pdf?

STEP 3 SUBMIT TO TAX ADMINISTRATION

Do NOT send to Disbursement. All foreign check requests must be submitted to Tax Administration via UVM Secure File Transfer to taxadmin@uvm.edu. Please ensure all the documents are incorporated in one PDF to avoid unnecessary processing delays. Tax Administration will review and route the approved check requests to Disbursement for processing. If you have any questions, please email taxadmin@uvm.edu.