

Employment Guidelines for Inviting International Speakers or Performers (Honorarium Payments) and Visiting Professors, Research Scholars, or Instructors

Since September 11, 2001, the U.S. Government has enacted many new regulations governing foreign nationals. This document establishes guidelines for consistent decisions and practices to ensure compliance with Federal regulations governing the employment of foreign nationals. **It serves to protect the institution and individual employees from substantial penalties that may be incurred in the employment of unauthorized aliens and the possible forfeiture of the institution's ability to sponsor international students or visitors in the future.**

These guidelines apply to the employment of foreign nationals regardless of the length of their employment status, whether it is a week, a couple of months, or an academic year.

Nothing in these guidelines shall be used as the basis for discrimination against any individual or group because of race, sex, age, color, religion, national origin, disability, or veteran status; nor will it be construed to be a basis for circumventing equal employment opportunity laws, policies, and standard employment procedures.

These are very basic guidelines. If you are considering inviting a professor or research scholar to the College, please contact Paula Hutt, Senior Accountant-Business Office and Tina Johnson, International Programs Advisor at least 3-4 months in advance. Tina Johnson can help you with visa questions, and Paula Hutt can help you with tax and treaty exemption questions. Please copy both of them on any correspondence. Even if you are making the payment to a U.S. organization rather than the foreign national, notification is necessary because tax may still need to be withheld.

Tax ID Numbers

Since January 1, 2002, the U.S. Government **requires all foreign nationals** who are receiving a payment or who have room/board as part of their remuneration package to have a Social Security Number (SSN) or Tax Identification Number (TIN). Depending on the tax treaty between the U.S. and the visitor's country, the remuneration package may be taxable.

SSNs and TINs are now very difficult to procure, due to the increase in paperwork for security reasons. Depending on where the person is living, the visitor may be able to procure a number ahead of time from a Social Security Administration (SSA) overseas office. Otherwise, they will have to apply for a number in the U.S. immediately after arrival. **The SSA is saying that it may take up to 3 months to get a SSN or TIN.** Visitors may be reimbursed for travel expenses without a SSN or TIN, but must show appropriate receipts to the Randolph College Business Office.

Review applicable section below and then contact Paula Hutt and Tina Johnson. They can help assess the requirements, manage the visa process, and handle all other paperwork to ensure that the College is following the U.S. Federal Government regulations with each and every visitor.

Speakers or Performers (Honorarium Payments)

- **If the speaker is a U.S. permanent resident:**

The person needs to complete a W-9 form and provide evidence of his/her permanent residency **ahead of time** to the Business Office so that he/she can be paid the honorarium when he/she arrives. **Otherwise, the person may not receive payment until after departure and a completed W-9 form is received.**

- **If the speaker is a non-U.S. resident coming to campus from outside the U.S.:**

Honorariums may be paid to individuals with a B-1 (Business visa), B-2 (Tourist visa) or from a visa waiver country. Individuals must qualify under the **9-5-6 Rule**. This rule states that an individual cannot be at Randolph College for more than 9 days and cannot have more than 5 other such engagements in the U.S. during a 6-month period. If the individual does not meet this requirement we **cannot** pay him/her an honorarium.

The individual will have 30% of the honorarium withheld in federal tax (unless he/she is from a country that has a tax treaty with the U.S. and already possesses a SSN or ITIN) and will receive a 1042S tax form from Randolph College at the end of the calendar year. He/she will also be required to file a U.S. tax return reporting this payment.

In some instances, the College *may decide to sponsor* the short-term international visitor for a J-1 visa through Lynchburg College, especially where a performance might be involved. In this case, Tina Johnson will require the following information about the visitor:

1. Passport number and issuing country
2. Full name
3. Date of birth
4. City and country of birth
5. Current address and telephone
6. Current employer and occupation (please indicate specialty of professor/scholar)
7. Has visitor ever been in the U.S. before? If so, when and for how long?
8. Have they ever been issued a U.S. Social Security Number? If so, please list the number.
9. E-mail address

- **If the speaker is a non-U.S. resident currently working in the U.S. at another institution:**

If the person is on a J-1 visa sponsored by another institution, you need to request prior written authorization from the responsible officer of that institution to invite the person to speak at Randolph College. The College requires a photocopy of this letter, to be given to the International Programs Advisor.

If the person is on an H or TN visa, we cannot pay the person an honorarium, but we can reimburse for expenses.

In both of the non-U.S. resident instances, the person receiving the honorarium will need to fill out forms and provide immigration documentation to Paula Hutt. A copy of the SSN/TIN or a copy of the application for a said number is needed. Processing of this information by the Business Office with the IRS could take as long as 10 business days. Unless this information is provided to the Business Office well ahead of time, the speaker or performer will not receive payment until after departure.

Visiting Professor, Research Scholars, or Instructors

- **If the visitor is a U.S. permanent resident:**

The visitor will need to stop by Human Resources to complete tax withholding and eligibility for employment forms at their earliest convenience after arriving on campus.

- **If the visitor is a non-resident from outside the U.S.:**

The visitor needs to have a SSN, which is now very difficult to procure. Depending on where the person is living, the visitor may be able to procure a number ahead of time from a Social Security Administration (SSA) overseas office. Otherwise, he/she has to apply for a number in the U.S. after he/she arrives. **The SSA is saying that it may take up to 3 months to get a SSN. This does not preclude the person from coming, but he/she will not be paid until he/she receives the SSN.**

The College usually sponsors visitors with J-1 visas. If the visitor is from Canada or Mexico, he/she has the option to choose the J-1 or TN visa. You need to work with Tina Johnson to get the documentation required for the international visitor to take to the U.S. Embassy for the visa interview. Any dependent accompanying the visitor will also need proof of immediate family relationship (birth certificate for children or marriage certificate for spouse). **Please allow 3-4 months for this process.**

The visitors on J visas are required by law to have medical insurance that meets specific U.S. government requirements, if this is not already provided by the College. Tina Johnson can answer questions regarding insurance.

Within ten days of arrival in the U.S. the visitor will need to complete the AR-11 (address form) and submit to Tina Johnson.