



Cornell University International Students and Scholars Office

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Visiting International Speakers and Performers: Paying Honoraria and/or Reimbursements

Most Visa Categories Prohibit Payment:

Most visa categories prohibit foreign visitors from being paid except by the sponsoring organization, government or employer through which their visa was obtained. "Payment" includes wages, living allowances or stipends, speaker fees, and honoraria. However, there are a few exceptions discussed below.

Reimbursement is Usually Allowed:

There are a few exceptions, however, and it should also be noted that most foreign visitors *may* be reimbursed for business expenses such transportation, lodging & meals (see "A Note About Reimbursements" on reverse side).

How to figure out what payments are OK:

This handout is designed to help you determine whether or not your guest speaker or performer may receive a payment from Cornell, and what you need to do to arrange for that payment. It is just a starting point. **For the most accurate information about payments to foreign visitors, contact:**

Tax Compliance
Cornell University's Division of Financial Affairs
(607) 255-9465
uco-tax@cornell.edu
http://www.payments.cornell.edu/For_Foreign_Nationals.cfm

STEP ONE:

You will need to have a discussion with your guest about his or her current or intended US immigration status, and the details of their visit. Here are the initial questions you should ask:

1. **Does the speaker or performer have a valid Employment Authorization Document (EAD) issued by United States Citizenship and Immigration Services?**
 - **If yes**, this person **MAY** receive any appropriate form of payment and you may go on to the next section (labeled "STEP TWO" below) to find out the proper payment procedures.
 - **If no**, proceed to question "#2" below.
2. **Is the speaker already in the US?**
 - **If yes**, what immigration status do they hold?
 - **If no:**
 - how long will they be at Cornell?
 - Will they speak or perform at more than one institution during their visit to the U.S.?
 - What is the speaker or performer's country of citizenship?

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STEP TWO:

After obtaining the particulars of your guest's immigration status and travel plans:

- **Determine the type of payment Cornell may be able to issue** by visiting:
http://www.payments.cornell.edu/Visa_IssuesImmigration_Law_Restrictions2.cfm
- **Determine the types of forms and documentation needed to process the payment** by visiting:
http://www.payments.cornell.edu/Processing_Payments_to_Foreign_Nationals2.cfm

FINAL STEP:

If your guest does not hold one of the visa categories listed on their web site, contact the Tax Compliance office **PRIOR to making any contractual agreements** (verbal or written) about payments!

Visa Categories That May Allow for the Payment of an Honorarium

B1/B2 (Tourist/Business): Cornell can pay an honorarium to a foreign national on a B-1 or **B-2 visa**, but **ONLY** under limited circumstances. There is no dollar limit, but the visit cannot exceed 9 days at a single institution **AND** the foreign visitor cannot have accepted payment or expenses from more than 5 institutions in the previous 6-month period.

WB/WT (Visa Waiver): Visitors from some countries may enter the U.S. without a visa in WB or WT status. The rules for payments of honoraria for visitors from "visa waiver" countries are the same as the B-1/B-2 rules (see above). *Only visitors from the following 27 countries qualify: Andorra, Australia, Austria, Belgium, Brunei, Denmark, Finland, France, Germany, Iceland, Ireland, Italy, Japan, Liechtenstein, Luxembourg, Monaco, Netherlands, New Zealand, Norway, Portugal, San Marino, Singapore, Slovenia, Spain, Sweden, Switzerland, and the United Kingdom.*

PLEASE NOTE: If you plan to enter the U.S. using the **visa waiver program**, please check the latest requirements (which include machine-readable passports) at the following web site:

http://travel.state.gov/visa/temp/without/without_1990.html

J1 (Non-Cornell Sponsor): J1 Exchange Visitors who are sponsored by an institution other than Cornell may be paid an honorarium if they have a letter of authorization from their sponsor.

A Note About Reimbursements:

Cornell will reimburse the business expenses (transportation, meals, lodging) of short-term foreign visitors as long as the voucher includes business purpose and original receipts supporting the expense. Information about reimbursement for business-related travel expenses can be found at:
http://www.payments.cornell.edu/Business_Expenses.cfm