PAYMENTS AND REIMBURSEMENTS GUIDELINES

The following apply to all J. T. Oden Faculty Research Fellows:

1. The amount of funding indicated on the letter of invitation will be used to reimburse travel expenses (including per diem $41/day) and honorarium (if applicable). Original receipts are required for reimbursements.
   Lodging costs (room and tax only) that are direct billed to ICES will be considered part of the offer total. Any additional charges (e.g. long distance calls, laundry services, etc.) will be the visitor’s responsibility.

2. Reimbursements/payments will only be made after the completion of visit.

3. Before reimbursement/payment is processed, each visitor is required to provide the program coordinator with a paragraph summary of research conducted during his or her visit.

4. If the length of the visitor’s stay is shortened, the offer total may be adjusted accordingly.

5. Other rules based on the visitor’s visa status during visit:
   - B1/B2, WT/WB (Tourist/Business visa waiver), H1B
     May receive reimbursements and per diem only. Honorarium is NOT permitted.
   - J1
     May receive reimbursements, per diem, and honorarium.
     Honorariums are subject to 30% tax withholding (see notes on taxes for non-resident aliens).
   - U.S. Citizens / Permanent Residents
     May receive reimbursements, per diem, and honorarium.

6. TAXES
   - Reimbursements and per diem are NOT subject to tax withholding.
   - Honorariums are considered as taxable income.
   - For non-resident aliens, 30% in taxes will be withheld from honorariums unless a tax treaty for independent contractors exists between the U.S. and the visitor’s home country. If a treaty exists, exemption from this tax withholding may be claimed.
   - Payroll salaries may be subject to:
     - 30% tax withholding for non-resident aliens (unless a treaty exists).
     - Social security withholding after a certain length of presence in the U.S.
     - Retirement withholding. This may be reimbursed by submitting a request in person at the payroll office.
     - Other payroll taxes either required by law or by the visitor’s choice.

7. Certain payments require visitors to have a U.S. Social Security Number. The program coordinator will notify the visitor upon arrival.