

state this at the border so they get a B-1 stamp in their passport. Business visitors from Canada may also need to provide proof of their business purpose, such as a copy of the contract, to the immigration agent. If they do not have a B-1 stamp, the College cannot pay them an honorarium.

Tax Withholding

The College is required by law to withhold Federal income tax at the rate of 30% on any payment for services to an international visitor unless there is an exclusion such as a tax treaty that would exempt the recipient from withholding. There are tax treaties between the U.S. and about 60 other countries that may provide an exemption to the mandatory 30% withholding requirement. This needs to be determined on a case-by-case basis. If the College does not withhold the required 30% from the international visitor, the College is responsible for paying the tax, and most often there will be penalties and interest involved at this point as well.

1. Tax Treaties ± If it is determined that the international visitor is eligible for a tax treaty, the College will need to obtain additional information from the visitor, have the appropriate tax forms signed, and obtain copies of their immigration paperwork.

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The 9/5/6 rule states that during a 6 month period an international visitor may accept an honorarium and/or travel reimbursement from no more than 5 institutions and the recipient cannot work more than 9 days at each institution. The visitor may stay in the U.S. longer than the 9 days but can only work for 9 days at each institution. If the visitor can not comply with the 9/5/6 rule or is going to be working at CC for longer than 9 days, they will likely need to apply for a J-1 short term scholar visa through Donna Beziou in the Office of International Programs and will likely need to be paid as an employee of the College. Donna can be reached at [TJ17 5w3th2.5w3thwe(a)e-6 4 w4t(a).248 w473 0 Td.2ee Tdas)th8