

Travel Reimbursements To Foreign Nationals

Travel reimbursements for Foreign Nationals may have income tax withholding consequences and must be reviewed by the Foreign National Tax Administrator before approval. A 30% income tax withholding may be required on travel reimbursements to Nonresident Alien individuals.

1. Contact the Foreign National Tax Administrator when planning to invite a foreign visitor to the University. Many questions can be answered in advance of the trip.
2. Route travel vouchers to the Foreign National Tax Administrator if the individual is not an employee and not a U.S Citizen.
3. Have the individual complete the Foreign National Information Form, print, sign & date, and attach the applicable document copies to the travel voucher. The information form is located at:

<http://busfin.colostate.edu/ForeignNationalForm.aspx>

4. Honoraria (service) payments to foreign nationals cannot be made on travel vouchers. Please request honorarium payments to foreign nationals via Accounts Payable.

Reimbursements for Visa Types Indicated on the I-94:

1. B1 or WB – visitors for business purposes
 - Must follow the 9-5-6 Rule:
Activity can be for no longer than 9 days and
No more than 5 activities in the prior 6 months
2. B2 or WT – visitors for tourist purposes
 - Must follow the 9-5-6 Rule:
Activity can be for no longer than 9 days and
No more than 5 activities in the prior 6 months
 - Travel reimbursement is potentially taxable

3. J-1

- Sponsored by another institution:
 - Travel reimbursement is potentially taxable income
 - Must have written permission from the Responsible Office (RO) at their sponsoring institution before travel takes place
- Sponsored by CSU and a non-employee:
 - Any travel reimbursement is potentially taxable income

4. F-1

- Travel reimbursement is potentially taxable income

5. H-1B

- Actual reimbursement of expenses only