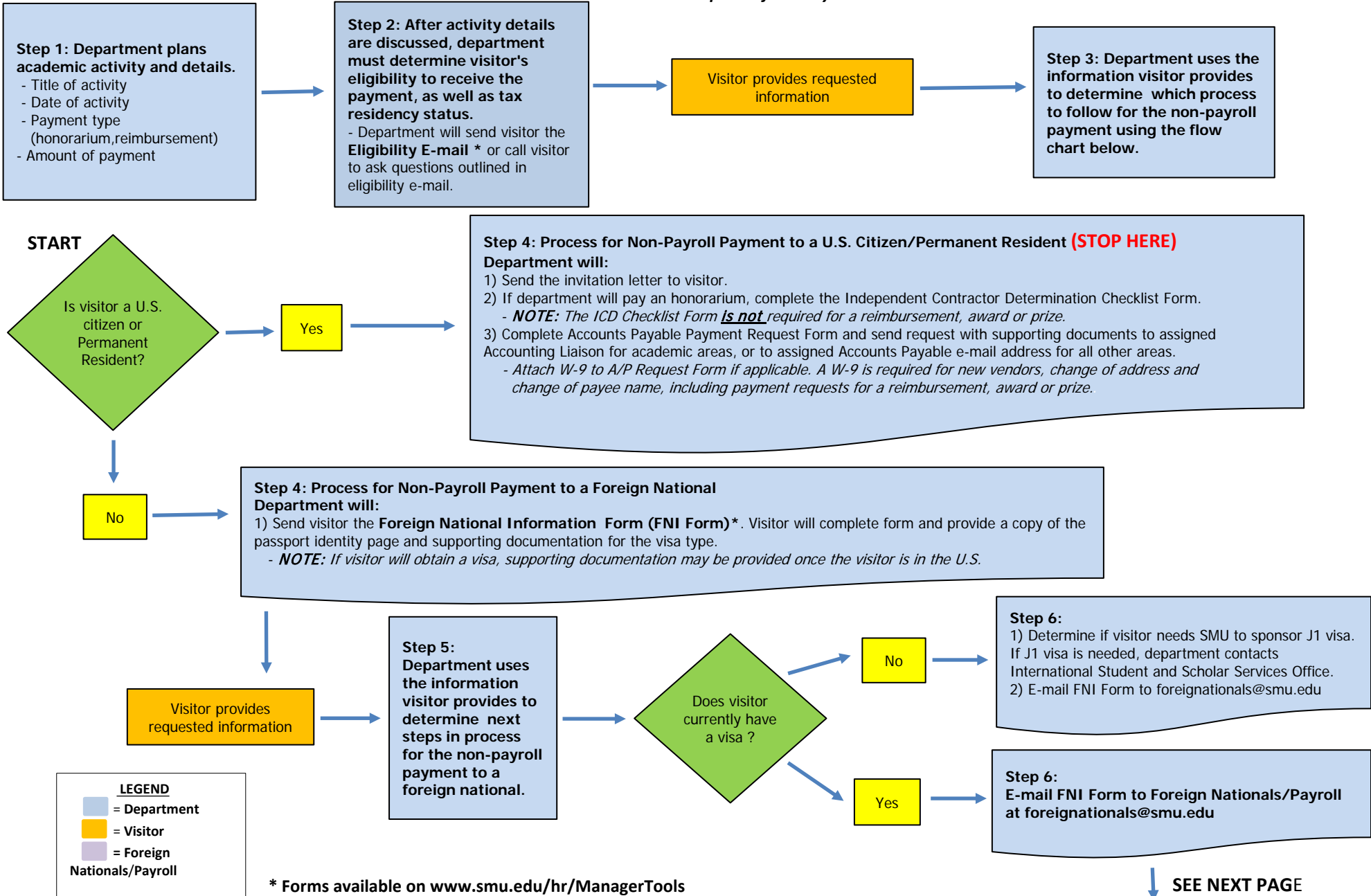


PROCESS FLOW FOR NON-PAYROLL PAYMENT (Honorarium, Reimbursement, Award, Prize)

Note: Process must be completed for every visit



Step 1: Department plans academic activity and details.

