TRAVEL SUPPORT PAYMENTS
FOR FOREIGN NATIONALS

Travel reimbursements for a foreign national who is not an employee and not a U.S citizen, is usually non-taxable if it meets the all the following requirements:

- Business purpose
- Primarily benefits CSU, not the individual
- A service is provided to CSU by the individual (either on a paid or unpaid basis)

PROCEDURES:

1. Contact the Foreign National Tax Administrator when planning to invite a foreign visitor to the University. Many questions can be answered before making an offer to the individual.

2. Route travel vouchers to the Travel Services.

3. Include the following information in the comments area of the voucher:
   - Primary purpose of the visit.
   - Who benefits from the travel, CSU or the individual?
   - What type of service will they be performing, if any?

4. Honoraria payments to foreign nationals cannot be made on travel vouchers. Please request honorarium payments to foreign nationals via Accounts Payable.

REIMBURSEMENTS ALLOWED FOR VISA TYPES:

1. **B1 or WB** – Visitors for business purposes
   - Reimbursements can be made for up to 3 months.

2. **B2 or WT** – Visitors for tourist purposes
   - Reimbursements can be made ONLY if an Honorarium is received
   - Must follow the 9-5-6 Rule:
     - Activity can be for no longer than 9 days and
     - No more than 5 activities in the prior 6 months.

3. **J-1**
   - Sponsored by another institution:
     - Travel reimbursement is potentially taxable.
     - Must have written permission from their Responsible Office (RO) before travel takes place.
     - Preferably have the sponsor institution invoice the department for expenses.
   - Sponsored by CSU and a non-employee:
     - Any travel reimbursement is potentially taxable income.

4. **F-1**
   - Sponsored by another institution:
     - Travel reimbursement is potentially taxable.
     - Preferably have the sponsor institution invoice the department for expenses.
   - Sponsored by CSU and a non-employee:
     - Travel reimbursement is potentially taxable.

5. **H1-B**
   - Actual reimbursement of expenses only.