

Payments to Foreign Person (non-entity)

Payment Type	Tax Rate	Documents required to collect from Payee
Honoraria	<p style="text-align: center;">30%</p> <p>Process via Chrome River Expense for gross amount of honoraria to be paid.</p> <p>Taxation staff will reduce the expense for tax withholding and process a JV in Banner to charge the index for the tax portion</p>	<p>Visa/Passport* Name & Picture Page</p>
		<p>U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport) and copy of Form I-94</p>
		<p>Attestation form - completed and signed by payee http://taxation.unm.edu/resources/batatest.pdf</p> <p>Signed valid W-8BEN on file with Vendor Maintenance</p>
Research Study Incentives	<p style="text-align: center;">30%</p> <p>Process via Chrome River Expense for gross amount of honoraria to be paid.</p> <p>Taxation staff will reduce the expense for tax withholding and process a JV in Banner to charge the index for the tax portion</p>	<p>Visa/Passport* Name & Picture Page</p>
		<p>U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport) and copy of Form I-94</p>
		<p>Signed valid W-8BEN on file with Vendor Maintenance</p>
Monetary Awards	<p style="text-align: center;">30%</p> <p>Process via Chrome River Expense for gross amount of honoraria to be paid.</p> <p>Taxation staff will reduce the expense for tax withholding and process a JV in Banner to charge the index for the tax portion</p>	<p>Visa/Passport* Name & Picture Page</p>
		<p>U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport) and copy of Form I-94</p>
		<p>Signed valid W-8BEN on file with Vendor Maintenance</p>
Travel Reimbursement	<p>If the payment meets the accountable plan, no tax withholding or reporting required.</p> <p>If the payment does not meet a University business purpose, it does not qualify to be reimbursed under UNM's accountable plan. http://ua.unm.edu/accountable-plan-requirements.html</p> <p>Any reimbursements made outside of UNM's accountable plan will require 30% US Federal Tax</p>	<p>Visa/Passport* Name & Picture Page</p>
		<p>U.S. Homeland Security stamp which coincides with their trip to UNM (inside visa/passport) and copy of Form I-94</p>
		<p>Signed valid W-8BEN on file with Vendor Maintenance</p>

* Passport only applies to citizens from visa waiver countries see list on UNM Taxation webpage

*** This list is intended as general guidance. Depending on specific facts & circumstances, Taxation staff may require additional documentation or information when necessary. ***

See guidelines Chrome River expense payment types to ensure the payment is being submitted properly

<http://ua.unm.edu/processing-payments-using-chrome-river-expense.html>