

NORTHERN ILLINOIS UNIVERSITY (NIU)
PAYMENTS TO FOREIGN NATIONAL GUEST SPEAKERS/LECTURERS

The nature of the service or work performed, the type of visa held, and the country of residence all affect whether or not NIU can pay a foreign national individual and what the taxation may be on payment. Before entering into an agreement with a foreign national guest, determine whether it is legal to pay the individual. See Foreign National Legal-to-Pay Guidelines.

1) Payment to Foreign National Individual for Reimbursement of Travel Expenses Only

Required documentation and forms: *Check Request Form*, *Compliance Statement*, copy of letter of invitation, itemized expenses and receipts (**originals with detail**), legible copies of passport with visa stamp (this stamp shows the arrival date), and copy of visa (if not from a visa waiver country).

- Department issues written invitation to the individual specifically clarifying receipt retention requirements for reimbursement.
- Individual accepts invitation and begins travel, retaining receipts required. Upon arrival at NIU, department will obtain signature for *Compliance Statement*.
- Individual submits receipts to department while at NIU or immediately following completion of travel. All receipts must show proof of payment or zero balance.
- Department submits the signed *Check Request*, the signed *Compliance Statement*, a copy of the letter of invitation, copies of passport with visa stamp (this stamp shows the arrival date), copy of visa (if not from a visa waiver country), and original receipts to the Accounting Office, keeping a copy of the entire packet for your records.
- Accounting processes payment.

2) Payment for Services to Foreign National Individual with a SSN or ITIN

Required documentation and forms: *Check Request Form*, *Foreign National Data Collection Form (FNDCF)*, *Compliance Statement*, *Independent Contractor Certified Work Statement (CWS)*, *W-8BEN*, copy of letter of invitation, legible copies of passport with visa stamp (this stamp shows the arrival date), and copy of visa (if not from a visa waiver country).

- Department issues written invitation to the individual which can be used to acquire necessary travel documents for entry into the United States.
- Individual accepts invitation and begins travel. Upon arrival at NIU, department will obtain completed *FNDCF*, signed *Compliance Statement*, signed *CWS*, signed *W-8BEN*, copies of passport with visa stamp (this stamp shows the arrival date), and copy of visa (if not from a visa waiver country).
- Department submits all required documentation to Accounting for review, keeping a copy of the entire packet for your records.
- Accounting determines treaty benefit availability and notifies department. If treaty available, an appointment is made to meet with the individual to sign treaty paperwork. If no treaty available, payment is processed with 30% income tax withholding.
- At year-end, individual will be sent form 1042-S for tax filing.

3) Payment for Services to Foreign National Individual without a SSN or ITIN

Required documentation and forms: *Check Request Form*, *Foreign National Data Collection Form (FNDCF)*, *Compliance Statement*, *Independent Contractor Certified Work Statement (CWS)*, *W-8BEN*, copy of letter of invitation, legible copies of passport with visa stamp (this stamp shows the arrival date), and copy of visa (if not from a visa waiver country).

- Department issues written invitation to the individual which can be used to acquire necessary travel documents for entry into the United States.
- Individual accepts invitation and begins travel. Upon arrival at NIU, department will obtain completed *FNDCF*, signed *Compliance Statement*, signed *CWS*, signed *W-8BEN*, copies of passport with visa stamp (this stamp shows the arrival date), and copy of visa (if not from a visa waiver country).
- Department submits all required documentation to Accounting for review, keeping a copy of the entire packet for your records.
- Accounting processes payment with 30% income tax withholding.
- At year-end, individual will be sent form 1042-S for tax filing.

All *Forms* can be found on the Accounting Office website. Please contact the Controller's Office with questions.