

Procedures for Making Emergency (time sensitive) Payments to International Visitors

Statement of Problem

- Some internationals we pay to do research may arrive to the U.S. *with insufficient funds* to travel to the University or obtain housing, food, or other necessities
 - Departments have requested procedures for expediting payments to these visitors so funds can be made available to them immediately upon arrival
 - These extraordinary procedures differ depending on the status of the visitor (see distinctions below)
 - This procedure should not be used to make honorarium payments to short-term visitors on B-1, B-2, W-B, or W-T visas
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Department Responsibilities

Departments

- are responsible for obtaining proper documents in order to comply with federal and state laws and external audit requirements (both before and after arrival)
- will forfeit approval of all future requests if they fail to comply with procedures
- should plan well in advance to meet all requirements (including timely payments)

The procedures below allow departments to pay international visitors while complying with all federal and state laws. *All steps below are the department's responsibility.*

Visitors Treated as Employees

- Set up employees in HRMS Payroll system prior to making a request for the emergency payment
 - Enter approved salary proposal (in most cases goal pay)
 - [Help visitors apply for a social security card](#) after they have been in the U.S. for at least 10 days

- Provide proof of SSN application to University Human Resources (UHR will assign a temporary SSN for the visitor in HRMS until the Social Security Administration issues a number)
- Bring copies of the following immigration documents to Finance-Payroll, preferably before the payment is processed, but no later than the second day the foreign visitor is in the country
 - I-94 card
 - DS-2019
 - U.S. visa
 - Picture page of the passport
 - I-9
- Request special check from Payroll **at least one day before the payment is needed** by calling 434.924.1377 or emailing lh7ea@virginia.edu
 - Pick up check and Bank of America positive pay form letter from Payroll (allows check to be cashed that same day)
 - Assist visitor in depositing or cashing check, which will be issued in the visitor's name
 - We strongly recommend taking the visitor to the Bank of America branch on University Avenue to present both check and form letter

Taxation

- Payments will be taxed according to federal rules for withholding on wage payments to nonresident alien (NRA) employees (withhold at the prescribed "single /1 exemption" rate)
- FICA taxes will not be withheld
- Payment and taxes withheld will be reported on Form W-2 at the end of the year
- No tax treaty exemptions will be granted on emergency payments
- Individuals eligible for treaty exemptions on subsequent payments must apply in person at UHR after their arrival to UVA and after receiving their SSN card

Visitors Treated as Fellows or Students (not paid through Payroll)

Steps that differ for fellows and students are marked in bold

- If payment will come from grant funds, contact the Office of Sponsored Programs (OSP-info@virginia.edu) to determine if the charge is allowable and the expenditure type
 - Provide award number, project number, PI name, and date of arrival in email
 - If charge is allowable, OSP will respond with the appropriate expenditure type for the transaction and an OSP approval number to enter in the payment voucher description field
- Process a manual pay voucher at least two days prior to arrival through the Integrated System/Accounts Payable module
 - Add payee to vendor file
 - **Fellows: Use vendor type "NRA Supplier" (you cannot use "Foreign Supplier"); Students: use "NRA Student"**
 - Use "Travel, Subsistence, Lodging" expenditure type if payment is not coming from grant funds
 - Pay voucher should be made "hold for pick up"
 - **Fellows only: In "Description" field of pay voucher, use "Time sensitive scholarship/fellowship payment"**
 - **Fellows only: Code invoice number field as follows: Computing ID, Month, Day, Year Number, and a sequential number indicating the number for that date (Example: ALB2B 082008 001)**
- Bring copies of the following immigration documents to Payroll, preferably before the payment is processed, but no later than the second day that the foreign visitor is in the country
 - I-94 card
 - **Fellows: DS-2019; Students: I-20**
 - U.S. visa
 - Picture page of passport
- Submit [Procurement Services-Individual Payee Registration Form](#) online
- Notify Accounts Payable of the payment (PRS-Vend@virginia.edu)

- Communicate with UHR Compliance and Immigration Services that a request for an emergency payment is being processed so that the NRA hold can be released (immigration@virginia.edu or 434.924.1377)
- Pick up the check from Accounts Receivable-Cashiering and deliver to foreign visitor
 - Assist visitors in depositing or cashing the check, which will be issued in their name

Taxation

- Payments to fellows will be taxed according to federal rules for withholding on fellowship payments to NRA fellows (withhold at the prescribed 14% rate)
- Payments to students will be taxed according to federal rules for withholding on non-qualified scholarships/fellowship payments to NRA students (withhold at the prescribed 14% rate)
- Payment and taxes withheld will be reported on form 1042-S at year-end
- No tax treaty exemptions will be granted on emergency payments
- Individuals eligible for treaty exemptions on subsequent payments must apply in person at UHR after their arrival to UVA and after receiving their Individual Tax Identification Number