

Non-Resident Honoraria Guidelines

Paying a nonresident for services provided in the U.S. requires strict compliance to visa and IRS regulations. If these regulations are not adhered to it may jeopardize the immigration status of the individual holding the visa, and/or cause Grinnell College the risk of losing important J-1 / F-1 / H-1B programs. Legal guidance may be needed in some instances due to the complexities of some types of visas. Therefore, if you would like to request services from a non-U.S. resident on behalf of Grinnell College, please follow these guidelines.

Step 1 – *PRIOR* to inviting non-resident individuals (scholars, artists, and others) to provide a service that requires compensation from Grinnell College (honoraria or travel reimbursement), please provide the following information to Ev Ohlsen, in the Accounting Office (ohlsenev@grinnell.edu).

- Description of services the individual will provide.
- Approximate dates of service.
- Will the individual be physically present in the U.S. at the time services are provided to Grinnell College?
- What type of visa will the individual enter the US with (visitor, J-1, H-1B, other)?
 - *B-1/B-2/visitor visa holders* must meet the 9-5-6 rule:
 - Provide services at Grinnell College for less than 9 days, and
 - Have not provided services at more than 5 other institutions within the 6 months prior to the service(s) being provided at Grinnell College.
 - *J-1 exchange visitor visa holders* are only authorized to work or provide services for the institution that sponsored their visa.
 - *Exception:* J-1 exchange visitors sponsored by another institution must provide written authorization from their sponsoring institution to Grinnell College prior to services being provided. Payment will not be processed without authorization from the sponsoring institution.
 - *H-1B visa holders* are only authorized to work/provide services for the institution that sponsored their visa.
 - Other visa types – the Accounting Office will need to verify that the individual is allowed to work and accept payment for services provided to Grinnell College.
- Does the individual have a U.S. social security number (SSN) or an individual taxpayer identification number (ITIN)?
- What is the individual's country of permanent residence?

Step 2 – Ev Ohlsen will verify if the individual can provide services and accept payment for those services from Grinnell College. Further information may be requested as part of this review process.

Step 3 – Ev Ohlsen will confirm if the invitation may or may not be extended.

Step 4 – Provide the non-resident’s legal name (as documented on their passport) and their email address to Ev Ohlsen. Ev will work with the Accounting Office to assign a Colleague ID number and invite the individual to utilize our Sprintax Calculus software to provide their personal information and complete the required tax forms (ex: W-8BEN) in a secure manner.

- This web-based software verifies if the individual is eligible for tax treaty benefits.
- All required tax forms are automatically generated and can be signed and uploaded electronically.
- **** It is advised that individuals with non-resident tax status complete their profile and sign the required tax documents generated in Sprintax Calculus prior to providing services to Grinnell College. Payment for work/services provided will not be processed until this step is complete.**

Step 5 – Determine the best payment method and collect direct deposit or wire transfer information as needed:

- Paper check in US currency, (sometimes difficult to cash outside of the US)
- Electronic deposit to a [US bank account](#)
- Wire transfer to [foreign bank account](#)

Step 6 - Submit the check request(s) for travel reimbursement and/or honorarium through Emburse.

Step 7 – Note: payments may be adjusted for required tax withholding. Accounting will review the check request, adjust for tax withholding as required, and process for payment.