

K. Nonresident Aliens

1. Resident aliens are treated the same as U.S. citizens for income tax purposes.
2. Payments to nonresident aliens (foreign individuals) may be subject to withholding of federal tax.
3. Please see “University of Hawai'i Foundation Scholarship Expenditure Process” for details on payments made to student nonresident aliens.
4. Awards/Prizes
 - a. All payments for awards/prizes to nonresident aliens are subject to 30% withholding, excluding awards for work done outside the United States.
 - b. Tax treaty exemptions are not applicable.
 - c. Each recipient of an award/prize must have a social security number or an ITIN.
 - d. The Foundation will issue an IRS Form 1042-S at the end of the calendar year to all nonresident aliens who have received an award/prize.
 - e. Documents required for processing an award/prize to a nonresident alien:
 - i. UHF “**Check Request**”
 - ii. IRS “Form W-8BEN Certificate of Foreign Status”.
 - iii. Social security number or ITIN-Individual taxpayer identification number required.
5. Travel reimbursements
 - a. Travel reimbursements to nonresident aliens engaging in academic activity will be made for travel expenses, e.g. airfare, hotel, ground transportation, meal and any other business-related expenses, under the following circumstances:

- i. B-1 or WB visa holders (business visas), when paying travel only. If honorarium is paid through a different source, then the rules for B-2 or WT visa holders prevail.
 - ii. B-2 or WT visa holders (tourist visas), only if the activity does not exceed nine (9) days and the individual has not accepted incidental expenses from more than five institutions of higher education, a nonprofit or a government research organization in the past six months.
 - iii. Documents required for processing payment:
 - (a) UHF **“Check Request”**
 - (b) **“Certification of Academic Activity for Travel Reimbursement to a Nonresident Alien”**
 - (c) Copy of current passport and I-94 Arrival/Departure Form. (The I-94 is returned to immigration when the traveler leaves the country, so be sure a copy of the I-94 is made while the traveler is here).
 - (d) Travel itinerary and original receipts for airfare.
- b. J-1 visa holders (non-students) coming to teach at the University may be reimbursed for airfare only. Documents required for processing payment:
- i. UHF **“Check Request”**
 - ii. Copy of current passport and I-94 Arrival/Departure Form (The I-94 is returned to immigration when the traveler leaves the country, so be sure a copy of the I-94 is made while the traveler is here).
 - iii. Letter of invitation from the University.

- iv. Copy of DS 2019 Certificate of Eligibility for Exchange Visitor (J-1) Status.
 - v. Travel itinerary and original receipts for airfare.
6. The Foundation will not directly pay honorarium to nonresident aliens. The Foundation will reimburse the university for such payments.