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 – Julie Carroll).

_____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 – Julie Carroll) The voucher will be forwarded to Payroll and Disbursements for payment after approval.