

Honoraria & Travel Reimbursement Criteria by Visa Types

This information is only for honorarium payments and travel reimbursements only. Do not use for employment purpose. To ensure compliance with IRS regulations, please contact [Payroll and Tax Services](#) at (352) 392-1231 for additional questions.

Visa Type	Documents and Forms Required by Tax Services	Honoraria	Travel Reimbursement	Taxation Issues
B-1 Temporary Visitor for Business	<ul style="list-style-type: none"> • Copy of Passport page with passport number and passport expiration date • Copy of Visa • Copy of I-94 information (printed from website) • Copy of Social Security Card or ITIN, if applicable • W-8 BEN Form • Certification of Academic Activity Form • Foreign National Information Form (FNIF) • Employee / Independent Contractor Form • Itemized receipts required for travel reimbursement or it will be disallowed • Entry stamp in passport for this visit • Travel itinerary from the airlines 	<p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months</p> <ul style="list-style-type: none"> • 9/5/6 Rule Followed: an honorarium payment is allowed • 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> • 9/5/6 Rule Followed: travel reimbursement without taxation • 9/5/6 Rule Exceeded: travel reimbursement must be taxed unless a business connection with UF has been established. 	<ul style="list-style-type: none"> • Honoraria taxed at 30% (without a tax treaty). Departments also have the option of grossing up the payment to cover the taxes • Travel grant is taxed at 30% if not within the accountable plan rules
B-2 Temporary Visitor for Pleasure <small>NOTE: Visa type is not recommended for travel that will be compensated or reimbursed.</small>	<ul style="list-style-type: none"> • Copy of Passport page with passport number and passport expiration date • Copy of Visa • Copy of I-94 information (printed from website) • Copy of Social Security Card or ITIN, if applicable • Foreign National Information Form (FNIF) • Employee / Independent Contractor Form • Itemized receipts are required for travel reimbursement or it will be disallowed 	<p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months</p> <ul style="list-style-type: none"> • 9/5/6 Rule Followed: an honorarium payment is allowed • 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> • 9/5/6 Rule Followed: travel reimbursement without taxation only if there is an established business connection with UF. • 9/5/6 Rule Exceeded: travel reimbursement disallowed unless considered a travel grant and is taxable. 	<ul style="list-style-type: none"> • Honoraria taxed at 30% (without a tax treaty) • Travel grant is taxed at 30% (without a tax treaty)

Honoraria & Travel Reimbursement Criteria by Visa Types

VISA TYPE	Documents and Forms Required by Tax Services	Honoraria	Travel Reimbursement	Taxation Issues
<p>CANADIAN Visitors from Canada may enter the U.S. without a visa</p>	<ul style="list-style-type: none"> Passport Social Security Card or ITIN (required for tax treaty) Foreign National Information Form (FNIF) Employee / Independent Contractor Form Itemized receipts are required for travel reimbursement or it will be disallowed 	<p>For honorarium payments, Canadians must have a B-1/B-2 visa and an I-94</p> <ul style="list-style-type: none"> 9/5/6 Rule Followed: an honorarium payment is allowed 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> 9/5/6 Rule Followed: an honorarium payment is allowed 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> Honoraria taxed at 30% (without a tax treaty) Travel grant is taxed at 30% (without a tax treaty)
<p>F-1 Academic Student</p>	<ul style="list-style-type: none"> Copy of Passport page with passport number and passport expiration date Copy of Visa Copy of I-94 information (printed from website) Employment Authorization Document confirming OPT status Social Security Card or ITIN (required for tax treaty) Foreign National Information Form (FNIF) UF invitation letter Itemized receipts are required for travel reimbursement or it will be disallowed 	<ul style="list-style-type: none"> Honorarium payments are only allowed if the F-1 is in OPT status which may be used for self-employment if it is related to the field of study. Unpaid services are NOT allowed 	<ul style="list-style-type: none"> Business connection with UF must be established for travel to be reimbursed without taxation. An F-1 could present a paper at a conference and it would not be taxable. Travel reimbursement related to education (i.e., research collaboration) is allowable, but taxable. 	<ul style="list-style-type: none"> Honoraria taxed at 30% (without a tax treaty) Travel grant is taxed at 14% (without a tax treaty)

