

WESTERN MICHIGAN UNIVERSITY
PAYMENTS TO FOREIGN NATIONALS
DEPARTMENT CHECK LIST

Part 1 - Payment of Honorarium (services performed inside the U.S. - individuals only)

- _____ Submit online [international visitor form](#) to verify that the visitor can legally be invited under export control laws. You will receive a response directly from export control.
- _____ Determine if the person has a visa status that allows payment by WMU from the [Payments to Nonresident Aliens Matrix](#). This includes travel expense reimbursements and travel expenses paid directly to a third party by WMU.
- _____ Obtain [Form W-8BEN](#) if tax treaty exemption is not applicable; or obtain [Form 8233](#) if tax treaty exemption is applicable, *and the visitor has a U.S. SSN or ITIN*
- _____ Obtain completed and signed [Foreign National Payment Data Form](#) with the affidavit section completed.
- _____ Submit above items to Corp. Reporting & Taxation for approval (Mail Stop 5207 - Carol LaLonde).
- _____ After receiving the approved paperwork from Corp. Reporting & Taxation, send to Payroll and Disbursements with the following items added:
 - a) Voucher request and/or travel expense form with receipts
 - b) Immigration documents - See [Documentation Required for Payment by Visa Category](#)
- _____ If the department wants the payment wired to the payee, complete the [wire transfer form](#) and attach that to the voucher as well. Also, note on the voucher bottom to see the attached wire transfer form.

Part 2 - Payments to Independent Contractors (services performed outside the U.S.)

- _____ Obtain completed independent contract form from IC
- _____ Obtain completed [Foreign National Payment Data Form](#)
- _____ Obtain completed [Form W-8BEN](#) (for individual) or [W-8BEN-E](#) (for entities) from IC
- _____ Submit above 3 items to Business Services for approval. Business services will also submit the paperwork to Corp. Reporting and Taxation for approval.

- _____ After approved paperwork is received from Business Services, add voucher request and/or travel expense form with receipts and send to Payroll and Disbursements for payment.
- _____ If the department wants the payment wired to the IC, complete the [wire transfer form](#) and attach that to the voucher as well. Also, note on the voucher bottom to see the attached wire transfer form.

Part 3 - Payments to Independent Contractors (services performed inside the U.S.)

- _____ Submit [online international visitor form](#) to verify the visitor can legally be invited under export control laws. You will receive a response directly from export control.
- _____ Determine if the person has a visa status that allows payment by WMU from the [Payments to Nonresident Aliens Matrix](#). **This includes travel expense reimbursements and travel expenses paid directly to a third party by WMU.**
- _____ Obtain completed independent contract form and questionnaire from IC
- _____ If IC is an individual - obtain [W-8BEN](#) if tax treaty exemption is not applicable; or obtain [Form 8233](#) if tax treaty exemption is applicable, *and the IC has a U.S. SSN or ITIN*
- _____ If IC is a legal entity, obtain [Form W-8BEN-E](#)
- _____ Obtain completed and signed [Foreign National Payment Data Form](#)
- _____ Submit above applicable items to Business Services for approval. Business services will also submit the paperwork to Corp. Reporting and Taxation for approval
- _____ After receiving the approved paperwork from Business Services, send to Payroll and Disbursements with the following items added:
 - a) Voucher request and/or travel expense form with receipts
 - b) Immigration documents - See [Documentation Required for Payment by Visa Category](#)
- _____ If the department wants the payment wired to the IC, complete the [wire transfer form](#) and attach that to the voucher as well. Also, note on the voucher bottom that a wire transfer form is attached

Part 4 - Payments to Foreign Nationals for royalties, or other items

- _____ Call Corp. Reporting and Taxation for assistance (269-387-2981) as there may be a negotiated tax treaty income tax rate for the particular type of income being paid.
- _____ Obtain [Form W-8BEN](#) (individuals), or [W-8BEN-E](#) (entities) from the payee
- _____ If the department wants the payment wired to the IC, complete the [wire transfer form](#) and attach that to the voucher as well. Also, note on the voucher bottom to see the attached wire transfer form.

_____ Send voucher request and attachments to Corp. Reporting & Taxation for approval (Mail Stop 5207 - Carol LaLonde) The voucher will be forwarded to Payroll and Disbursements for payment after approval.