Dear [Name of Visitor],

We are delighted that you have accepted our invitation to visit Teachers College, Columbia University from [DD/MM/YYYY to DD/MM/YYYY] to participate in [the event/lecture/presentation]. We are pleased to offer you an honorarium [amount] and/or cover associated incidental expenses [amount].

Please note: when it pays honoraria or reimbursement, Teachers College must comply with United States immigration and tax laws. Immigration laws determine if a foreign person is allowed to receive compensation. Tax laws require us to withhold taxes from any compensation unless you benefit from a tax treaty and submit the required documentation. We must collect relevant information and forms to determine your status and pay you.

* Please obtain a B-1 (**business**) visa prior to traveling, or use a visa waiver\* for **business** - WB - at the time of travel, and enter the U.S. in this visa classification as evidenced by a copy of the I-94 form (available here: <https://i94.cbp.dhs.gov/> ) and copies of the visa and passport identity pages. (*we must ask you to provide these forms in order to pay you).*
* The honorarium and/or associated incidental expenses must be paid for *“usual academic activity”* conducted for the benefit of the institution, such as lecturing, guest teaching, sharing knowledge, and/or attending College meetings**.**
* This activity must last no longer than **9 days.** You are eligible only if you have been paid an honoraria and expenses by no more than **5 institutions** or organizations within **6 months. *(Payment eligibility test under the US Immigration and Nationality Act Section 212(q) - Rule 9/5/6).***

Teachers College is legally required to withhold taxes at a rate of 30% on honoraria unless the recipient is eligible for an exemption or a reduction under the existing tax treaty. This link will direct you to tax treaties between the United States and particular countries: <http://www.irs.gov/Businesses/International-Businesses/United-States-Income-Tax-Treaties---A-to-Z>. To claim tax treaty benefits, you will need to provide the IRS form 8233 <http://www.irs.gov/pub/irs-pdf/f8233.pdf> / <http://www.irs.gov/pub/irs-pdf/i8233.pdf> . **This form must include a US Social Security or Individual Taxpayer Identification Number (“ITIN”)**. If you wish to apply for an ITIN, please follow instructions on the IRS web site <http://www.irs.gov/Individuals/Individual-Taxpayer-Identification-Number-%28ITIN%29>. SSN or ITIN number is assigned to you permanently. You may use it for future visits to Teachers College or other schools.

**If your country does not have a tax treaty with the United States or if you choose not to claim tax treaty exemption/reduction, you do not need to provide form 8233/US tax ID *(Teachers College will withhold taxes at 30%)*. You may be able to claim tax withheld from the IRS.**

**Reimbursement of incidental expenses is not subject to tax withholding/reporting.**

**Please note: Teachers College staff will review immigration and tax forms to determine payment/tax exemption eligibility, but will not provide tax advice. In the United States, the *individual taxpayer* is responsible for filing appropriate and accurate tax forms/returns and negotiating tax matters with the Internal Revenue Service (IRS). Please visit** [**www.irs.gov**](http://www.irs.gov)**.**

If you have any questions in reference to honoraria payment or reimbursement of incidental expenses, please call Viktoria Potapova, Administrative & Legal Associate at (212) 678-6637 or e-mail [potapova@tc.edu](mailto:potapova@tc.edu).

To ensure that payments are made quickly and efficiently please register with Teachers College’s on-line payment management system - Unimarket

[**https://supplier.unimarket.com/app/register/community/Teachers%20College**](https://supplier.unimarket.com/app/register/community/Teachers%20College)

If you have any questions or concerns regarding the Unimarket registration process, please contact Unimarket Support: 888-868-5929 or [support@unimarket.com](mailto:support@unimarket.com).

*\*Visa Waiver countries: Andorra, Austria, Australia, Belgium, Brunei, Czech Republic, Denmark, Estonia, Hungary, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, the Netherlands, New Zealand, Norway, Portugal, San Marino, Singapore, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, and the United Kingdom.*

*Canadian citizens are exempt from visa requirements and are presumed to be in the U.S. in "B" status.*