

WESTERN MICHIGAN UNIVERSITY
PAYMENTS TO FOREIGN NATIONALS
DEPARTMENT CHECKLIST

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 a completed independent contract form from IC
- _____ Obtain completed [Foreign National Payment Data Form](#)
- _____ Obtain completed [Form W-8BEN](#) (for individual) or [Form 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 [Form 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 Form 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 (Carol LaLonde carol.lalonde@wmich.edu) The voucher will be forwarded to Payroll and Disbursements for payment after approval.