

Payments of Honoraria to Foreign Guests

Summary

Before ACU can process a payment to a guest speaker (or other service provider) who is visiting the United States from a foreign nation, the foreign guest must complete an online interview process and provide documentation via [GLACIER online](#).

Process and Procedures

To gain access to [GLACIER online](#), please email the following information to ACU's Accounting

Department at accounting@acu.edu:

Name of the Guest or Visitor to the USA: _____

Email address of the Guest or Visitor to the USA: _____

Once the above information is provided, an email notification will be sent to the foreign guest that will contain a user ID and password for [GLACIER online](#). The foreign guest will then complete the interview forms indicating that he or she is a guest speaker (or artist/performer, etc., as applicable) and will be receiving an honorarium (or speaking fee, consulting fee, etc., as applicable). The remainder of the interview process requires the guest to provide information about his or her visa, dates of entry to the USA, expected length of stay, income tax treaty exemptions, etc.

At the end of the interview process, the foreign guest must print and sign a *GLACIER Tax Summary Report* and certain other forms prepared by [GLACIER online](#) and submit the signed forms and copies of immigration documents (visas, I-94 card, etc.) indicated on the *GLACIER Tax Summary Report* to the department preparing the Request for Payment form. The department will submit the Request for Payment form to Accounts Payable and the immigration or tax documents to ACU's Accounting Department at accounting@acu.edu.

Tax Withholdings and Treaty Exemptions

Generally, a withholding tax of 30% is applied to all payments of honoraria to foreign guests in accordance with IRS regulations.

Guests from certain nations may apply for an exemption of withholding taxes if an income tax treaty exists between the USA and the guest's country of residence. If applicable, GLACIER will prepare the IRS treaty election form (Form 8233) for the foreign guest to sign and submit with the other documents noted above. Treaty benefits will not be honored unless the applicable IRS forms are properly completed in GLACIER and signed by the foreign guest.

Please note: Payments to foreign guests will not be made until the appropriate GLACIER forms and immigration documents have been provided to ACU Financial Operations for review.