



## International A/P Payments to Individuals for Honoraria, Services, Prizes/Awards and Travel Reimbursements<sup>1, 4</sup>

Immigration Status	VISA Definition	Honorarium	Independent Contractor	Prizes & Awards	Travel/Reimbursements
B-1/WB	<b>Visitor for Business</b>	Yes, with restrictions noted below	NO	YES	YES
	Restrictions	May be paid for activities lasting not more than 9 days. Cannot accept honoraria payment from more than 5 U.S. institutions within a 6-month period.			
	Required Documentation <sup>2</sup>	Honorarium, Compliance Statement, W-8BEN, I-94 or entry stamp, passport photo		W-8BEN	Non-Employee Reimbursement, W-8BEN, I-94 or entry stamp, passport photo
B-2/WT	<b>Visitor for Tourism</b>	Yes, with restrictions noted below	NO	YES	Yes, with restrictions noted below
	Restrictions	May be paid for activities lasting not more than 9 days. Cannot accept honoraria payment or reimbursement from more than 5 U.S. institutions within a 6-month period.			
	Required Documentation <sup>2</sup>	Honorarium, Compliance Statement, W-8BEN, I-94 or entry stamp, passport photo		W-8BEN	Non-Employee Reimbursement, Compliance Statement, W-8BEN, I-94 or entry stamp, passport photo
Canadian Walkover	<b>No Documentation</b>	Yes, with restrictions noted below	NO	YES	Yes, with restrictions noted below
	Restrictions	May be paid for activities lasting not more than 9 days. Cannot accept honoraria payment from more than 5 U.S. institutions within a 6-month period. Canadians should make a request for B-1 status at the port of entry to ensure smooth processing of travel reimbursements.			
	Required Documentation <sup>2</sup>	Honorarium, Compliance Statement, W-8BEN, I-94 or entry stamp, passport photo		W-8BEN	Non-Employee Reimbursement, W-8BEN, Compliance Statement, I-94 or entry stamp, passport photo



EMPLOYEE SERVICES

Immigration Status	VISA Definition	Honorarium	Independent Contractor	Prizes & Awards	Travel/Reimbursements
F-1	<b>Student</b>	Yes, with restrictions noted below	Yes, with restrictions noted below	YES	Yes, with restrictions noted below
	Restrictions	Students not sponsored by CU may be paid honoraria and for services only if on Optional Practical Training and with a valid Employment Authorization Document (EAD). Travel is generally taxable, however, exceptions may apply. Contact the International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Honorarium, W-8BEN, I-94, passport photo, I-20, EAD	Scope of Work, W-8BEN, I-94, passport photo, I-20, EAD	W-8BEN	Non-Employee Reimbursement, W-8BEN, I-94, passport photo, I-20, EAD (if reimbursement is related to honorarium or services)
J-1	<b>Exchange Visitor/Scholar</b>	Yes, with restrictions noted below	Yes, with restrictions noted below	YES	Yes, with restrictions noted below
	Restrictions	If not CU sponsored, a letter from the Responsible Officer (RO) of the sponsoring U.S. entity is required in advance of activity for honorarium payments and travel. Must be sponsored by CU to receive payment for independent contractor services. Contact International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Honorarium, W-8BEN, I-94, passport photo, DS-2019, letter from sponsor's RO, if not CU sponsored	Scope of Work, W-8BEN, I-94, passport photo, CU-sponsored DS-2019	W-8BEN	Non-Employee Reimbursement, W-8BEN, I-94, passport photo, DS-2019, letter from sponsor's RO, if not CU sponsored
J-1	<b>Student</b>	Yes, with restrictions noted below	Yes, with restrictions noted below	YES	Yes, with restrictions noted below
	Restrictions	May be paid honoraria and services only if authorized for Academic Training at CU with Responsible Officer (RO) approval on DS-2019. Travel is generally taxable, however, exceptions may apply. Contact the International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Honorarium, W-8BEN, I-94, passport photo, DS-2019, letter from sponsor's RO	Scope of Work, W-8BEN, I-94, passport photo DS-2019, letter from sponsor's RO	W-8BEN	Non-Employee Reimbursement, W-8BEN, I-94, passport photo, DS-2019, letter from sponsor's RO (if reimbursement is related to honorarium or services)



