

International AP Payments ^[1]



When making payments to international payees (non-U.S. persons/entities), there may be additional forms and processing requirements based on factors such as the payment type or the payee's immigration status and the expected payment mechanism (Payment Authorization (PA), Payment Voucher (PV), Purchase Order (PO), etc.).

International Accounts Payable (AP) Payment Matrix

The International Tax department provides an interactive matrix to help identify the payments that can be made to international visitors. Please refer to the [International Accounts Payable \(AP\) Payment Matrix](#)

[2] to determine what is permissible and any additional required documentation. Additional questions on these requirements can be directed to intltax@cu.edu [3].

Non-Employee Reimbursement-International (NRI) Form

Many payments made to international payees can be processed on the form appropriate for the payment type (Payment Authorization, Payment Voucher, Purchase Order, etc.), [reimbursements?](#) [4] and [refunds](#) [5] to non-U.S. persons or to individuals residing outside of the U.S. (at a non-U.S. address) must be processed on the [Non-Employee Reimbursement-International \(NRI\) form](#) [6]. These payments include reimbursements for travel and certain other expenses, as well as refunds on amounts paid to the university by non-employees who are non-U.S. persons or are residing at a non-U.S. address.

Note: When non-employee travel expenses include payments made in other (non-USD) currencies, the exchange rate and any associated fees must be documented as part of the reimbursement request. When submitting in Concur, the built-in currency converter will assist with processing each transaction appropriately. When submitting on an NRI form, a currency conversion site such as [Oanda](#) [7] should be used to document each transaction reimbursed on the form. The calculation must be backdated to the date the expense was incurred, and there must be a separate conversion document included for each transaction in the report.

International Tax Office Approval

Regardless of the form or payment type, all payments to international payees must be routed to the International Tax office for approval prior to submission to the PSC.

- For payments made on the [Payment Authorization \(PA\)](#) [8], [Non-Employee Reimbursement-International \(NRI\)](#) [6], and [Study Subject Payment \(SSP\)](#) [9] forms, the completed form and all required documentation can be emailed directly to intltax@cu.edu [3] for review and signature.
 - The International Tax Office will then forward the approved form and all originally submitted documentation to the PSC for processing, also copying the department on the submission.
 - Forms requiring international tax review will be processed within 10 days of when received by APInvoice@cu.edu [10], after the international tax review has been completed.
- For payments processed in CU Marketplace, the workflow for international payees will automatically route the purchase request to the International Tax office for review as appropriate.

For additional questions on payments to international non-employees, please contact the International Tax office at intltax@cu.edu [3]. To avoid potential delays in payment processing, it is recommended to review any questions on paying non-U.S. persons/entities with the International Tax office before sending the payment request to the PSC.

Resources_

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- [AP Travel \(International\) Payments Guidance](#) [12]
- [Forms W-8: FAQ and Guidelines](#) [13]
- [Honorarium Form](#) [14]

- [International Payments: Required Documentation](#) [2]
- [Non-Employee Reimbursement-International \(NRI\) Form](#) [6]
- [Payment Authorization Form](#) [8]
- [Scope of Work \(SOW\)/Independent Contractor](#) [11]
- [Study Subject Payment \(SSP\) Form](#) [9]
- [Oanda Currency Converter](#) [7]

Related Articles

- [Concur Expense: Creating a Non-Employee Expense Report](#) [15]
- [Payment Status: Looking Up Payment Authorizations \(PAs\) and Non-Employee Reimbursements-International \(NRIs\) in FIN](#) [16]

[SEARCH ALL ARTICLES](#) [17]

Policies and Procedures

- [PSC Procedural Statement on Travel](#) [18]
- [PSC Procedural Statement: Payment Voucher / Authorization](#) [19]
- [PSC Procedural Statement: Wire Transfers](#) [20]

[VIEW ALL PROCEDURES](#) [21]

Groups audience:

Procurement Service Center

Source URL: <https://www.cu.edu/psc/paying/international-ap-payments>

Links

[1] <https://www.cu.edu/psc/paying/international-ap-payments> [2] <https://www.cu.edu/docs/international-ap-payments> [3] <mailto:intltax@cu.edu> [4] <https://www.cu.edu/psc/paying/non-purchase-order-payments#Reimbursements> [5] <https://www.cu.edu/psc/paying/non-purchase-order-payments#Refunds> [6] <https://www.cu.edu/psc/forms/non-employee-reimbursement-nr> [7] <https://www.oanda.com/currency-converter/en/?from=EUR&to=USD&amount=1> [8] <https://www.cu.edu/psc/forms/payment-authorization-pa> [9] <https://www.cu.edu/psc/forms/study-subject-payment-ssp> [10] <mailto:APInvoice@cu.edu> [11] <https://www.cu.edu/psc/collaborative-hr-services/cu-campus/scope-work-sow/employee-services-procedural-statement> [12] <https://www.cu.edu/docs/ap-travel-international-payments-guidance> [13] <https://www.cu.edu/docs/forms-w-8-faq-and-guidelines> [14] <https://www.cu.edu/psc/policies/honorarium-hnr> [15] <https://pschelp.cu.edu/s/article/Concur-Expense-Creating-a-Non-Employee-Expense-Report> [16] <https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-PAs-and-NRIs-in-FIN> [17] <https://pschelp.cu.edu/s/> [18] <https://www.cu.edu/psc/psc-procedural-statement-travel> [19] <https://www.cu.edu/psc/policies/psc-procedural-statement-payment-voucher-authorization> [20] <https://www.cu.edu/psc/psc-procedural-statement-wire-transfers> [21] <https://www.cu.edu/psc/procedures>