**Travel Payments to International Visitors**

Travel reimbursements are governed by tax regulations, Indiana University policy and immigration regulation. Reimbursements are not taxable if there is quantifiable service provided to IU by the individual. As long as the expense is substantiated and the business connection requirement is met, it falls under the IRS Accountable Plan and is non-taxable.

There may also be restrictions on what activities an international visitor may engage in while in the USA, based on immigration regulation.  Please refer to the matrix below for additional payment guidance based on Visa type.  Specific questions regarding Immigration policies and procedures should be directed to the [Office of International Services](http://ois.iu.edu/).

* [NRA Payments Matrix](https://controller.iu.edu/compliance/form-library" \o "NRA Payments final.pdf)

**Documents Required for Travel Payments**

In order to be reimbursed the visitor/department must submit the following documents to University Tax Services:

* [Tax Coversheet for International visitors](https://controller.iu.edu/compliance/form-library" \o "nra_short_term_visitor_fillin.pdf" \t "_blank)
* Passport with entry stamp OR I-94 departure card (see example under [Quick Guide](https://training.iu.edu/index.shtml))
* [Form W-8BEN](https://purchasing.iu.edu/buying/suppliers.php), Part I, questions 1-6 and Part IV.
* [W-8 BEN Example](https://purchasing.iu.edu/buying/suppliers.php" \o "FormW8BEN.Example.pdf" \t "_blank)

If the travel is considered taxable, residents of certain countries may be entitled to reduced tax rates or exemption from tax under a tax treaty between their country and the U.S. The link provides information on applying for tax treaty benefits.

* [Tax Treaty](https://old.fms.iu.edu/tax/international/tax-treaty-countries/)

**Additional Points to Remember**

* Travel not related to the conduct of business on behalf of Indiana University will be classified as a fellowship for tax withholding and reporting purposes.
* If the payee is a non-resident alien for tax purposes, tax must be withheld at the time of payment unless treaty benefits are available.
* Travel and/or living expenses paid for short-term scholars are forms of taxable income and reported on Form W-2.

Any additional questions regarding travel policies and procedures should be directed to [Travel Management Services](http://www.indiana.edu/~travel).