Finance & Administrative Services
Office of Accounting Services
Accounts Payable & Travel

International Visitors

Visa and Reimbursement Regulations for Foreign Visitors (Non-Employees)

Schools and departments in the Louisiana State University System have historically invited international speakers and scholars to participate in conferences, assist in research or provide lectures to students in exchange for the reimbursement of travel expenses and, occasionally, a fee for their service. Visits to our campuses by foreign scholars are necessary for an international exchange of knowledge. It is this exchange that continues to challenge and broaden the horizons of both students and faculty.

Following is an overview of Immigration and IRS issues surrounding visits to the University by international visitors:

1. Typical visa types assigned to internationals for short term visits to the U.S. include B-1, B-2, J-1

- eligible for travel expense reimbursement in accordance with PM-13; not subject to tax withholding or IRS reporting
- eligible for professional service payment, in accordance with University Procurement, as long as (a) visitor does not spend more than 9 days at LSU **and** (b) visitor has not accepted payment or expense reimbursement from more than 5 other institutions in the previous six-month period; request for payment must be made through Purchasing.

2. Under the **Visa Waiver Program**, nationals of some countries (complete list is available as a link on our web site) are eligible to apply to enter the U.S. as a Tourist or Business visitor without obtaining a visa. These visitors will enter the country as a WT (Waived Tourist) or WB (Waived Business) notation on their I-94 card.

- eligible for travel expense reimbursement in accordance with PM-13; not subject to tax withholding or IRS reporting
- eligible for professional service payment, in accordance with University Procurement, as long as (a) visitor does not spend more than 9 days at LSU **and** (b) visitor has not accepted payment or expense reimbursement from more than 5 other institutions in the previous six-month period; requests for payment must be processed through Purchasing.

3. Payments made to international visitors, with the exception of travel expense reimbursement, are subject to federal income tax withholding. The tax is required to be withheld at the rate of 30% unless a tax treaty provides exemption from withholding or withholding at a reduced rate. Payments subject to withholding include professional service payments and royalty payments.

- IRS Form 8233 - completed and signed by the international visitor claiming treaty benefits.
- IRS Form W-8BEN - completed and signed by international recipients of royalty payments claiming exemption from withholding or reduced withholding.

4. University reports all income payments (with the exception of travel expense reimbursement) annually on IRS Form 1042 to both the international and the IRS