

Foreign National Tax Withholding Matrix

Transaction Type	Compensated Service	Speaker Agreement	Tax Withholding From Income	Withholding Rate	Tax Withholding From Travel Reimbursement	Withholding Rate	Additional Documentation	Tax Treaty Withholding Reduction or Exemption Available	Detailed Instructions	Reference
Compensation for Services and Honoraria	Yes	Yes or No	Yes	30%	No	0%	Foreign National Information Addendum http://www.uh.edu/finance/TaxInformation/PDF_files/Foreign%20National%20Information%20Addendum.pdf	Potentially, based on the review of the individual facts and circumstances by the UH Tax Department in advance of the performance of services. The individual must have a U.S. Social Security number or ITIN. Must have General Counsel's approval on visa other than B1/B2.	Travel Reimbursements to Foreign Nationals: http://www.uh.edu/finance/TaxInformation/PDF_files/Travel_reimbursements_for_Foreign_Nationals.pdf	IRS Publication 515, Withholding of Tax on Nonresident Aliens; Pay for Personal Services Performed (personal services performed by an independent nonresident alien contractor as contrasted by those performed by an employee - includes professional services and honoraria paid by universities to visiting teachers, lecturers, and researchers)
Travel Reimbursement	Yes	No	N/A	N/A	No	0%	Proof of Compensation (Approved Voucher Number)	N/A	Travel Reimbursements to Foreign Nationals: http://www.uh.edu/finance/TaxInformation/PDF_files/Travel_reimbursements_for_Foreign_Nationals.pdf	IRS Publication 515, Withholding of Tax on Nonresident Aliens; Pay for Personal Services Performed (personal services performed by an independent nonresident alien contractor as contrasted by those performed by an employee - includes professional services and honoraria paid by universities to visiting teachers, lecturers, and researchers)
	No	No	N/A	N/A	Yes	30%	Foreign National Information Addendum http://www.uh.edu/finance/TaxInformation/PDF_files/Foreign%20National%20Information%20Addendum.pdf	Potentially, based on the review of the individual facts and circumstances by the UH Tax Department in advance of the performance of services. The individual must have a U.S. Social Security number or ITIN. Must have General Counsel's approval on visa other than B1/B2.	Travel Reimbursements to Foreign Nationals: http://www.uh.edu/finance/TaxInformation/PDF_files/Travel_reimbursements_for_Foreign_Nationals.pdf	IRS Publication 515, Withholding of Tax on Nonresident Aliens
	No	Yes	N/A	N/A	No	0%	Proof of Speaker Agreement	N/A	Travel Reimbursements to Foreign Nationals: http://www.uh.edu/finance/TaxInformation/PDF_files/Travel_reimbursements_for_Foreign_Nationals.pdf	IRS Publication 515, Withholding of Tax on Nonresident Aliens