

**NON RESIDENT PAYMENT PROCESSING & TAXATION MATRIX**

Type of Non-resident	Description of Services	Process Through	Payment Form	Additional Authorizing Forms	Visa Type	Treaty Eligible	Taxation method without Treaty	Tax Reporting	Object Code	Fringe Benefit Charge	Special Instructions
Independent Contractor	Honorarium (Non-employees)	Payroll	Contracted Services Form for Non-Residents	W8BEN, AR3, 8233, copy of passport, I94 and visa, W-7 if no ITIN/SSN, flyer/invoice	B1/ B2, WB/WT F1-OPT, J1 with approval	Yes, if applicable	30%	1042s	5011	None	Speaker Fees are not considered Honorariums. Grant accounts do not allow honorariums
Independent Contractor	Travel Expense Reimbursement ONLY	POPS & A/P	Visitor's T&E	None	B1/B2 WB/W1, F1, J1, H1	N/A	Non- Taxable Accountable Plan Rules: \$25 or more must have original receipts; Exception Form for missing receipts of \$25 or more.	None	6710 or other travel & expense object	None	Payment for expense reimbursement only and no services.
Independent Contractor	Speaker Fees Consulting fees	Payroll	Contracted Services Form for Non-residents	W8BEN, AR3, 8233, copy of passport, I94 and visa, W-7if no ITIN/SSN, flyer/invoice	B1/B2, WB/WT, F1-OPT, J1 with approval	Yes, if applicable	30%	1042s	5011	None	
Independent Contractor	Travel Expenses paid in addition to Speaker Fees or Honorarium, and all receipts attached	Payroll	Contracted Services Form for Non-residents with all forms(see above), Visitor's T & E form	Contracted Services for non-resident form(see above)	B1/B2, WB/WT, F1-OPT, J1 with approval	No	Non- Taxable Accountable Plan Rules: \$25 or more must have original receipts; Exception Form for missing receipts of \$25 or more.	1042s	5016	None	T & E with Speaker fee or Honorarium. If neither, T & E reimbursement is process through A/P.
Independent Contractor	Prizes and Awards	Payroll	Contracted Services Form for Non-residents	W8BEN, AR3, 8233, passport, I94 and visa, W-7 if no ITIN/SSN, prize/award letter	F1, J1	Yes, if applicable	30%	1042s	5011	None	
Independent Contractor	Royalties	Payroll	Contracted Services Form for Non- residents (use description field on form to describe terms of royalty payment)	W8BEN, W-7 with passport if no ITIN/SSN	None	Yes, if applicable	30%	1042s	5011	None	W-7 application needed for payments to non-residents without ITIN or SSN.
Independent Contractor	Non-tuition Refunds	POPS & A/P	Memo with original evidence of payment	None	None	No	N/A	None	8675	None	
Independent Contractor	Research Subject Fees	Payroll if over \$50	Contracted Services Form for Non- residents	W8BEN, AR3, 8233, passport, I94 and visa, W-7 if no ITIN/SSN, flyer/invoice	F1, J1	Yes	30%	1042s	5011	None	Cash payments up to \$50 for research subject services may be paid directly to subject.

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Employee	Temporary Wages	Payroll	Additional Pay Form	I9, W4s, FNIS	F1, J1, H1	No	Graduated Table	W2	0110	Yes	Non-resident I-9's include copies passport, visa, I-94, and FNIS forms
Employee	Scholarship/ Stipend	Payroll	Position and Appointment Form	I9, FNIS, 8233 (For Treaty Only)	F1, J1	Yes	14%	1042s	8050	None	Non-resident I-9's include copies passport, visa, I-94, and FNIS forms
Employee	Student Training	Payroll	Position and Appointment Form	I9, FNIS, W-8BEN, 8233 (For Treaty Only)	F1, J1	Yes	Graduated Table	1042s – Treaty W2 – Non Treaty	0076	Yes	When reaching the treaty limit for training, all additional wages are reported on W2
Employee	Teaching Engagements and Research	Payroll	Position and Appointment Form	I9, FNIS, W-8BEN, 8233 (For Treaty Only)	F1, J1, H1	Yes	Graduated Table	1042s – Treaty W2 - Non Treaty	0010	Yes	Non-resident I-9's include copies of passport, visa, I-94 and FNIS forms
Employee	Prizes and Awards	Payroll	Additional Pay Form	I9, <b>Non-resident see Independent Contractor</b>	F1, J1	No	Graduated Table	W2	0110	Yes	
Employee	Honorarium – Employee or paid as employee within last 12 months	Payroll	Additional Pay Form for Current Employee; Special Pay Form for past Employee	I9, <b>Non-resident see Independent Contractor</b>	F1, J1,	No	Graduated Table	W2	0110	Yes	
Employee	Expense Reimbursement	POPS & A/P	T&E or non-travel reimbursement form	None		NO	N/A	None	6710 or appropriate expense object	None	
Employee	Royalties	Payroll	Contracted Services Form for Non-residents (use description field on form to describe terms of royalty payment)	W8BEN, 8233, <b>See Royalty payment to Non-resident</b>	None	Yes, if applicable	30%	1042s	5011	None	
Employee	Non-tuition Refunds	POPS & A/P	Memo with original evidence of payment	None	None	No	N/A	None	8675	None	
Employee	Research Subject Fees	Payroll if over \$50 (see Special Instructions)	Additional Pay Form for Current Employee; Special Pay Form for past Employee	I9, FNIS, W8BEN, 8233	F1, J1, H1	No	Graduated Table	W2	0110	Yes	Cash payments up to \$50 (cumulative for the calendar year) may be paid directly to Non-residents, employee and non-employee.