- Title of activity
- Date of activity
- Payment type (honorarium, reimbursement)
- Amount of payment

Step 2: After activity details are discussed, department must determine visitor's eligibility to receive the payment, as well as tax residency status.

- Department will send visitor the **Eligibility E-mail *** or call visitor to ask questions outlined in eligibility e-mail.

Visitor provides requested information

Step 3: Department uses the information visitor provides to determine which process to follow for the non-payroll payment using the flow chart below.



Yes

Step 4: Process for Non-Payroll Payment to a U.S. Citizen/Permanent Resident (STOP HERE)

Department will:

- 1) Send the invitation letter to visitor.
- 2) If department will pay an honorarium, complete the Independent Contractor Determination Checklist Form.
 - **NOTE: The ICD Checklist Form *is not* required for a reimbursement, award or prize.**
- 3) Complete Accounts Payable Payment Request Form and send request with supporting documents to assigned Accounting Liaison for academic areas, or to assigned Accounts Payable e-mail address for all other areas.
 - **Attach W-9 to A/P Request Form if applicable. A W-9 is required for new vendors, change of address and change of payee name, including payment requests for a reimbursement, award or prize.**

No

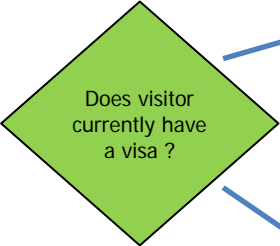
Step 4: Process for Non-Payroll Payment to a Foreign National

Department will:

- 1) Send visitor the **Foreign National Information Form (FNI Form) ***. Visitor will complete form and provide a copy of the passport identity page and supporting documentation for the visa type.
 - **NOTE: If visitor will obtain a visa, supporting documentation may be provided once the visitor is in the U.S.**

Visitor provides requested information

Step 5: Department uses the information visitor provides to determine next steps in process for the non-payroll payment to a foreign national.



No

Step 6:

- 1) Determine if visitor needs SMU to sponsor J1 visa. If J1 visa is needed, department contacts International Student and Scholar Services Office.
- 2) E-mail FNI Form to foreignnationals@smu.edu

Yes

Step 6:

E-mail FNI Form to Foreign Nationals/Payroll at foreignnationals@smu.edu

PROCESS FOR NON-PAYROLL PAYMENT TO FOREIGN NATIONAL CONTINUED

Step 7: Foreign Nationals/Payroll reviews FNI Form to determine if visitor's visa is eligible to receive payment.



No

Step 7: Foreign Nationals/Payroll will contact department to discuss options.

Yes

Step 8: Foreign Nationals/Payroll will e-mail department to indicate that the visa is eligible to receive payment.

Step 9: Process for Non-Payroll Payment to a Foreign National (STOP HERE)
Department will:
 1) Send the invitation letter to visitor.
 2) If department will pay an honorarium, complete the Independent Contractor Determination Checklist Form
 - **NOTE:** The ICD Checklist Form *is not* required for a reimbursement, award or prize.
 3) Complete Accounts Payable Payment Request Form and send request with supporting documents to Foreign Nationals/Payroll.
 - Attach copy of e-mail regarding visa payment eligibility
 - Check the box for foreign national in the U.S. Tax Residency Status section of the A/P Check Request Form

Step 10: Foreign Nationals/Payroll reviews FNI Form for tax residency status and tax treaty information. Foreign Nationals/Payroll will determine tax withholding.

Step 11: Foreign Nationals/Payroll will e-mail department regarding tax withholding and payment options. If a tax treaty is applicable and requested, Foreign Nationals/Payroll will provide next steps for visitor to claim tax treaty.

 Foreign Nationals/Payroll will review A/P Payment Request and forward to Accounts Payable for processing.

LEGEND

- = Department
- = Visitor
- = Foreign Nationals/Payroll