

Travel Reimbursements & Living Expense Payments to International Non-Employees

Prior to inviting a foreign visitor to CU, use this tool for **general guidance** related to substantiated and unsubstantiated travel payments to international non-employees. Detailed guidance and required documentation is available at: <https://www.cu.edu/docs/international-ap-payments>. Please direct inquiries to intltax@cu.edu.

Important:

- Travel payments, including reimbursements, to foreign nationals are **SUBJECT TO RESTRICTION** based on the visitor's immigration status and the activity associated with the travel.
- Foreign nationals who are nonresident alien (NRA) taxpayers in the U.S. are subject to different tax rules than those that govern taxation of payments to resident alien (RA) taxpayers, lawful permanent residents and U.S. persons. The default rate of withholding on payments to NRA's is 30% unless another section of the tax code or a treaty can be applied to reduce or eliminate the required withholding.
- The International Tax Office will make the final determination of a payments primary purpose, permissibility and taxation based on details provided by requestor.
- Immigration related documentation is required for approval of payments to foreign visitors.