Honoraria & Travel Reimbursement Criteria by Visa Types

VISA TYPE	Documents and Forms Required by Tax Services	Honoraria	Travel Reimbursement	Taxation Issues
H-1B Temporary Professional Worker in a Specialty Occupation	No direct payments or reimbursements are allowed to the individual. Only payments can be made to the employer (sponsor) of the H-1B visitor.	Not allowed	<ul style="list-style-type: none"> Travel reimbursement for research collaboration between two universities is fully acceptable and reimbursable. Home institution will disburse the travel reimbursement. 	
J-1 Exchange Visitor	<ul style="list-style-type: none"> Copy of Passport page with passport number and passport expiration date Copy of Visa Copy of I-94 information (printed from website) Social Security Card or ITIN (required for tax treaty) Foreign National Information Form (FNIF) UF invitation letter Department's permission letter authorizing payment Itemized receipts are required for travel reimbursement or it will be disallowed 	<ul style="list-style-type: none"> UF must substantiate the activity in writing listing subject matter, date of activity, and nature and amount of payment. Home institution must authorize in writing that honorarium is allowable, related to J-1 program objectives & incidental to primary program. 	<ul style="list-style-type: none"> Business connection with UF must be established for travel to be reimbursed without taxation. Activity being reimbursed must be for studying, training or research. 	<ul style="list-style-type: none"> Honoraria taxed at 30% (without a tax treaty) Travel grant is taxed at 14% (without a tax treaty)

Honoraria & Travel Reimbursement Criteria by Visa Types

VISA TYPE	Documents and Forms Required by Tax Services	Honoraria	Travel Reimbursement	Taxation Issues
VW-B Visa Waiver Business	<ul style="list-style-type: none"> • Copy of Passport page with passport number and passport expiration date • Copy of Visa • Copy of I-94 information (printed from website) • Social Security Card or ITIN (required for tax treaty) • Foreign National Information Form (FNIF) • Itemized receipts are required for travel reimbursement or it will be disallowed 	<p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months</p> <ul style="list-style-type: none"> • 9/5/6 Rule Followed: an honorarium payment is allowed • 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> • 9/5/6 Rule Followed: travel reimbursement without taxation • 9/5/6 Rule Exceeded: travel reimbursement must be taxed unless a business connection with UF has been established. 	<ul style="list-style-type: none"> • Honoraria taxed at 30% (without a tax treaty) • Travel grant is taxed at 30% (without a tax treaty)
VW-T Visa Waiver Tourist <small>NOTE: Visa type is not recommended for travel that will be compensated or reimbursed.</small>	<ul style="list-style-type: none"> • Copy of Passport page with passport number and passport expiration date • Copy of Visa • Social Security Card or ITIN (required for tax treaty) • Foreign National Information Form (FNIF) • UF invitation letter • Itemized receipts are required for travel reimbursement or it will be disallowed 	<p>9/5/6 Rule: No more than 9 days in one location; payment from 5 locations; in 6 months</p> <ul style="list-style-type: none"> • 9/5/6 Rule Followed: an honorarium payment is allowed • 9/5/6 Rule Exceeded: an honorarium is disallowed 	<ul style="list-style-type: none"> • 9/5/6 Rule Followed: travel reimbursement without taxation only if there is an established business connection with UF. • 9/5/6 Rule Exceeded: travel reimbursement disallowed unless considered a travel grant and is taxable. 	<ul style="list-style-type: none"> • Honoraria taxed at 30% (without a tax treaty) • Travel grant is taxed at 30% (without a tax treaty)