Documents Needed when Paying a Foreign National

Reimbursement for expenses? (note: 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.)

Did the payee enter the U.S.?

Must include:
- Passport picture and date pages
- Visa picture and date pages
- Receipts
- OANDA conversion (if payment to be made in anything other than US$)

What is the payment for?

Scholarship or stipend
Go to Student Financial Services

Honoraria & Services

Is the service being performed in the US?

YES

Must include the following:
- Passport picture and date pages
- Visa picture and date pages
- Original W-8BEN (or W-8BENE for entities)
- Signed service agreement (if over $500 for speakers or $1,000 for services)
- Business/Tourist attestation form
- Contractor v Employee Determination Form (not needed if W-8BENE provided)
- Invoice
- International Information Form
- OANDA conversion (if payment to be made in anything other than US$)

NOTE: These payments are subject to US Income tax. If no SSN or ITIN provided on W-8BEN, tax will be withheld from payment

NO

Products or goods

Follow normal requisition procedures but include Certificate of Foreign Status for new vendors

Must include the following:
- W-8BEN (or W-8BENE for entities)
- Signed service agreement (if over $500 for speakers or $1,000 for services)
- Contractor v Employee Determination Form (not needed if W-8BENE provided)
- Invoice
- OANDA conversion (if payment to be made in anything other than US$)

See Payments to Foreign Nationals & Entities Policy