

TRAVEL REIMBURSEMENTS TO 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 **both** requirements:

- Business purpose
- Benefit CSU, not individual

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.
5. Honoraria payments to foreign nationals can **not** be made on travel vouchers. Please request honorarium payments to foreign nationals via Accounts Payable.

REIMBURSEMENTS ALLOWED FOR VISA TYPES INDICATED ON THE I-94:

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.