Tax Withholding on Travel Reimbursements to Foreign Nationals

**Travel Reimbursement Process**

Follow procedure as outlined by *Travel Policies and Procedures Manual*

- **All Other Foreign Nationals (Assuming that Foreign National is a Non-resident Alien, until determined otherwise)**
  - Follow Travel Reimbursements for Foreign Nationals Procedures

  - **GMU Employees/ Candidates**
    - GRA/GTAs traveling on a research grant and presenting the research paper/poster owned by Mason (requirement of the GRA/GTA job).
    - Travel reimbursement is not subject to the withholding tax. *Might be subject to the IRS 1099 form reporting*

  - **GRA/GTA and/or GMU Students**
    - All other GMU Students’ Travel Reimbursements
    - Statutory tax rate of 30%, unless a tax treaty or reduced rate applies

  - **Non-GMU Visitors**
    - Travel payments paid in lieu of or to a scholarship or fellowship recipient - no services required (other than for the recipient’s training)
    - Recipients are (or would normally be) compensated (e.g., contractor payments, honorarium, guest speaker fees)
    - Non-taxable travel reimbursement

*U.S. Citizens or Permanent Resident Aliens (Green Card Holders)*