EMPLOYEE SERVICES

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H1B	<b>Temporary Worker in Specialty Occupation</b>	Generally, no	Generally, no	YES	Generally, no
	Restrictions	Contact the International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Contact the International Tax Office <sup>3</sup>	Contact the International Tax Office <sup>3</sup>	W-8BEN OR CU W-9, Substantial Presence Test Worksheet if claiming U.S. tax residency	Contact the International Tax Office <sup>3</sup>
TN	<b>Trade NAFTA</b>	Generally, no	Generally, no	YES	Generally, no
	Restrictions	Contact the International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Contact the International Tax Office <sup>3</sup>		W-8BEN OR CU W-9, Substantial Presence Test Worksheet if claiming U.S. tax residency	Contact the International Tax Office <sup>3</sup>
O-1 (employer sponsored)	<b>Person of Extraordinary Ability</b>	Generally, no	Generally, no	YES	Generally, no
	Restrictions	Contact the International Tax Office for more information. <sup>3</sup>			
	Required Documentation <sup>2</sup>	Contact the International Tax Office <sup>3</sup>	Contact the International Tax Office <sup>3</sup>	W-8BEN OR CU W-9, Substantial Presence Test Worksheet if claiming U.S. tax residency	Contact the International Tax Office <sup>3</sup>



EMPLOYEE SERVICES

Immigration Status	VISA Definition	Honorarium	Independent Contractor	Prizes & Awards	Travel/Reimbursements
O-1 (agent sponsored)	<b>Person of Extraordinary Ability</b>	NO	Yes, with restrictions noted below	YES	Yes, with restrictions noted below
	Restrictions	Agent-sponsored O-1 visitors may perform and receive remuneration for independent services, only if CU is on the individual's performance itinerary, except in very limited situations. Reimbursements related to authorized services are allowable and may meet accountable plan rules if paid directly to individual.			
	Required Documentation <sup>2</sup>		Scope of Work, W-8BEN or CU W-9 (and SPT Worksheet), I-94, passport photo, performance itinerary	W-8BEN OR CU W-9, Substantial Presence Test Worksheet if claiming U.S. tax residency	Non-Employee Reimbursement, W-8BEN or CU W-9 (and SPT Worksheet), I-94, passport photo, performance itinerary
P-1, P-2, P-3	<b>Professional Athletes and Entertainers</b>	NO	Yes, with restrictions noted below	YES	Yes, with restrictions noted below
	Restrictions	CU must be on individual/group's performance itinerary filed with Form I-129 to USCIS. Reimbursements related to authorized services are allowable and may meet accountable plan rules if paid directly to performer(s).			
	Required Documentation <sup>2</sup>		Scope of Work, W-8BEN or CU W-9 (and SPT Worksheet), I-94, passport photo, performance itinerary	W-8BEN OR CU W-9, Substantial Presence Test Worksheet if claiming U.S. tax residency	Non-Employee Reimbursement, W-8BEN or CU W-9 (and SPT Worksheet), I-94, passport photo, performance itinerary



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## EMPLOYEE SERVICES

<sup>1</sup>Payments for honoraria, independent contractor services and prizes/awards are generally subject to 30% tax withholding. Travel expenses associated with honorarium activity and independent services may be reimbursed under the Accountable Plan Rules. Otherwise, travel and related expense reimbursements may be taxable. For more information about Accountable Plan Rules, contact the Procurement Services Center ([www.cu.edu/psc](http://www.cu.edu/psc)).

<sup>2</sup>All required documentation for payment of honoraria, independent contractor services and prizes and awards should be uploaded as attachments in CU Marketplace. Required documentation for non-employee reimbursements should be sent to the International Tax Office along with the NR and any additional documents required by PSC. Scopes of Work will be routed to the International Tax Office after being approved by HR, and will be returned to the department once approved.

<sup>3</sup>Contact the international tax specialist assigned to the alpha range applicable to your vendor:

### A-L:

Kendra Zafiratos

[Kendra.Zafiratos@cu.edu](mailto:Kendra.Zafiratos@cu.edu)

303-735-5534

### M-Z:

Alicia Dandeneau

[Alicia.Dandeneau@cu.edu](mailto:Alicia.Dandeneau@cu.edu)

303-735-0816

### Forms:

- [Compliance Statement](#)
- [Honorarium \(HNR\)](#)
- [I-94](#) (issued electronically at Port of Entry and available for download by the traveler or with their written permission)
- [Non-Employee Reimbursement \(NR\)](#)
- [Scope of Work \(SOW\)](#)
- [Substantial Presence Test Worksheet](#)
- [W-8BEN](#)
- [CU W-9](#)

<sup>4</sup>Please contact the International Tax Office if you have questions about study subject payments (SSP) and payments made on the Payment Authorization Form (PA). These payment types are not addressed by this matrix.