

International Tax Office
What I Need to Know Before I Invite Short-Term International Visitors

Before you invite an international visitor, particularly one who is already in the U.S., to Yale University, you need to make certain the individual has or will have an immigration status that permits the payment of honorarium. The resources listed below should help you answer that question.

Please note that generally ALL substantiated expenses for international visitors can be paid without any income tax withholding regardless of visa status or country of residence. The visitor may be required to complete certain forms to claim exemptions from federal and state income tax withholding from honoraria payments, if applicable.

Questions if Honoraria Payments will be made:

1. What visa status will the person have while visiting Yale? See attached Non-Immigrant Visa Categories to determine if visa status permits the payment of an honorarium.
2. Is the visitor from a tax treaty country? See attached list of treaty countries.
 - a. If the visitor is from a tax treaty country, does the visitor have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)?
 - b. If the visitor is from a tax treaty country, but does not have a SSN or ITIN, an application for an ITIN (Form W-7) in addition to Form 8233 must be completed to avoid 30% federal income tax withholding.
3. If the visitor is not from a tax treaty country, there is a 30% federal income tax withholding on any honorarium payments. Unfortunately, there are no exceptions to this rule.
4. Generally, Connecticut A&E tax of 5% must be withheld on all honoraria payments in excess of \$3,000. However, there is a \$5,000 annual threshold for certain speakers.

For questions or further assistance, please contact the following appropriate individuals:

Contact Name	Phone	Subject
Tina Flegler, Accounts Payable	432-5392	Check request required documentation
Daysi Cardona, Tax Office	432-5597	Tax withholding and tax treaty information
Susan Buydos, OISS	432-2305	U. S. Immigration Regulations

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A Brief Summary of Non-Immigrant Visa Categories

1. Payment of honorarium is NOT permitted for the following visa categories:
 - ◆ A-1, A-2 - Foreign Diplomatic Personnel
 - ◆ G-1 through G-4 - Representative of International Organization
 - ◆ F-2, H-4 - Dependents of F-1 and H-1; dependents of other non-immigrant statuses where employment is not permitted.

2. If NOT employed by Yale, payment of honorarium is NOT permitted for the following visa categories:
 - ◆ F-1 - Student
 - ◆ H1B - Temporary Worker in a Specialty Occupation
 - ◆ I-1 - Representative of Foreign Information Media
 - ◆ O-1 - Person of Extraordinary Ability
 - ◆ R-1 - Religious Worker
 - ◆ TN - Professionals under NAFTA (for citizens of Canada and Mexico)

3. Payment restrictions apply for the following visa categories if the academic activity lasts longer than nine (9) days or if the visitor has received payments from more than five (5) institutions within the past six (6) months:
 - ◆ B-1 - Visitor for Business
 - ◆ B-2 - Visitor for Pleasure
 - ◆ WB - Visa Waiver for Business
 - ◆ WT - Visa Waiver for Tourism

4. Payment of honorarium is also permitted for these visa types:
 - ◆ F-1 - Students (not sponsored by Yale) with authorization from their school for CPT or one OPT with Employment Authorization Document (EAD)

 - ◆ J-1 - Exchange visitors including students, scholars, and trainees (not sponsored by Yale) with written permission letter from sponsoring institution.

 - ◆ J-2 - Dependents of J-1 exchange visitor with EAD

5. Please contact Susan Buydos in OISS at 432-2305 if any visitor is holding a visa other than those listed above.

United States Income Tax Treaties

Each income tax treaty is unique and may not contain the same provisions for exemption as another treaty. The existence of an income tax treaty does not mean that an individual will automatically be exempt from federal income tax withholding; the individual must meet all of the qualifications as set forth in the treaty and must complete and submit all required tax treaty exemption forms to the University Tax Department. The U.S. currently maintains income tax treaties with the following countries:

Income Tax Treaties Currently in Force		
Australia	Indonesia	Poland
Austria	Ireland	Portugal
Barbados	Israel	Romania
Belgium	Italy	Russian Federation
Canada	Jamaica	Slovakia
China, People's Republic of	Japan	Slovenia
Cyprus	Kazakhstan	South Africa
Czech Republic	Korea, Republic of (South)	Spain
Denmark	Latvia	Sri Lanka
Egypt	Lithuania	Sweden
Estonia	Luxembourg	Switzerland
Finland	Mexico	Thailand
France	Morocco	Trinidad & Tobago
Germany	Netherlands	Tunisia
Greece	New Zealand	Turkey
Hungary	Norway	Ukraine
Iceland	Pakistan	U.S.S.R. (1)
India	Philippines	United Kingdom
		Venezuela

(1) The U.S. – U.S.S.R. income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan and Uzbekistan.