



University of Pittsburgh

Financial Operations
Associate Vice Chancellor

3317 Cathedral of Learning
Pittsburgh, Pennsylvania 15260
412-624-6832
Fax: 412-624-9339

TO: University Business Managers

FROM: Maureen Beal

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SUBJECT: **Process Improvements, and Easy-to-Use Online Guide for US-based Foreign National Visitor and Independent Contractor Payments**

I am pleased to announce the following improvements for paying foreign national visitors and independent contractors for activities performed in the United States.

Process Improvements

Departments can now use iExpense [online Travel and Business (T&B) Expense Reporting] to submit payment requests, such as for honoraria and expenses for foreign national *visitors* to the U.S. These types of payments represent the majority of payments that the University makes to foreign nationals who are not employees. Until additional systems changes are made to handle the U.S. tax complexities for foreign national *independent contractors* working in the U.S., please continue submitting payments for this group on paper.

New, Easy-to-Use Online Guide

With valuable input from departments that pay a large number of foreign nationals, the University has developed a simplified guide called *Paying Foreign National Visitors and Independent Contractors for Activities Performed in the United States*. The guide is located [here](#) and is also featured on the [PantherExpress](#) website's main dropdown menu: Payments > Foreign Nationals > Service Providers INSIDE the U.S.

Highlights

- step-by-step guidance for the majority of payment types with a clearly defined option that requires the **least amount of paperwork**
- contact information for **free consultation on U.S. tax withholding options**
- clear processing instructions, and advance planning tips
- pop-up definitions

If you have questions about iExpense or the new guide, please contact PantherExpress Customer Service by [submitting an inquiry](#) or by calling 412-624-3578. Thank you.